

**CITY OF ASBURY PARK SCHOOL DISTRICT**

Asbury Park, New Jersey  
County of Monmouth

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**



**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**OF THE**

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**ASBURY PARK, NEW JERSEY**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Prepared by**

**City of Asbury Park School District  
Business Administrator's Office**



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**INTRODUCTORY SECTION**

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**Asbury Park Board of Education**

910 4<sup>th</sup> Avenue  
Asbury Park, New Jersey 07712  
(732) 776-2606 Ext. 2423

**Dr. Lamont Repollet, *Superintendent***

**Geoffrey Hastings**  
Business Administrator/Board Secretary

**Sancha K. Gray**  
Director of Curriculum

**Roberta S. Beauford**  
Director of Operations

**Dr. Carolyn J. Marano**  
Director of Special Services

**Carole Morris**  
State Fiscal Monitor

**Dr. Kristie M. Howard**  
Director of Student Services

November 10, 2017

Honorable President and  
Members of the Board of Education  
Asbury Park School District  
County of Monmouth  
Asbury Park, New Jersey 07712

Dear Board Members:

The comprehensive annual financial report of the Asbury Park School District for the fiscal year ended June 30, 2017 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 Board of Education. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the District. 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 a list of principal officials. The financial section includes the basic financial statements and schedules, as well as the auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and New Jersey OMB's Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Information related to this single audit, including the auditors' report on the internal control structure and compliance with applicable laws and regulations and findings and recommendations, are included in the single audit section of this report.

**BUILDING A BRIGHTER FUTURE**

1) **REPORTING ENTITY AND ITS SERVICES:** Asbury Park School District is an independent reporting entity within the criteria adopted by the GASB as established by NCGA Statement No. 3. All funds and account groups of the District are included in this report. The Asbury Park Board of Education and all its schools constitute the District’s reporting entity.

The District provides a full range of educational services appropriate from pre-kindergarten through grade 12. These include regular education services, vocational services, and special education services. The District completed the 2016-2017 fiscal year with an enrollment of 2,419 students. The following details the changes in the student enrollment of the District over the last ten years.

Fiscal Year	Average Daily Enrollment	
	Student Enrollment	Percent Change
2016/2017	1,974	4.00 %
2015/2016	1,898	(2.26) %
2014/2015	1,942	(1.93) %
2013/2014	1,980	0.20 %
2012/2013	1,976	(0.45) %
2011/2012	1,985	(5.11) %
2010/2011	2,092	(7.23) %
2009/2010	2,255	5.57 %
2008/2009	2,136	(5.86) %
2007/2008	2,269	(5.76) %

(2) **ECONOMIC CONDITION AND OUTLOOK:** The City of Asbury Park is located in central New Jersey on the Jersey Shore in Monmouth County. The land area is approximately 1.5 square miles; the estimated population for 2016 was 15,722. The city is in a redevelopment phase of downtown shopping areas and redeveloping the seaside area. Some older structures are being replaced with residential use buildings. Asbury Park has the highest budgetary cost per pupil among similar operating type districts according to the 2017 Taxpayers Guide to Education Spending at \$30,102, which is \$14,388 per pupil higher than the State average of \$115,715. The 2016 Annual Average Labor Force Estimate for the City of Asbury Park is 7.4 percent unemployment rate – highest in Monmouth County. There are no major industries located in Asbury Park; therefore, the majority of the residents work outside the community. The largest employers are the Board of Education and Municipal government.

3) **MAJOR INITIATIVES:** During the 2016-2017 school year, the district continued its literacy and math initiative in partnership with Scholastic/HMH addressing improvement in schoolwide math and reading skills and adopted a new ELA textbook program. The Asbury Park High School has implemented career academies to better prepare students for college and career readiness. Additionally, the district started a standards based curriculum writing academy for staff to ensure compliance with State curriculum guidelines. Infrastructure upgrades continued with the rollout of teacher docking stations, smart labs and enhanced internet capacity. The district completed phase two of our HVAC High School project with the addition of chillers providing schoolwide air conditioning. Roofing improvements have been completed at the Middle and High Schools.

4) **INTERNAL ACCOUNTING CONTROLS:** Management of the District is responsible for establishing and maintaining an internal control structure 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

**BUILDING A BRIGHTER FUTURE**

(GAAP). The internal control structure 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 awards and state financial assistance the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is also subject to periodic evaluation by the District management.

As part of the District’s single audit described earlier, tests are made to determine the adequacy of the internal control structure, 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.

**5) BUDGETARY CONTROLS:** In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project-length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

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-appropriation of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as reservations of fund balance at June 30, 2017.

**6) ACCOUNTING SYSTEM AND REPORTS:** The District’s accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in “Notes to the Financial Statements”, Note 1.

**7) FINANCIAL INFORMATION AT FISCAL YEAR-END:** As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The schedule below presents a summary of the general fund, special revenue fund, capital projects fund, and debt service fund revenues for the fiscal year ended June 30, 2017 and changes in relation to prior year revenues.

<u>Revenue</u>	<u>Amount 2016-2017</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease)</u>
State Sources	\$ 73,882,589	87%	\$ 2,205,025
Federal Sources	3,604,959	4%	(210,561)
Local Sources	<u>7,810,334</u>	<u>9%</u>	<u>446,787</u>
Total	<u>\$ 85,297,882</u>	<u>100%</u>	<u>\$ 2,441,251</u>


The schedule below presents a summary of general fund, special revenue fund, capital projects and debt service fund expenditures for the fiscal year ended June 30, 2017 and the amount of increases and decreases in relation to prior year amount.

<u>Expense</u>	<u>Amount 2016-2017</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease)</u>
Current Expense:			
Instruction	\$ 25,568,028	30%	\$ (1,269,909)
Undistributed	50,471,908	60%	(5,615)
Capital Outlay	3,062,218	4%	741,453
Transfer of Funds to Charter School	4,515,189	5%	(502,166)
Debt Service:			
Principal	925,000	1%	(90,000)
Interest	41,625	0%	(50,750)
Total	<u>\$ 84,583,968</u>	<u>100%</u>	<u>\$ (1,176,987)</u>

- 8) **DEBT ADMINISTRATION:** At June 30, 2017, the District has no outstanding debt.
- 9) **CASH MANAGEMENT:** The investment policy of the District is guided in large part by state statute as detailed in “Notes to the Financial Statements”, Note 2. The District has adopted 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”).
- 10) **RISK MANAGEMENT:** The Board carried 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.
- 11) **OTHER INFORMATION:** Independent Audit - State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Holman Frenia Allison, P.C. was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. The auditor’s report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.


12) **ACKNOWLEDGMENTS:** We would like to express our appreciation to the members of the Asbury Park 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 business staff.

Respectfully Submitted,



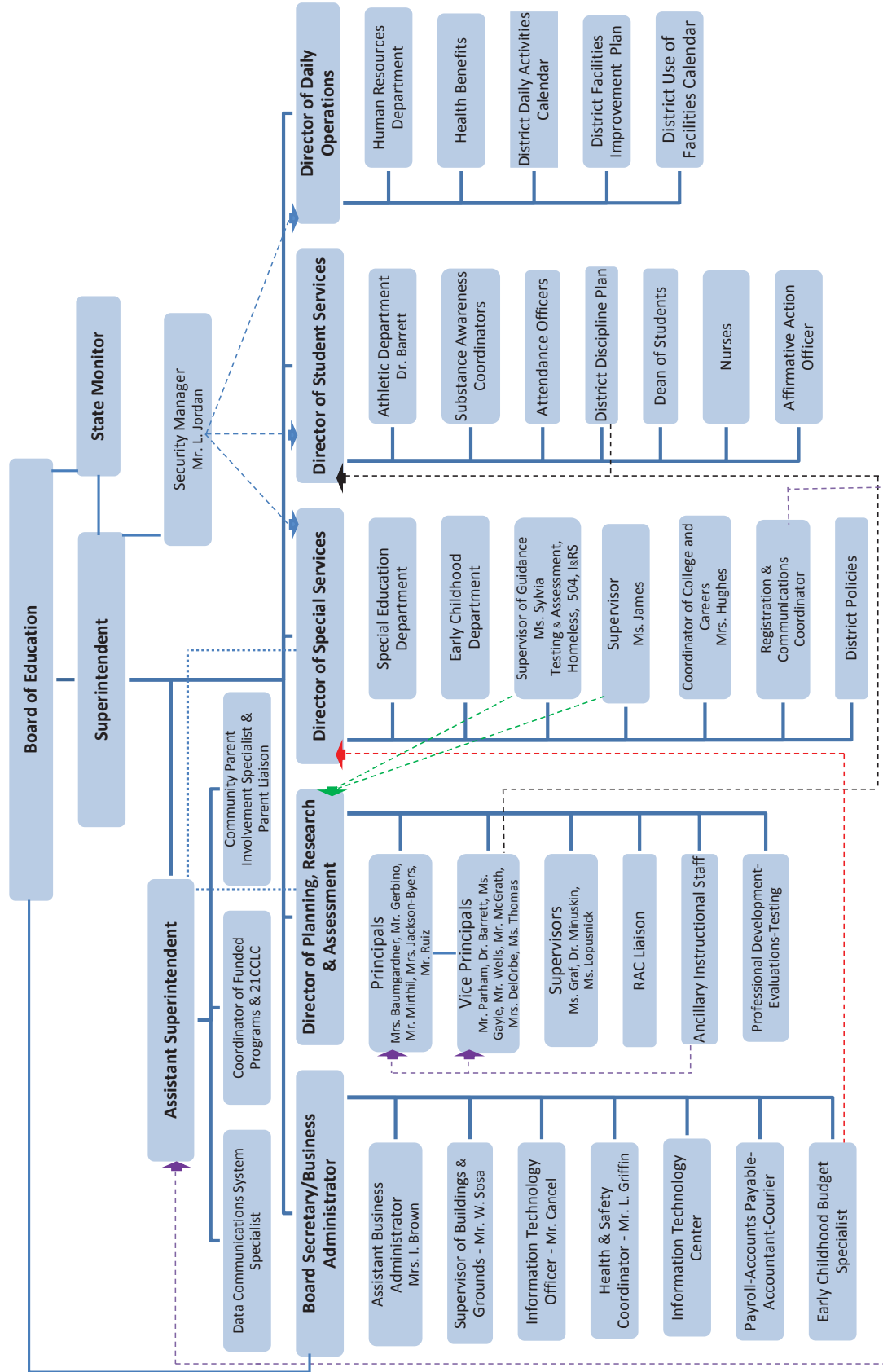
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Dr. Lamont Repollet  
Superintendent



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Geoffrey J. Hastings  
School Business Administrator/  
Board Secretary





**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**910 4th Avenue**  
**Asbury Park, New Jersey 07712**

**ROSTER OF OFFICIALS**

**JUNE 30, 2017**

<b>MEMBERS OF THE BOARD OF EDUCATION</b>	<b>TERM EXPIRES</b>
Ms. Angela Ahbez-Anderson, President	2018
Mr. Kenneth E. Saunders Jr., Vice President	2018
Ms. Connie Breech	2019
Ms. Sheila Etienne	2018
Ms. Carol Jones	2020
Mr. Dominic Latorraca	2019
Ms. Barbara Lesinski	2019
Mr. Giuseppe "Joe" Grillo	2020
Mr. Eric Pinckney	2020

**OTHER OFFICIALS**

Dr. Lamont Repollet, Superintendent of Schools

Mr. Geoffrey Hastings, Business Administrator/Board Secretary

Mrs. Ivelisse Brown, Assistant Business Administrator

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**910 4th Avenue  
Asbury Park, New Jersey 07712**

**CONSULTANTS AND ADVISORS**

**AUDIT FIRM**

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**BOND COUNSEL**

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Newark, New Jersey 07102

**FINANCIAL SECTION**

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HOLMAN | FRENIA  
ALLISON, P.C.

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## INDEPENDENT AUDITOR'S REPORT

Honorable President and Members  
of the Board of Education  
City of Asbury Park School District  
County of Monmouth  
Asbury Park, New Jersey

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Asbury Park School District, County of Monmouth, State of New Jersey, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Asbury Park School District, County of Monmouth, State of New Jersey, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

The accompanying combining statements and related major fund supporting statements and schedules, and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2017 on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Kevin P. Frenia  
Certified Public Accountant  
Public School Accountant, No. 1011

Toms River, New Jersey  
November 10, 2017

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**REQUIRED SUPPLEMENTARY INFORMATION - PART I**

Management's Discussion and Analysis

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**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

As management of the City of Asbury Park School District, New Jersey (School District), we offer readers of the School District's financial statements this narrative overview and analysis of the School District for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the School District's basic financial statements. Comparison to the prior year's activity is provided in this document. The basic financial statements are comprised of three components:

- 1) Government-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.

**Government-Wide Financial Statements**

The *government-wide financial statements* are designed to provide the reader with a broad overview of the financial activities in a manner similar to a private-sector business. The government-wide financial statements include the statement of net position and the statement of net activities.

The *statement of net position* presents information about all of the School District's assets and liabilities. The difference between the assets plus deferred outflows or resources and liabilities plus deferred inflows of resources is reported as net position. Over time, changes in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating.

The *statement of activities* presents information showing how the net position of the School District changed during the current fiscal year. Changes in net position are recorded in the statement of activities when the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported in this statement even though the resulting cash flows may be recorded in a future period.

Both of the government-wide financial statements distinguish functions of the School District that are supported from taxes and intergovernmental revenues (*governmental activities*) and other functions that are intended to recover most of their costs from user fees and charges (*business-type activities*). Governmental activities consolidate governmental funds including the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund. Business-type activities reflect the Food Service Fund and the Information Technology Center.

**Fund Financial Statements**

*Fund financial statements* are designed to demonstrate compliance with financial-related requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific objectives. All of the funds of the School District are divided into three categories: *governmental funds*, *proprietary funds* and *fiduciary funds*.

*Governmental funds* account for essentially the same information reported in the governmental activities of the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term financial resources and fund balances. Such information may be useful in evaluating the financial requirements in the near term.

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

**Overview of the Basic Financial Statements (continued)**

**Fund Financial Statements (continued)**

Since the governmental funds and the governmental activities report information using the same functions, it is useful to compare the information presented. Because the focus of each report differs, a reconciliation is provided on the fund financial statements to assist the reader in comparing the near-term requirements with the long-term needs.

The School District maintains four individual governmental funds. The major funds are the General Fund, the Special Revenue Fund, the Capital Projects Fund, and the Debt Service Fund. They are presented separately in the fund financial statements.

The School District adopts an annual appropriated budget for the General Fund, Special Revenue Fund and the Debt Service Fund. A budgetary comparison statement has been provided for each of these funds to demonstrate compliance with budgetary requirements.

*Proprietary funds* are used to present the same functions as the business-type activities presented in the government-wide financial statements. The School District maintains one type of proprietary fund – the Enterprise Fund. The fund financial statements of the enterprise fund provides the same information as the government-wide financial statements, only in more detail.

The School District's two enterprise funds (Food Service Fund and Information Technology Center) are listed individually and are considered to be major funds.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School District's programs.

**Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

**Financial Analysis of the School District as a Whole**

Table 1 provides a summary of the School Districts net position for the fiscal years 2017 compared to fiscal year 2016.

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

**Financial Analysis of the School District as a Whole (continued)**

**Table 1**  
**Summary of Net Position**

	June 30, <u>2017</u>	June 30, <u>2016</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 13,643,171	\$ 13,023,652	\$ 619,519	4.8%
Capital Assets, Net	<u>21,918,473</u>	<u>20,327,528</u>	1,590,945	7.8%
Total Assets	<u>35,561,644</u>	<u>33,351,180</u>	2,210,464	6.6%
Deferred Outflow of Resources	<u>12,111,291</u>	<u>5,805,463</u>	6,305,828	108.6%
Current and other Liabilities	9,644,574	9,640,634	3,940	0.0%
Noncurrent Liabilities	<u>36,221,556</u>	<u>28,416,856</u>	7,804,700	27.5%
Total Liabilities	<u>45,866,130</u>	<u>38,057,490</u>	7,808,640	20.5%
Deferred Inflow of Resources	<u>7,145</u>	<u>418,499</u>	(411,354)	-98.3%
Net Position:				
Net Investment in Capital Asset	21,918,473	19,402,528	2,515,945	13.0%
Restricted	7,527,879	4,015,760	3,512,119	87.5%
Unrestricted (Deficit)	<u>(27,646,692)</u>	<u>(22,737,634)</u>	(4,909,058)	21.6%
Total Net Position	<u>\$ 1,799,660</u>	<u>\$ 680,654</u>	<u>\$ 1,119,006</u>	164.4%

Table 2 shows the changes in net position for fiscal year 2017 compared to fiscal year 2016.

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

**Financial Analysis of the School District as a Whole (continued)**

**Table 2**  
**Summary of Changes in Net Position**

	June 30, <u>2017</u>	June 30, <u>2016</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
<b>Revenues:</b>				
Program Revenues:				
Charges for Services	\$ 748,167	\$ 708,608	\$ 39,559	5.6%
Operating Grants & Contributions	19,168,199	24,897,327	(5,729,128)	-23.0%
General Revenues:				
Property Taxes	7,075,916	6,987,972	87,944	1.3%
Federal & State Aid	60,057,668	59,313,574	744,094	1.3%
Other General Revenues	734,418	375,575	358,843	95.5%
Total Revenues	<u>87,784,368</u>	<u>92,283,056</u>	<u>(4,498,688)</u>	-4.9%
<b>Function/Program Expenditures:</b>				
Instruction	25,381,438	26,799,191	(1,417,753)	-5.3%
Tuition	7,382,243	8,376,193	(993,950)	-11.9%
Student & Instruction Related Services	13,960,957	12,223,250	1,737,707	14.2%
School Administrative Services	1,232,531	1,326,679	(94,148)	-7.1%
General Administrative Services	1,100,292	2,744,114	(1,643,822)	-59.9%
Central Services	817,134	820,611	(3,477)	-0.4%
Administrative Info. Technology	88,379	93,563	(5,184)	-5.5%
Plant Operations & Maintenance	6,135,274	6,683,711	(548,437)	-8.2%
Pupil Transportation	1,641,762	2,048,007	(406,245)	-19.8%
Unallocated Benefits	20,596,928	24,541,417	(3,944,489)	-16.1%
Transfer to Charter Schools	4,515,189	5,017,355	(502,166)	-10.0%
Interest & Other Charges	24,281	34,373	(10,092)	-29.4%
Unallocated Depreciation	1,423,195	1,400,817	22,378	1.6%
Food Service	1,792,721	1,731,189	61,532	3.6%
Information Technology Center	573,038	551,389	21,649	3.9%
Total Expenditures	<u>86,665,362</u>	<u>94,391,859</u>	<u>(7,726,497)</u>	-8.2%
Change In Net Position	1,119,006	(2,108,803)	3,227,809	-153.1%
Net Position - Beginning	680,654	2,789,457	(2,108,803)	-75.6%
Net Position - Ending	<u>\$ 1,799,660</u>	<u>\$ 680,654</u>	<u>\$ 1,119,006</u>	164.4%

**CITY OF ASBURY PARK SCHOOL DISTRICT  
Management’s Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2017  
(Unaudited)**

**Governmental Activities**

During the fiscal year 2017, the net position of governmental activities increased by \$998,279 or 352%. The primary reason for the increase was an increase in the local tax levy.

The assets and deferred outflows of the primary government activities exceeded liabilities and deferred inflows by \$777,834, with an unrestricted deficit balance of \$28,509,991. The deficit in unrestricted net position is primarily due to accounting treatment for compensated absences payable, GASB 68 net pension liability, and the last two state aid payments. In addition, state statutes prohibit school districts from maintaining more than 2% of its adopted budget as unassigned fund balance.

The School District’s governmental activities unrestricted net position had GASB 68 pension not been implemented would have been as follows:

**Table 3  
GASB 68 Effect on Unrestricted Net Position**

Unrestricted Net Position (With GASB 68)	\$ (28,509,991)
Plus: PERS Pension Liability	34,328,555
Less: Deferred Outflows Related to Pensions	(12,111,291)
Plus: Deferred Inflows Related to Pensions	7,145
Unrestricted Net Position (Without GASB 68)	\$ (6,285,582)

**Business-type Activities**

During the fiscal year 2017, the net position of business-type activities increased by \$120,727 or 13.4%.

The assets and deferred outflows of the business-type activities exceeded liabilities and deferred inflows by \$1,021,826.

**General Fund Budgeting Highlights**

Final budgeted revenues was \$62,838,480, which was equal to the original budget. Excluding nonbudgeted revenues, the School District’s actual revenues exceeded budgeted revenues by \$1,498,594.

Final budgeted appropriations was \$67,482,324, which was an increase of \$1,200,686 from the original budget. The increase is primarily due to prior year reserve for encumbrances, which increase the budget appropriations in the subsequent fiscal year’s budget. Excluding nonbudgeted revenues, the School District’s budget appropriations exceeded actual expenditures by \$4,625,804.

The School District’s general fund balance – budgetary basis (Exhibit C-1) was \$10,089,597 at June 30, 2017, an increase of \$772,640 from the prior year.

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

**Governmental Funds**

At the end of the current fiscal year, the School District's governmental funds reported a combined ending fund balance of \$4,567,922, an increase of \$703,914 from the prior year.

*General fund* - During the current fiscal year, the fund balance of the School District's general fund increased by \$703,914 or 18.2% to \$4,567,918 at June 30, 2017, compared to a decrease of \$3,021,533 in fund balance in the prior fiscal year. The primary factor(s) affecting the change in fund balance of the general fund is as follows:

- Increase in tax levy revenues
- Cost cutting measures

*Special revenue fund* – There was no change in the fund balance for the special revenue fund.

*Capital projects fund* - There was no change in the fund balance for the capital projects fund.

*Debt service fund* - There was no change in the fund balance for the debt service fund.

**Proprietary Funds**

*Food service fund* - During the current fiscal year, the net position of the School District's food service fund increased by \$47,195 or 23.7% to \$246,565 at June 30, 2017, compared to a decrease of \$37,903 in fund balance in the prior fiscal year. The primary factor(s) affecting the change in net position of the food service fund is as follows:

- A significant increase in the State and Federal subsidies received by the School District.

*Information technology center* - During the current fiscal year, the net position of the School District's information technology center fund increased by \$73,532 or 10.5% to \$775,261 at June 30, 2017, compared to an increase of \$57,901 in fund balance in the prior fiscal year. The primary factor(s) affecting the change in net position is as follows:

- Revenues earned exceeding expenses.

**Capital Assets**

The School District's capital assets for its governmental and business-type activities as of June 30, 2017, totaled \$21,918,473 (net of accumulated depreciation). Capital assets includes land, construction in progress, land improvements, buildings and improvements and equipment. The School District's "Net Investment in Capital Assets" component of net position represents capital assets, net of accumulated depreciation less any outstanding debt associated with the capital assets. There was a net decrease in the School District's investment in capital assets for the current fiscal year in the amount of \$2,515,945. This increase is primarily due to current year construction projects and the pay down of debt exceeding the current year depreciation of capital assets. Table 4 shows fiscal 2017 balances compared to 2016.



**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2017**  
**(Unaudited)**

**Capital Assets (continued)**

**Table 4**  
**Summary of Capital Assets**

<u>Capital Assets:</u>	June 30, <u>2017</u>	June 30, <u>2016</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Land	\$ 748,458	\$ 748,458	\$ -	0.0%
Construction in Progress	3,939,509	1,037,137	2,902,372	279.8%
Land Improvements	1,701,062	1,599,062	102,000	6.4%
Building and Improvements	37,057,642	37,127,661	(70,019)	-0.2%
Equipment	11,040,179	10,904,324	135,855	1.2%
Capital Assets, Gross	54,486,850	51,416,642	3,070,208	6.0%
Accumulated Depreciation	(32,568,377)	(31,089,114)	(1,479,263)	4.8%
Capital Assets, Net	<u>\$ 21,918,473</u>	<u>\$ 20,327,528</u>	<u>\$ 1,590,945</u>	7.8%

Depreciation expense for the year was \$1,423,195. Additional information on the School District's capital assets can be found in the notes to the basic financial statements (Note 5) of this report.

**Debt Administration**

**Long-term debt** – At the end of the current fiscal year, the School District had no bonded debt outstanding.

Additional information on the School District's long-term obligations can be found in the notes to the basic financial statements (Note 7) of this report.

**Factors on the School District's Future**

The Asbury Park School District is in good financial condition presently. The School District is proud of its community support of the public schools. The Asbury Park School District has committed itself to financial excellence for many years. The School District plans to continue its found fiscal management to meet the challenges of the future.

**Contacting the School Districts Financial Management**

This financial report is designed to provide a general overview of the School District's finances for all those with an interest in the School District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Business Administrator/Board Secretary at Asbury Park School District, 910 4<sup>th</sup> Ave, Asbury Park, New Jersey 07712. Please visit our website at [www.asburypark.k12.nj.us](http://www.asburypark.k12.nj.us).

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**BASIC FINANCIAL STATEMENTS**

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A. District-Wide Financial Statements

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**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 6,108,413	\$ 1,022,895	\$ 7,131,308
Receivables, Net (Note 4)	4,505,823	167,112	4,672,935
Inventory	-	35,079	35,079
Restricted Cash & Cash Equivalents (Note 3)	1,769,683	-	1,769,683
Capital Assets, Net (Note 5):			
Depreciable	17,071,979	158,527	17,230,506
Non-depreciable	4,687,967	-	4,687,967
Other Assets	34,166	-	34,166
<b>Total Assets</b>	<b>34,178,031</b>	<b>1,383,613</b>	<b>35,561,644</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred Outflows Related to Pensions (Note 8)	12,111,291	-	12,111,291
<b>Total Deferred Outflow of Resources</b>	<b>12,111,291</b>	<b>-</b>	<b>12,111,291</b>
<b>Total Assets and Deferred Outflow of Resources</b>	<b>46,289,322</b>	<b>1,383,613</b>	<b>47,672,935</b>
<b>LIABILITIES</b>			
Accounts Payable	2,716,326	302,690	3,019,016
Due to Other Governments	1,179,775	-	1,179,775
Other Liabilities	427,047	-	427,047
Unearned Revenue	4,706,790	4,014	4,710,804
Noncurrent Liabilities (Note 7):			
Due Within One Year	307,932	-	307,932
Due Beyond One Year	36,166,473	55,083	36,221,556
<b>Total Liabilities</b>	<b>45,504,343</b>	<b>361,787</b>	<b>45,866,130</b>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Deferred Inflows Related to Pensions (Note 8)	7,145	-	7,145
<b>Total Deferred Inflow of Resources</b>	<b>7,145</b>	<b>-</b>	<b>7,145</b>
<b>Total Liabilities and Deferred Inflow of Resources</b>	<b>45,511,488</b>	<b>361,787</b>	<b>45,873,275</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	21,759,946	158,527	21,918,473
Restricted For:			
Debt Service	4	-	4
Capital Projects	612,242	-	612,242
Maintenance Reserve	507,650	-	507,650
Emergency Reserve	649,791	-	649,791
Excess Surplus	5,758,192	-	5,758,192
Unrestricted (Note 20)	(28,509,991)	863,299	(27,646,692)
<b>Total Net Position/(Deficit)</b>	<b>\$ 777,834</b>	<b>\$ 1,021,826</b>	<b>\$ 1,799,660</b>

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSES)/REVENUE AND CHANGES IN NET POSITION		
		CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Governmental Activities:						
Instruction:						
Regular	\$ 17,017,191	\$ -	\$ 3,336,951	\$ (13,680,240)	\$ -	\$ (13,680,240)
Special Education	5,118,809	-	-	(5,118,809)	-	(5,118,809)
Other Special Instruction	1,226,033	-	-	(1,226,033)	-	(1,226,033)
Other Instruction	2,019,405	-	-	(2,019,405)	-	(2,019,405)
Support Services & Undistributed Costs:						
Tuition	7,382,243	-	3,173,803	(4,208,440)	-	(4,208,440)
Attendance	438,014	-	-	(438,014)	-	(438,014)
Health Services	529,737	-	-	(529,737)	-	(529,737)
Student & Instruction Related Services Educational Media Services/ School Library	11,902,771	-	4,122,078	(7,780,693)	-	(7,780,693)
School Administrative Services	1,090,435	-	-	(1,090,435)	-	(1,090,435)
Other Administrative Services	1,232,531	-	-	(1,232,531)	-	(1,232,531)
Central Services	1,100,292	-	-	(1,100,292)	-	(1,100,292)
Administrative Information Technology	817,134	-	-	(817,134)	-	(817,134)
Plant Operations & Maintenance	88,379	-	-	(88,379)	-	(88,379)
Pupil Transportation	6,135,274	-	-	(6,135,274)	-	(6,135,274)
Unallocated Benefits	1,641,762	-	-	(1,641,762)	-	(1,641,762)
Interest and Costs on Long-Term Debt	20,596,928	-	6,772,767	(13,824,161)	-	(13,824,161)
Transfer of Funds to Charter Schools	24,281	-	24,281	-	-	-
Unallocated Depreciation	4,515,189	-	-	(4,515,189)	-	(4,515,189)
	1,423,195	-	-	(1,423,195)	-	(1,423,195)
Total Governmental Activities	84,299,603	-	17,429,880	(66,869,723)	-	(66,869,723)

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



**CITY OF ASBURY PARK SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES		NET (EXPENSES)/REVENUE AND CHANGES IN NET POSITION			
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTALS
Business-Type Activities:						
Food Service	1,792,721	101,597	1,738,319	-	47,195	47,195
Information Technology Center	573,038	646,570	-	-	73,532	73,532
Total Business-Type Activities	2,365,759	748,167	1,738,319	-	120,727	120,727
Total Primary Government	\$ 86,665,362	\$ 748,167	\$ 19,168,199	(66,869,723)	120,727	(66,748,996)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				6,768,451	-	6,768,451
Taxes Levied for Debt Service				307,465	-	307,465
Federal & State Aid Not Restricted				60,057,668	-	60,057,668
Refund of Prior Year's Expenditures				16,492	-	16,492
Miscellaneous Income				717,926	-	717,926
Total General Revenues				67,868,002	-	67,868,002
Change In Net Position				998,279	120,727	1,119,006
Net Position/(Deficit) - Beginning				(220,445)	901,099	680,654
Net Position - Ending				\$ 777,834	\$ 1,021,826	\$ 1,799,660

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

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## B. Fund Financial Statements

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## Governmental Funds

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2017**

EXHIBIT B-1

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS
<b>ASSETS</b>					
Cash & Cash Equivalents	\$ 5,113,806	\$ 994,603	\$ -	\$ 4	\$ 6,108,413
Interfund Receivables	85,510	-	-	-	85,510
Intergovernmental Receivable:					
State	665,981	1,153,584	203,965	-	2,023,530
Federal	-	2,240,075	-	-	2,240,075
Other	70,452	161,243	-	-	231,695
Other Assets	34,166	-	-	-	34,166
Restricted Cash & Cash Equivalents	1,769,683	-	-	-	1,769,683
	<u>\$ 7,739,598</u>	<u>\$ 4,549,505</u>	<u>\$ 203,965</u>	<u>\$ 4</u>	<u>\$ 12,493,072</u>
<b>LIABILITIES &amp; FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 1,945,844	\$ 636,552	\$ 133,930	\$ -	\$ 2,716,326
Other Current Liabilities	103,199	-	-	-	103,199
Intergovernmental Payable:					
State	-	229,246	-	-	229,246
Federal	-	83,877	-	-	83,877
Other	-	10,725	-	-	10,725
Interfund Payable	4,952	-	70,035	-	74,987
Unearned Revenue	1,117,685	3,589,105	-	-	4,706,790
	<u>3,171,680</u>	<u>4,549,505</u>	<u>203,965</u>	<u>-</u>	<u>7,925,150</u>
<b>Fund Balances:</b>					
<b>Restricted for:</b>					
Excess Surplus	3,225,695	-	-	-	3,225,695
Excess Surplus Designated for Subsequent Year's Expenditures	2,532,497	-	-	-	2,532,497
Debt Service Fund	-	-	-	4	4
Capital Reserve	612,242	-	-	-	612,242
Maintenance Reserve	507,650	-	-	-	507,650
Emergency Reserve	649,791	-	-	-	649,791
Unassigned Fund Balance	(2,959,957)	-	-	-	(2,959,957)
	<u>4,567,918</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4,567,922</u>
Total Fund Balances	<u>\$ 4,567,918</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4,567,922</u>
Total Liabilities & Fund Balances	<u>\$ 7,739,598</u>	<u>\$ 4,549,505</u>	<u>\$ 203,965</u>	<u>\$ 4</u>	<u>\$ 12,493,072</u>

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$51,251,013 and the accumulated depreciation is \$29,491,067. 21,759,946

Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.  
Deferred outflows related to pensions 12,111,291  
Deferred inflows related to pensions (7,145)

Accrued pension contributions for June 30, 2017 plan year are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in Accounts Payable in the government-wide statement of net position. (1,179,775)

Long-term liabilities, including net pension liability, bonds payable, compensated absences payable, bond premium, other post-employment benefits and capital leases are not due and payable in the current period and therefore are not reported as liabilities in the funds. (36,474,405)

Net position of Governmental Activities \$ 777,834

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GOVERNMENTAL FUND TYPES  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS JUNE 30, 2017
Revenues:					
Local Sources:					
Local Tax Levy	\$ 6,768,451	\$ -	\$ -	\$ 307,465	\$ 7,075,916
Interest on Investments	29,279	-	-	-	29,279
Refund of Prior Years' Expenditures	16,492	-	-	-	16,492
Miscellaneous	624,880	63,767	-	-	688,647
<b>Total Local Sources</b>	<b>7,439,102</b>	<b>63,767</b>	<b>-</b>	<b>307,465</b>	<b>7,810,334</b>
State Sources	63,213,219	8,224,476	1,785,734	659,160	73,882,589
Federal Sources	388,794	3,216,165	-	-	3,604,959
<b>Total Revenues</b>	<b>71,041,115</b>	<b>11,504,408</b>	<b>1,785,734</b>	<b>966,625</b>	<b>85,297,882</b>
Expenditures:					
Current Expense:					
Regular Instruction	13,866,830	3,336,951	-	-	17,203,781
Special Education Instruction	5,118,809	-	-	-	5,118,809
Other Special Instruction	1,226,033	-	-	-	1,226,033
Other Instruction	2,019,405	-	-	-	2,019,405
Support Services:					
Tuition	4,208,440	3,173,803	-	-	7,382,243
Attendance	438,014	-	-	-	438,014
Health Services	529,737	-	-	-	529,737
Student & Instruction Related Services	7,780,693	4,122,078	-	-	11,902,771
Educational Media Services/School Library	1,090,435	-	-	-	1,090,435
School Administrative Services	1,232,531	-	-	-	1,232,531
Other Administrative Services	1,100,292	-	-	-	1,100,292
Central Services	817,134	-	-	-	817,134
Administrative Information Technology	88,379	-	-	-	88,379
Plant Operations & Maintenance	6,135,274	-	-	-	6,135,274
Pupil Transportation	1,641,762	-	-	-	1,641,762
Unallocated Benefits	18,113,336	-	-	-	18,113,336
Capital Outlay	1,205,588	70,896	1,785,734	-	3,062,218
Debt Service:					
Principal	-	-	-	925,000	925,000
Interest & Other Charges	-	-	-	41,625	41,625
Transfer of Funds to Charter Schools	4,515,189	-	-	-	4,515,189
<b>Total Expenditures</b>	<b>71,127,881</b>	<b>10,703,728</b>	<b>1,785,734</b>	<b>966,625</b>	<b>84,583,968</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(86,766)	800,680	-	-	713,914
Other Financing Sources/(Uses):					
Transfer to Cover Agency	(10,000)	-	-	-	(10,000)
Operating Transfer Out - Special Revenue	(573,648)	573,648	-	-	-
Contribution to Whole School Reform	1,374,328	(1,374,328)	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>790,680</b>	<b>(800,680)</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>
Net Change in Fund Balance	703,914	-	-	-	703,914
Fund Balance - July 1	3,864,004	-	-	4	3,864,008
<b>Fund Balance - June 30</b>	<b>\$ 4,567,918</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 4,567,922</b>

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



**CITY OF ASBURY PARK SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 703,914

Amounts reported for governmental activities in the statement of activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period:

Depreciation Expense	\$ (1,423,195)	
Capital Outlays	<u>3,062,218</u>	1,639,023

Governmental funds report School District pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense. This is the amount by which pension benefits earned exceeded the School District's pension contributions in the current period. (2,761,966)

Repayment of bond & loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. 925,000

Repayment of the early retirement incentive program principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. 288,374

In the statement of activities, interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation (+).

Prior Year	17,344	
Current Year	<u>-</u>	17,344

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

Prior Year	982,951	
Current Year	<u>(796,361)</u>	186,590

Change in Net Position of Governmental Activities \$ 998,279

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## Proprietary Funds

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF NET POSITION  
 JUNE 30, 2017**

ASSETS	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	TOTALS
<b>Current Assets:</b>			
Cash	\$ 287,329	\$ 735,566	\$ 1,022,895
Intergovernmental Accounts Receivable:			
State	1,178	-	1,178
Federal	109,878	-	109,878
Other	-	56,056	56,056
Inventories	25,471	9,608	35,079
<b>Total Current Assets</b>	<b>423,856</b>	<b>801,230</b>	<b>1,225,086</b>
<b>Noncurrent Assets</b>			
Capital Assets	887,324	2,348,513	3,235,837
Accumulated Depreciation	(763,136)	(2,314,174)	(3,077,310)
<b>Total Noncurrent Assets</b>	<b>124,188</b>	<b>34,339</b>	<b>158,527</b>
<b>Total Assets</b>	<b>548,044</b>	<b>835,569</b>	<b>1,383,613</b>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	297,465	5,225	302,690
Unearned Revenues	4,014	-	4,014
<b>Total Current Liabilities</b>	<b>301,479</b>	<b>5,225</b>	<b>306,704</b>
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable	-	55,083	55,083
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>55,083</b>	<b>55,083</b>
<b>Total Liabilities</b>	<b>301,479</b>	<b>60,308</b>	<b>361,787</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	124,188	34,339	158,527
Unrestricted	122,377	740,922	863,299
<b>Total Net Position</b>	<b>\$ 246,565</b>	<b>\$ 775,261</b>	<b>\$ 1,021,826</b>

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND NET POSITION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	TOTALS
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 43,846	\$ -	\$ 43,846
Daily Sales - Non reimbursable Programs	8,006	-	8,006
Special Functions	49,745	-	49,745
Services Provided to Other LEA's	-	646,570	646,570
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	101,597	646,570	748,167
Operating Expenses:			
Cost of sales-reimbursable programs	1,090,081	-	1,090,081
Cost of sales-non-reimbursable programs	199,042	-	199,042
Salaries	149,416	439,304	588,720
Employee Benefits	4,200	5,798	9,998
Purchased Services	132,800	23,834	156,634
Insurance	35,373	-	35,373
Energy (Heat & Electricity)	-	3,640	3,640
Depreciation	37,243	18,826	56,069
Supplies and Materials	110,992	29,643	140,635
Miscellaneous	126	9,091	9,217
Equipment Repairs and Maintenance	33,448	42,902	76,350
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	1,792,721	573,038	2,365,759
Operating Income/(Loss)	<hr/> (1,691,124)	<hr/> 73,532	<hr/> (1,617,592)
Nonoperating Revenues/(Expenses):			
State Sources:			
State School Lunch Program	16,522	-	16,522
Federal Source:			
National School Lunch Program	961,338	-	961,338
National School Breakfast Program	540,578	-	540,578
Summer Food Service Program	29,767	-	29,767
Snack Program	19,666	-	19,666
Food Distribution Program	109,448	-	109,448
Fresh Fruit & Vegetables Program	61,000	-	61,000
	<hr/>	<hr/>	<hr/>
Total Nonoperating Revenues	1,738,319	-	1,738,319
Change in Net Position	47,195	73,532	120,727
Net Position - Beginning	199,370	701,729	901,099
	<hr/>	<hr/>	<hr/>
Total Net Position - Ending	<u>\$ 246,565</u>	<u>\$ 775,261</u>	<u>\$ 1,021,826</u>

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 SCHEDULE OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 99,311	\$ 624,848	\$ 724,159
Payments to Employees	(145,216)	(433,657)	(578,873)
Payments to Suppliers	(1,306,483)	(117,999)	(1,424,482)
Net Cash Flows From Operating Activities	<u>(1,352,388)</u>	<u>73,192</u>	<u>(1,279,196)</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	<u>1,639,206</u>	<u>-</u>	<u>1,639,206</u>
Net Cash Flows From Noncapital Financing Activities	<u>1,639,206</u>	<u>-</u>	<u>1,639,206</u>
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	<u>(7,990)</u>	<u>-</u>	<u>(7,990)</u>
Net Cash Flows From Financing Activities	<u>(7,990)</u>	<u>-</u>	<u>(7,990)</u>
Net Change in Cash & Cash Equivalents	278,828	73,192	352,020
Balances - Beginning of Year	<u>8,501</u>	<u>662,375</u>	<u>670,876</u>
Balances - Ending of Year	<u>\$ 287,329</u>	<u>\$ 735,567</u>	<u>\$ 1,022,896</u>

**Reconciliation of Operating Income/(Loss) to Net Cash Flows From Operating Activities:**

Operating Income/(Loss)	\$ (1,691,124)	\$ 73,532	\$ (1,617,592)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	109,448	-	109,448
Depreciation	37,243	18,826	56,069
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	6,588	119	6,707
Decrease/(Increase) in Accounts Receivable	-	(21,722)	(21,722)
(Decrease)/Increase in Accounts Payable	187,743	2,588	190,331
(Decrease)/Increase in Unearned Revenues	(2,286)	-	(2,286)
(Decrease)/Increase in Compensated Absences	-	(151)	(151)
Total Adjustments	<u>338,736</u>	<u>(340)</u>	<u>338,396</u>
Net Cash Flows From Operating Activities	<u>\$ (1,352,388)</u>	<u>\$ 73,192</u>	<u>\$ (1,279,196)</u>

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

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Fiduciary Fund

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2017**

ASSETS	PRIVATE PURPOSE				TOTALS
	UNEMPLOYMENT		AGENCY		
	COMPENSATION TRUST	SCHOLARSHIP TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
Cash & Cash Equivalents	\$ 78,222	\$ 5,318	\$ 13,989	\$ 2,058,235	\$ 2,155,764
Interfund Receivable	-	-	-	4,952	4,952
<b>Total Assets</b>	<b>78,222</b>	<b>5,318</b>	<b>13,989</b>	<b>2,063,187</b>	<b>2,160,716</b>
<b>LIABILITIES</b>					
Due to Student Groups	-	-	13,989	-	13,989
Intergovernmental Payable- State	11,891	-	-	361,079	372,970
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,686,648	1,686,648
Flexible Spending Payable	-	-	-	15,460	15,460
<b>Total Liabilities</b>	<b>27,366</b>	<b>-</b>	<b>13,989</b>	<b>2,063,187</b>	<b>2,104,542</b>
<b>NET POSITION</b>					
Held in Trust For:					
Unemployment Claims	50,856	-	-	-	50,856
Scholarships	-	5,318	-	-	5,318
<b>Total Net Position</b>	<b>\$ 50,856</b>	<b>\$ 5,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,174</b>

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIPS TRUST	
Contributions:			
Board Contribution	\$ 30,670	\$ -	\$ 30,670
Donations	-	2,000	2,000
Employee Withholdings	89,871	-	89,871
Total Contributions	120,541	2,000	122,541
Investment Earnings:			
Interest	-	11	11
Net Investment Earnings	-	11	11
Total Additions	120,541	2,011	122,552
DEDUCTIONS			
Scholarships	-	2,000	2,000
Unemployment Claims	103,600	-	103,600
Total Deductions	103,600	2,000	105,600
Change in Net Position	16,941	11	16,952
Net Position - Beginning of the Year	33,915	5,307	39,222
Net Position - End of the Year	\$ 50,856	\$ 5,318	\$ 56,174

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

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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# CITY OF ASBURY PARK SCHOOL DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2017

### Note 1. Summary of Significant Accounting Policies

#### **Basis of Presentation**

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

#### **Reporting Entity**

The Asbury Park School District is a Type II School District located in the County of Monmouth, State of New Jersey. As a Type II School District, the School District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. These terms are staggered so that three members’ terms expire each year. The purpose of the School District is to educate students in grades kindergarten through twelfth at its five schools. The School District has an approximate enrollment at June 30, 2017 of 2,061 students.

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

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

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

#### **Component Units**

GASB Statement No.14, *The Financial Reporting Entity*, provides guidance that all entities associated with a primary government are potential component units and should be evaluated for inclusion in the financial reporting entity. A primary government is financially accountable not only for the organizations that make up its legal entity but also for legally separate organizations that meet the criteria established by GASB Statement No. 14, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB 61, *The Financial Reporting Entity: Omnis – an Amendment of GASB Statements No. 14 and No. 34*. The School District had no component units as of for the year ended June 30, 2017.

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

##### **A. Government-Wide Financial Statements**

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

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

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

##### **B. Governmental Fund Financial Statements**

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

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The School District's deferred outflows of resources and deferred inflows of resources are noncurrent.) The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the School District, are property tax and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related



## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

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

The School District reports the following major governmental funds:

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

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

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

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

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

**Capital Projects Fund** - The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition of construction of major capital facilities, other than those financed by proprietary funds. The financial resources are derived from New Jersey School Development Authority grants, temporary notes, capital leases, or serial bonds that are specially authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

**Debt Service Fund** - The debt service fund is used to account for the accumulation of financial resources that are restricted, committed, or assigned to an expenditure for the payment of general long-term debt principal, interest and related costs of governmental funds.

#### C. Proprietary Fund Financial Statements

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

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

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

The School District reports the following major proprietary funds:

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

**Information Technology Center Fund**– The Information Technology Center fund accounts for the financial transactions pertaining to information technology software and services provided to other governmental units within the State.

#### D. Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position. The School District’s fiduciary funds include Agency and Private-Purpose Trust Funds. Private Purpose Trust and Agency Funds are used to account for and report assets held by the School District in a trustee capacity or as an agent for

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

individuals, private organizations, and other governments. Private Purpose Trust and Agency Funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The School District reports the following fiduciary funds:

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

Unemployment Trust Fund – Revenues consist of employee payroll withholdings, interest income, and contributions through the annual budget process of the School District. Expenditures consist of unemployment reimbursement claims.

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

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

#### **Budgets/Budgetary Control**

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

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

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

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

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

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

#### Encumbrances

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

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

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

#### Cash, Cash Equivalents and Investments

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

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

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

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

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

**Tuition Receivable/Payable**

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

**Inventories**

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

**Interfund Receivables/Payables**

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

**Capital Assets**

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

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

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

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

##### Compensated Absences

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

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

##### Unearned Revenue

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

##### Accrued Liabilities and Long-Term Obligations

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

##### Accounting Estimates

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

##### Interfund Activity

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

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

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

#### **Deferred Outflows and Deferred Inflows of Resources**

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

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

#### **Pensions**

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

#### **Fund Balance**

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

- **Non-spendable** – This classification includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Non-spendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted** – This classification includes amounts for which constraints have been placed on the use of the resources either externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

- Assigned – This classification includes amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

#### Net Position

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

- Net Investment in Capital Assets – This components represents capital assets, net of accumulated depreciation, net of outstanding balances of borrowings used for acquisition, construction, or improvement of those assets.
- Restricted – This component of net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the School District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Unrestricted – This component of net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

#### Impact of Recently Issued Accounting Principles

##### Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2017:

Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing



## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The adoption of this Statement had no impact on the School District's financial statements

Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose information about those agreements. The adoption of this Statement had no impact on the School District's financial statements.

Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The adoption of this Statement had no impact on the School District's financial statements.

Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. The adoption of this Statement had no impact on the School District's financial statements.

#### Recently Issued Accounting Pronouncements

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

Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*. This Statement replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agency Employers and Agent Multi-Employer Plans*, for OPEB Statement No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB Plans. This Statement will be effective for the year ended June 30, 2018. Management has not yet determined the potential impact on the School District's financial statements.

Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. This Statement will be effective for the year ended June 30, 2018. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This Statement will be effective for the year ended June 30, 2018. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, 68 and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for*

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 1. Summary of Significant Accounting Policies (continued)

*Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This Statement will be effective for the year ended June 30, 2018. Management has not yet determined the potential impact on the School District's financial statements.

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

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

Statement No. 85, *Omnibus 2017*. This Statement provides guidance that addresses several different accounting and financial reporting issues identified during the implementation and application of other GASB pronouncements. The guidance in Statement No. 85 is effective for periods beginning after June 15, 2017. Management does not expect this Statement to have a material impact on the School District's financial statements.

Statement No. 86, *Accounting for Certain Debt Extinguishment*. Statement No. 86 provides guidance for transactions in which cash and other monetary assets acquired with only existing resources, that is, resources other than the proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. Statement No. 86 is effective for reporting periods beginning after June 15, 2017. Management does not expect this Statement to have a material impact on the School District's financial statements.

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

#### Note 2. Deposits and Investments

##### Deposits

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of a bank failure, the Board's deposits may not be recovered. Although the Board does not have a formal policy regarding custodial credit risk, NJSA 17:9-41 et seq. requires that the governmental units shall deposit public funds in public depositories protected from loss under the provisions of GUDPA. Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by FDIC. Public fund owned by the Board

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 2. Deposits and Investments (continued)**

in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, student activity fund or other funds that may pass to the Board relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized in the schedule below. As of June 30, 2017, the School District's bank balance of \$11,470,343 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$	9,324,269
Uninsured and Uncollateralized		2,146,074
	\$	11,470,343

**Investments**

The School District had no investments at June 30, 2017.

**Note 3. Reserve Accounts**

**Capital Reserve**

A capital reserve account was established by the School District for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the School District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a School District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year-end (June 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both. A School District may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant *N.J.S.A.19:60-2*. Pursuant to *N.J.A.C.6:23A-14.1(g)*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

Beginning Balance, July 1, 2016	\$	330,809
Increased by:		
Interest Earnings		1,433
Deposits approved by Board		280,000
Ending Balance, June 30, 2017	\$	612,242

**Maintenance Reserve**

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

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

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

The activity of the maintenance reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

Beginning Balance, July 1, 2016	\$	505,461
Increased by:		
Interest Earnings		2,189
Deposits approved by Board		<u>250,000</u>
		757,650
Decreased by:		
Budget Withdrawals		<u>(250,000)</u>
Ending Balance, June 30, 2017	\$	<u><u>507,650</u></u>

**Emergency Reserve**

An emergency reserve account was established for the accumulation of funds for use as emergency expenditures in subsequent fiscal years. The emergency reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

The emergency reserve account is used to accumulate funds in accordance with N.J.S.A. 18A:7F-41c(1) to finance unanticipated general fund expenditures required for a thorough and efficient education. Unanticipated means reasonably unforeseeable and shall not include additional costs caused by poor planning. The maximum balance permitted at any time in this reserve is the greater of \$250,000 or 1 percent of the general fund budget not to exceed \$1 million. Deposits may be made to the emergency reserve account by board resolution at year end of any unanticipated revenue or unexpended line item appropriation or both. The department has defined year end for the purpose of depositing surplus into reserve accounts as an amount approved by the district board of education between June 1 and June 30. Withdrawals from the reserve require the approval of the Commissioner unless the withdrawal is necessary to meet an increase in total health care costs in excess of 4 percent.

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

The activity of the emergency reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

Beginning Balance, July 1, 2016	\$ 646,989
Increased by:	
Interest Earnings	2,802
Deposits approved by Board	<u>250,000</u>
	899,791
Decreased by:	
Budget Withdrawals	<u>(250,000)</u>
Ending Balance, June 30, 2017	<u><u>\$ 649,791</u></u>

**Note 4. Accounts Receivable**

Accounts receivable at June 30, 2017 consisted of accounts and intergovernmental grants. All receivables are considered collectible in full due to the stable condition of state and federal programs, the current fiscal year guarantee of federal funds and the budgetary control of New Jersey governmental entities. Accounts receivable in the School District's governmental and business-type activities as of June 30, 2017, consisted of the following:

<u>Description</u>	<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Total Business-Type Activities</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Activities</u>	<u>Food Service Fund</u>	<u>Information Technology Center</u>	
Federal Awards	\$ -	\$ 2,240,075	\$ -	\$ 2,240,075	\$ 109,878	\$ -	\$ 109,878
State Awards	665,981	1,153,584	203,965	2,023,530	1,178	-	1,178
Other	80,975	161,243	-	242,218	-	56,056	56,056
<b>Total</b>	<u>\$ 746,956</u>	<u>\$ 3,554,902</u>	<u>\$ 203,965</u>	<u>\$ 4,505,823</u>	<u>\$ 111,056</u>	<u>\$ 56,056</u>	<u>\$ 167,112</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 5. Capital Assets**

Capital assets activity for the year ended June 30, 2017 was as follows:

	Balance July 1, <u>2016</u>	<u>Additions</u>	Retirements and Transfers	Balance June 30, <u>2017</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 748,458	\$ -	\$ -	\$ 748,458
Construction in Progress	1,037,137	2,902,372	-	3,939,509
Total Capital Assets not being depreciated	<u>1,785,595</u>	<u>2,902,372</u>	-	<u>4,687,967</u>
Capital Assets being depreciated:				
Land Improvements	1,599,062	-	102,000	1,701,062
Buildings and Improvements	37,127,661	31,981	(102,000)	37,057,642
Equipment	7,676,477	127,865	-	7,804,342
Total Capital Assets being depreciated	<u>46,403,200</u>	<u>159,846</u>	-	<u>46,563,046</u>
Less: Accumulated Depreciation	<u>(28,067,872)</u>	<u>(1,423,195)</u>	-	<u>(29,491,067)</u>
Total Capital Assets being depreciated, net	<u>18,335,328</u>	<u>(1,263,349)</u>	-	<u>17,071,979</u>
Total Governmental Activities Capital Assets, net	<u>\$20,120,923</u>	<u>\$ 1,639,023</u>	<u>\$ -</u>	<u>\$21,759,946</u>
	Balance July 1, <u>2016</u>	<u>Additions</u>	Retirements and Transfers	Balance June 30, <u>2017</u>
<b>Business-Type Activities:</b>				
Machinery & Equipment	\$ 3,227,847	\$ 7,990	\$ -	\$ 3,235,837
	<u>3,227,847</u>	<u>7,990</u>	-	<u>3,235,837</u>
Less: Accumulated Depreciation:				
Equipment	<u>(3,021,241)</u>	<u>(56,069)</u>	-	<u>(3,077,310)</u>
	<u>(3,021,241)</u>	<u>(56,069)</u>	-	<u>(3,077,310)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ 206,606</u>	<u>\$ (48,079)</u>	<u>\$ -</u>	<u>\$ 158,527</u>

Depreciation expense was not allocated among the various functions/programs of the School District.

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

Individual fund receivables/payables balances at June 30, 2017 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 85,510	\$ 4,952
Capital Projects Fund	-	70,035
Payroll Fund	4,952	-
Unemployment Fund	-	15,475
	<u>\$ 90,462</u>	<u>\$ 90,462</u>

The interfund receivables and payables above predominately resulted from payment made by certain funds on behalf of other funds. All interfund balances are expected to be repaid within one year

A summary of interfund transfers is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,374,328	\$ 583,648
Special Revenue Fund	573,648	1,374,328
Payroll Fund	10,000	-
	<u>\$ 1,957,976</u>	<u>\$ 1,957,976</u>

The purpose of the interfund transfers were to cover deficits and for payments made on behalf of other funds.

**Note 7. Long-Term Obligations**

During the fiscal year-ended June 30, 2017 the following changes occurred in long-term obligations for the governmental and business-type activities:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2017</u>	<u>Balance Due Within One Year</u>
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 925,000	\$ -	\$ 925,000	\$ -	\$ -
Early Retirement Incentive	1,637,863	-	288,374	1,349,489	307,932
Compensated Absences	982,951	-	186,590	796,361	-
Net Pension Liability	26,029,182	8,299,373	-	34,328,555	-
	<u>\$ 29,574,996</u>	<u>\$ 8,299,373</u>	<u>\$ 1,399,964</u>	<u>\$ 36,474,405</u>	<u>\$ 307,932</u>
<b>Business-Type Activities:</b>					
Compensated Absences	\$ 55,234	\$ -	\$ 151	\$ 55,083	\$ -
	<u>\$ 55,234</u>	<u>\$ -</u>	<u>\$ 151</u>	<u>\$ 55,083</u>	<u>\$ -</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 7. Long-Term Obligations (continued)**

For governmental activities, the bonds payable are liquidated from the School District’s debt service fund. Compensated absences, Early Retirement Incentive and net pension liability are liquidated by the general fund.

**Bonds Payable**

On February 1, 2008, the School District issued \$7,900,00 of Refunding Bonds to refund \$7,510,000 of the outstanding 1997 Series Bond Issue and \$590,000 of the outstanding 2000 Series Bond Issue. The Bonds are being issued pursuant to Title 18A, Education, of the New Jersey Statutes, and by virtue of a refund bond ordinance duly and finally adopted by the Issuer on December 19, 2007, entitled “Refunding Bond Ordinance of The Board of Education of the city of Asbury Park in the County of Monmouth, New Jersey. The refunding will resulted in a Net Present Value Savings of 3.25%.

The final date of maturity for the bonds was February 1, 2017.

**Bonds Authorized but not Issued**

As of June 30, 2017, the School District had no bonds authorized but not issued.

**Early Retirement Incentive**

Principal and interest due on the Early Retirement Incentive outstanding are as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 307,932	\$ 108,192	\$ 416,124
2019	327,490	88,634	416,124
2020	347,047	69,077	416,124
2021	367,020	49,102	416,122
	<hr/>		
	\$ 1,349,489	\$ 315,005	\$ 1,664,494
	<hr/>		

**Note 8. Pension Plans**

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

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

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



**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

The following represents the membership tiers for PERS:

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

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

**Contributions** - The contribution policy for PERS is set by *N.J.S.A. 15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2016, the State's pension contribution was less than the actuarial determined amount.

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

**Pension Liability, Pension Expense and Deferred Outflows/Inflows of Resources** - At June 30, 2017, the School District reported a liability of \$34,328,555 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of July 1, 2015, to the measurement date of June 30, 2016. The School District's proportion of the net pension liability was based on the School District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2016. The School District's proportion measured as of June 30, 2016, was .1159077617%, which was a decrease of .0000454920% from its proportion measured as of June 30, 2015.

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

For the year ended June 30, 2017, the School District recognized full accrual pension expense of \$3,791,883 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2016 measurement date. At June 30, 2017 the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 638,407	\$ -
Changes of Assumptions	7,111,043	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	1,308,979	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	1,873,087	7,145
School District contributions subsequent to measurement date	<u>1,179,775</u>	<u>                    </u>
	<u>\$ 12,111,291</u>	<u>\$ 7,145</u>

\$1,179,775 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2016-2017 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.37%. The payable is due on April 1, 2018 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ending <u>June 30,</u></b>	
2018	\$ 2,557,424
2019	2,557,423
2020	2,851,930
2021	2,289,122
2022	<u>668,472</u>
	<u>\$ 10,924,371</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

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

	<b><u>Deferred Outflow of Resources</u></b>	<b><u>Deferred Inflow of Resources</u></b>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
 Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
 Net Difference between Projected and Actual Earnings on Pension Plan Investments		
Year of Pension Plan Deferral:		
June 30, 2014	5.00	-
June 30, 2015	5.00	-
June 30, 2016	5.00	-

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.57, 5.72 and 6.44 years for the 2016, 2015, and 2014 amounts, respectively.

**Actuarial Assumptions** – The collective total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following assumptions:

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65% - 4.15% Based on Age
Thereafter	2.65% - 5.15% Based on Age
Investment Rate of Return	7.65%

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

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment grade credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global debt ex U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

**Discount Rate** - The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate** - The following presents the School District's proportionate share of the net pension liability as of June 30, 2016, calculated using the discount rate of 3.98% as well as what the School District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

	<b>At 1% Decrease <u>(2.98%)</u></b>	<b>At Current Discount Rate <u>(3.98%)</u></b>	<b>At 1% Increase <u>(4.98%)</u></b>
School District's Proportionate Share of the Net Pension Liability	<u>\$ 42,065,637</u>	<u>\$ 34,328,555</u>	<u>\$ 27,940,922</u>

**Additional Information** - The following is a summary of the collective balances of the local group at June 30, 2017 and 2016:

	<u>6/30/2017</u>	<u>6/30/2016</u>
Collective Deferred Outflows of Resources	\$ 7,815,204,785	\$ 2,946,265,815
Collective Deferred Inflows of Resources	\$ -	\$ 360,920,604
Collective Net Pension Liability	\$ 29,617,131,759	\$ 22,447,996,119
 School District's portion	 0.11591%	 0.11595%

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

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

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

The following represents the membership tiers for TPAF:

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

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

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

**Contributions** - The contribution policy for TPAF is set by *N.J.S.A 18A:66* and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.2% in State fiscal year 2017. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2016, the State's pension contribution was less than the actuarial determined amount.

As mentioned previously, the employer contributions for local participating employers are legally required to be funded by the State in accordance with *N.J.S.A 18:66-33*. Therefore, the School District is considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the School District does not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers.

**Pension Liability and Pension Expense** - The State's proportionate share of the TPAF net pension liability, attributable to the School District as of June 30, 2016 was \$185,436,236. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. The State's proportionate share of the net pension liability associated with the District was based on projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2016, the State proportionate share of the TPAF net pension liability attributable to the School District was .2357249270%, which was an increase of .0022263075% from its proportion measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the State of New Jersey recognized a pension expense in the amount of \$13,932,953 for the State's proportionate share of the TPAF pension expense attributable to the School District. This pension expense was based on the pension plans June 30, 2016 measurement date.

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

**Actuarial Assumptions** – The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.50%
Salary Increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment Rate of Return	7.65%

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

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

**Long-Term Expected Rate of Return** - In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2016 are summarized in the following table:



**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.39%
U.S. Government Bonds	1.50%	1.28%
U.S. Credit Bonds	13.00%	2.76%
U.S. Mortgages	2.00%	2.38%
U.S. Inflation-Indexed Bonds	1.50%	1.41%
U.S. High Yield Bonds	2.00%	4.70%
U.S. Equity Market	26.00%	5.14%
Foreign Developed Equity	13.25%	5.91%
Emerging Market Equities	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds - MultiStrategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%

**Discount Rate** - The discount rate used to measure the total pension liability was 3.22% as of June 30, 2016. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipals bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 30% of the actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**Sensitivity of the School District's proportionate share of the Net Pension Liability to Changes in the Discount Rate** – As previously mentioned, TPAF has a special funding situation where the State pays 100% of the School District's annual required contribution. The following represents the State's proportionate share of the net pension liability, attributable to the School District calculated using the discount rate of 3.22% as well as what the State's proportionate share of the net pension liability, attributable to the School District's would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

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

	<b>At 1% Decrease <u>(2.22%)</u></b>	<b>At Current Discount Rate <u>(3.22%)</u></b>	<b>At 1% Increase <u>(4.22%)</u></b>
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	<u>\$ 221,452,306</u>	<u>\$ 185,436,236</u>	<u>\$ 156,024,467</u>

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

**C. Defined Contribution Plan (DCRP)**

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

Individuals eligible for membership in the DCRP include:

- State or local officials who are elected or appointed on or after July 1, 2007;
- Employees enrolled in the Public Employees' Retirement System (PERS) or Teachers' Pension and Annuity Fund (TPAF) on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits;
- Employees enrolled in the Police and Firemen's Retirement System (PFRS) or State Police Retirement System (SPRS) after May 21, 2010, who earn salary in excess of established "maximum compensation" limits;
- Employees otherwise eligible to enroll in the PERS or TPAF on or after November 2, 2008, who do not earn the minimum annual salary for PERS or TPAF Tier 3 enrollment but who earn salary of at least \$5,000 annually. The minimum salary in 2017 is \$8,300 and is subject to adjustment in future years.

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### Note 8. Pension Plans (continued)

- Employees otherwise eligible to enroll in the PERS or TPAF after May 21, 2010, who do not work the minimum number of hours per week required for PERS or TPAF Tier 4 or Tier 5 enrollment but who earn salary of at least \$5,000 annually. The minimum number is 35 hours per week for State employees, or 32 hours per week for local government or local education employees

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

For the year ended June 30, 2017, no employee contributions were made and the School District recognized an expense for payments made to the Defined Contribution Retirement program in the amount of \$236,589.

#### Note 9. State Post-Retirement Medical Benefits

P.L. 1987, c. 384 and P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund (TPAF) and the 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, c.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 State employees and retired educational employees. As of June 30, 2016, there were 110,512 retirees receiving post-retirement medical benefits, and the State contributed \$1.37 billion on their behalf. 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 benefits 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 employer paid health benefits to members of PERS and the Alternate Benefit Program (APB) who retired from a board of education or county college with 25 years of service. The State paid \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2016.

The School Employees Health Benefits Program (SEHBP) 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 Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SEHBP. That report may be obtained from the Treasury website at: <http://www.nj.gov/treasury/pensions/pdf/financial/2015divisioncombined.pdf>

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 10. Termination Benefits**

Legislation enacted during the year ended June 30, 1993 provided early retirement incentives for members of the Teacher’s Pension and Annuity Fund (TPAF) or the Public Employee’s Retirement System (PERS) of New Jersey who met certain age and service requirements and who applied for retirement between certain dates in fiscal year 1993. The early retirement incentives included:

- An additional five years of service credit for employees at least age 50 with a minimum of 25 years of service;
- Free health benefits for employees at least 60 years old with at least 20 years of service; and
- An additional \$500 per month for two years for employees at least age 60 with 10 but less than 20 years of service.

The District elected to participate in the Early Retirement Incentive program for both TPAF and PERS. Expenditures are recognized in the governmental funds as the incentive payments and related insurance benefits are incurred. At June 30, 2017, the value of future incentive payments reported as a liability in the statement of net position was \$1,349,489. The District funds the program on a pay-as-you-go basis. During 2017, payments to retired employees under this plan totaled \$416,124 for retirement compensation and medical insurance coverage.

**Note 11. On-Behalf Payments for Fringe Benefits and Salaries**

As previously mentioned, the School District receives on-behalf payments from the State of New Jersey for normal costs and post-retirement medical costs related to the Teachers’ Pension and Annuity Fund (TPAF) pension plan. The School District is not legally responsible for these contributions. The on-behalf payments are recorded as revenues and expenditures in the government-wide and general fund financial statements. For the fiscal year ended June 30, 2017, the on-behalf payments for normal costs, post-retirement medical costs, and long-term disability were \$2,725,808, \$2,271,217 and \$3,728, respectively.

**Note 12. Risk Management**

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

**New Jersey Unemployment Compensation Insurance** – The School District has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan the School District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The School District is billed quarterly for amounts due to the State. The following is a summary of School District contributions, reimbursements to the State for benefits paid and the ending balance of the School District’s trust fund for the current and previous two years:

<u>Fiscal Year</u>	<u>School District Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2016-2017	\$ 30,670	\$ 89,871	\$ 103,600	\$ 50,856
2015-2016	65,000	89,182	206,612	33,915
2014-2015	135,000	87,545	159,346	86,345

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 12. Risk Management (continued)**

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

**Note 13. Contingencies**

**State and Federal Grantor Agencies** - The School District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the School District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2017 may be impaired. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

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

**Note 14. Deferred Compensation**

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

Metropolitan Life	Lincoln National Life Insurance Company
First Investors	Valic
Equitable Life Insurance	Prudential Insurance Company
	Midland National

**Note 15. Compensated Absences**

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

School District employees are granted varying amount of vacation and sick leave in accordance with the School District's personnel policies. Upon termination, employees are paid for accrued vacation. The

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 15. Compensated Absences (continued)**

School District policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. Upon retirement employees shall be paid by the School District for the unused sick leave in accordance with School Districts' agreements with the various employee unions.

The liability for vested compensated absences of the governmental fund types is recorded in the Statement of Net Position. At June 30, 2017, the liability for compensated absences reported on the government-wide and on the proprietary fund Statement of Net Position was \$796,361 and \$55,083, respectively.

**Note 16. Tax Abatements**

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

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

**Note 17. Commitments**

The School District has contractual commitments at June 30, 2017 to various vendors, which are recorded in the general fund in the amount of \$17,860 and included in Unassigned Fund Balance.

**Note 18. Operating Leases**

The School District has commitments to lease certain office space under operating leases for 3 years. Total lease payments made during the year ended June 30, 2017 amounted to \$209,798. Future minimum lease payments are as follows:

Fiscal Year Ending	
<u>June 30,</u>	
2018	\$ 213,998
2019	218,274
2020	<u>184,920</u>
Total Minimum Lease Payments	<u>\$ 617,192</u>

## CITY OF ASBURY PARK SCHOOL DISTRICT

### NOTES TO THE FINANCIAL STATEMENTS (continued) YEAR ENDED JUNE 30, 2017

#### **Note 19. Calculation of Excess Surplus**

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to N.J.S.A.18A:7F-7. New Jersey school districts are required to reserve General Fund fund balance at the fiscal year-end of June 30 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2017 was \$3,225,695.

#### **Note 20. Fund Balances**

**General Fund** – Of the \$4,567,918 General Fund fund balance at June 30, 2017, \$612,242 has been restricted for the Capital Reserve Account; \$507,650 has been restricted for the Maintenance Reserve Account; \$649,791 has been restricted for the Emergency Reserve Account; \$3,225,695 has been restricted for current year excess surplus; \$2,532,497 is restricted for prior year excess surplus – designated for subsequent year's expenditures; and \$(2,959,957) has been unassigned.

**Debt Service Fund** – Of the \$4 Debt Service Fund fund balance at June 30, 2017, \$4 is restricted for future debt service payments.

#### **Note 21. Deficit Fund Balances**

The School District has a deficit fund balance of \$2,959,957 in the General Fund as of June 30, 2017 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments 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 (revenue, 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 June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J.S.A. 18A:22-44.2 any negative unassigned fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The School District deficit in the fund statements (modified accrual basis) of \$2,959,957 is less than the last state aid payment.

#### **Note 22. Deficit in Net Position**

**Unrestricted Net Position** – The School District governmental activities had a deficit in unrestricted net position in the amount of \$28,509,991 at June 30, 2017. The primary causes of this deficit is the School District not recognizing the receivable for the last two state aid payments and the recording of the net pension liability for the Public Employee's Retirement System (PERS) as of June 30, 2017. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

**CITY OF ASBURY PARK SCHOOL DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED JUNE 30, 2017**

**Note 23. Subsequent Events**

The District has evaluated subsequent events occurring after June 30, 2017 through November 10, 2017, which is the date the financial statements were available to be issued, and noted the following:

On July 14, 2017 the School District received a revised state aid notice from the State of New Jersey for its budget for the year ended June 30, 2018. This revised notice included a decrease in the School District's state aid of \$981,552. Based on the adjusted maximum charter school enrollment configuration detailed in a letter from the Commissioner of Education dated July 17, 2017, the School District reduced budget appropriations to charter schools in the amount of \$981,552 for the 2017-2018 school year.



**REQUIRED SUPPLEMENTARY INFORMATION - PART II**

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### C. Budgetary Comparison Schedules

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Revenues:</b>					
Local Sources:					
Local Tax Levy	\$ 6,768,451	\$ -	\$ 6,768,451	\$ 6,768,451	\$ -
Interest on Investments	-	-	-	29,279	29,279
Refund of Prior Years' Expenditures	-	-	-	16,492	16,492
Miscellaneous	-	-	-	624,880	624,880
<b>Total Local Sources</b>	<b>6,768,451</b>	<b>-</b>	<b>6,768,451</b>	<b>7,439,102</b>	<b>670,651</b>
State Sources:					
Extraordinary Aid	-	-	-	579,318	579,318
Categorical Special Education Aid	1,392,679	-	1,392,679	1,392,679	-
Equalization Aid	28,163,553	-	28,163,553	28,163,553	-
Categorical Security Aid	1,000,414	-	1,000,414	1,000,414	-
Adjustment Aid	24,422,872	-	24,422,872	24,422,872	-
PARCC Readiness Aid	23,420	-	23,420	23,420	-
Per Pupil Growth Aid	23,420	-	23,420	23,420	-
Professional Learning Community Aid	22,850	-	22,850	22,850	-
Categorical Transportation Aid	380,652	-	380,652	380,652	-
Other State Aid - Realized DEPA Funds	500,000	-	500,000	500,000	-
Nonbudgeted:					
On-Behalf TPAF:					
Normal Pension Contributions	-	-	-	2,725,808	2,725,808
Post Retirement Medical Contributions	-	-	-	2,271,217	2,271,217
Long-Term Disability Insurance	-	-	-	3,728	3,728
Reimbursed TPAF Social Security Contributions	-	-	-	1,772,014	1,772,014
<b>Total State Sources</b>	<b>55,929,860</b>	<b>-</b>	<b>55,929,860</b>	<b>63,281,945</b>	<b>7,352,085</b>
Federal Sources:					
Medicaid Reimbursement	140,169	-	140,169	358,637	218,468
SEMI/ARRA Aid	-	-	-	30,157	30,157
<b>Total Federal Sources</b>	<b>140,169</b>	<b>-</b>	<b>140,169</b>	<b>388,794</b>	<b>248,625</b>
<b>Total Revenues</b>	<b>62,838,480</b>	<b>-</b>	<b>62,838,480</b>	<b>71,109,841</b>	<b>8,271,361</b>
<b>Expenditures:</b>					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	583,527	39,022	622,549	586,977	35,572
Grades 1 - 5	4,935,401	259,904	5,195,305	4,992,643	202,662
Grades 6 - 8	2,651,165	(249,934)	2,401,231	2,313,172	88,059
Grades 9 - 12	2,398,000	74,972	2,472,972	2,354,766	118,206
Regular Programs - Home Instruction:					
Salaries of Teachers	50,000	26,501	76,501	76,501	-
Other Purchased Services	30,000	(25,000)	5,000	4,823	177
Instruction:					
Other Salaries for Instruction	469,587	(66,048)	403,539	403,534	5
Purchased Professional/ Educational Services	1,100,000	378,622	1,478,622	1,464,222	14,400
Purchased Professional/ Educational Services	20,000	(2,042)	17,958	16,500	1,458
Other Purchased Services	285,000	152,898	437,898	437,484	414
General Supplies	1,180,842	(67,808)	1,113,034	1,026,250	86,784
Textbooks	60,000	44,800	104,800	92,307	12,493
Other Objects	118,000	3,121	121,121	97,651	23,470
<b>Total Regular Programs-Instruction</b>	<b>13,881,522</b>	<b>569,008</b>	<b>14,450,530</b>	<b>13,866,830</b>	<b>583,700</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Cognitive - Mild:					
Salaries of Teachers	496,627	-	496,627	458,415	38,212
Other Salaries for Instruction	68,424	31,482	99,906	65,694	34,212
Other Purchased Services	7,000	-	7,000	521	6,479
<b>Total Cognitive - Mild</b>	<b>572,051</b>	<b>31,482</b>	<b>603,533</b>	<b>524,630</b>	<b>78,903</b>
Learning and/or Language Disabilities:					
Salaries of Teachers	1,103,088	(95,686)	1,007,402	970,785	36,617
Other Salaries for Instruction	329,748	(34,724)	295,024	266,890	28,134
General Supplies	27,800	(8,800)	19,000	3,256	15,744
<b>Total Learning and/or Language Disabilities</b>	<b>1,460,636</b>	<b>(139,210)</b>	<b>1,321,426</b>	<b>1,240,931</b>	<b>80,495</b>
Behavioral Disabilities:					
Salaries of Teachers	455,230	63,760	518,990	443,556	75,434
Other Salaries for Instruction	252,939	67,564	320,503	318,296	2,207
General Supplies	10,000	(9,500)	500	-	500
<b>Total Behavioral Disabilities</b>	<b>718,169</b>	<b>121,824</b>	<b>839,993</b>	<b>761,852</b>	<b>78,141</b>
Multiple Disabilities:					
General Supplies	3,000	-	3,000	-	3,000
<b>Total Multiple Disabilities</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Resource Room:					
Salaries of Teachers	2,077,822	(83,349)	1,994,473	1,903,231	91,242
Other Salaries for Instruction	38,212	-	38,212	38,212	-
<b>Total Resource Room</b>	<b>2,116,034</b>	<b>(83,349)</b>	<b>2,032,685</b>	<b>1,941,443</b>	<b>91,242</b>
Preschool Disabilities - Full Time:					
Salaries of Teachers	561,240	(92,191)	469,049	445,016	24,033
Other Salaries for Instruction	301,398	(38,910)	262,488	204,937	57,551
<b>Total Preschool Handicapped - Full Time</b>	<b>862,638</b>	<b>(131,101)</b>	<b>731,537</b>	<b>649,953</b>	<b>81,584</b>
<b>Total Special Education</b>	<b>5,732,528</b>	<b>(200,354)</b>	<b>5,532,174</b>	<b>5,118,809</b>	<b>413,365</b>
Basic Skills/Remedial:					
Salaries of Teachers	418,075	(48,309)	369,766	346,769	22,997
<b>Total Basic Skills/Remedial</b>	<b>418,075</b>	<b>(48,309)</b>	<b>369,766</b>	<b>346,769</b>	<b>22,997</b>
Bilingual Education:					
Salaries of Teachers	838,182	(95,655)	742,527	665,923	76,604
Other Salaries for Instruction	214,297	1,283	215,580	211,805	3,775
General Supplies	30,000	(12,612)	17,388	1,536	15,852
Textbooks	500	-	500	-	500
<b>Total Bilingual Education</b>	<b>1,082,979</b>	<b>(106,984)</b>	<b>975,995</b>	<b>879,264</b>	<b>96,731</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
School Sponsored Cocurricular Activities:					
Salaries	158,000	70,146	228,146	225,930	2,216
Purchased Services	6,000	1,500	7,500	6,253	1,247
Supplies and Materials	26,600	(6,780)	19,820	6,746	13,074
Other Objects	50,000	45,613	95,613	64,304	31,309
<b>Total School Sponsored Cocurricular Activities</b>	<b>240,600</b>	<b>110,479</b>	<b>351,079</b>	<b>303,233</b>	<b>47,846</b>
School Sponsored Athletics - Instruction:					
Salaries	494,355	68,926	563,281	562,909	372
Other Salaries for Instruction	61,389	-	61,389	61,389	-
Purchased Services	66,000	20,470	86,470	76,872	9,598
Supplies and Materials	80,000	(24,696)	55,304	51,341	3,963
Equipment	5,000	(5,000)	-	-	-
Other Objects	2,000	3,126	5,126	5,126	-
<b>Total School Sponsored Athletics - Instruction</b>	<b>708,744</b>	<b>62,826</b>	<b>771,570</b>	<b>757,637</b>	<b>13,933</b>
Before/After School Activities:					
Salaries	110,000	(25,632)	84,368	77,641	6,727
<b>Total Before/After School Activities</b>	<b>110,000</b>	<b>(25,632)</b>	<b>84,368</b>	<b>77,641</b>	<b>6,727</b>
Summer Schools:					
Salaries of Teachers	230,000	134,437	364,437	363,782	655
Supplies & Materials	10,500	(7,328)	3,172	1,164	2,008
Support Service Salaries	49,000	(39,310)	9,690	9,690	-
<b>Total Summer Schools</b>	<b>324,500</b>	<b>52,799</b>	<b>377,299</b>	<b>374,636</b>	<b>2,663</b>
Alternative Education Program:					
Salaries of Teachers	325,690	(123,110)	202,580	201,380	1,200
<b>Total Alternative Education Program</b>	<b>325,690</b>	<b>(123,110)</b>	<b>202,580</b>	<b>201,380</b>	<b>1,200</b>
Other At-Risk Programs:					
Salaries of Teacher Tutors	184,800	(13,002)	171,798	-	171,798
Salaries of Reading Specialists	304,250	12,015	316,265	295,700	20,565
<b>Total Other At-Risk Programs</b>	<b>489,050</b>	<b>(987)</b>	<b>488,063</b>	<b>295,700</b>	<b>192,363</b>
Community Services Programs/Operations:					
Supplies and Materials	10,000	-	10,000	9,178	822
<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>822</b>
<b>Total - Instruction</b>	<b>23,323,688</b>	<b>289,736</b>	<b>23,613,424</b>	<b>22,231,077</b>	<b>1,382,347</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - Regular	12,485	10,238	22,723	22,723	-
Tuition to Other LEA's - Special	618,744	129,069	747,813	747,180	633
Tuition to County Vocational School District - Regular	41,668	10,942	52,610	33,984	18,626
Tuition to County Vocational School District - Special	135,150	(24,550)	110,600	104,346	6,254
Tuition to CSSD & Regional Day School	175,440	(175,440)	-	-	-
Tuition to Private Schools for the Handicapped Within State	2,675,618	484,887	3,160,505	3,134,510	25,995
Tuition to Private Schools for the Handicapped Outside State	71,304	1,331	72,635	72,635	-
Tuition - State Facilities	93,062	35,205	128,267	93,062	35,205
Total Undistributed Expenditures - Instruction	<u>3,823,471</u>	<u>471,682</u>	<u>4,295,153</u>	<u>4,208,440</u>	<u>86,713</u>
Attendance & Social Work Services:					
Salaries	285,732	(69,475)	216,257	179,126	37,131
Salaries of Drop Out Prevention Officers	141,731	685	142,416	142,415	1
Salaries for Parent Involvement Purchased Professional & Technical Services	89,176	(876)	88,300	87,058	1,242
Other Purchased Services	-	15,000	15,000	7,480	7,520
Supplies and Materials	30,000	(16,916)	13,084	13,084	-
Other Objects	25,000	(10,220)	14,780	8,851	5,929
Other Objects	500	-	500	-	500
Total Attendance & Social Work Services	<u>572,139</u>	<u>(81,802)</u>	<u>490,337</u>	<u>438,014</u>	<u>52,323</u>
Health Services:					
Salaries	433,069	-	433,069	339,219	93,850
Purchased Professional & Technical Services	78,000	90,042	168,042	165,113	2,929
Other Purchased Services	6,000	(5,975)	25	25	-
Supplies and Materials	14,850	15,445	30,295	25,380	4,915
Total Health Services	<u>531,919</u>	<u>99,512</u>	<u>631,431</u>	<u>529,737</u>	<u>101,694</u>
Other Support Services - Students - Related Services:					
Salaries	422,855	(53,468)	369,387	368,522	865
Purchased Professional/ Educational Services	441,902	142,688	584,590	574,455	10,135
Supplies and Materials	2,500	-	2,500	1,665	835
Total Other Support Services - Students - Related - Services	<u>867,257</u>	<u>89,220</u>	<u>956,477</u>	<u>944,642</u>	<u>11,835</u>
Other Support Services - Students - Extraordinary Services:					
Salaries	330,633	(34,399)	296,234	295,671	563
Total Other Support Services - Students - Extraordinary Services	<u>330,633</u>	<u>(34,399)</u>	<u>296,234</u>	<u>295,671</u>	<u>563</u>



**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,096,588	74,063	1,170,651	1,052,645	118,006
Salaries of Secretarial & Clerical Assistants	432,723	(28,315)	404,408	378,940	25,468
Other Purchased Services	130,000	(7,800)	122,200	108,725	13,475
Travel	500	-	500	388	112
Supplies and Materials	16,000	(40)	15,960	10,844	5,116
Other Objects	250	-	250	27	223
<b>Total Other Support Services -   Students - Regular</b>	<b>2,016,987</b>	<b>17,759</b>	<b>2,034,746</b>	<b>1,872,346</b>	<b>162,400</b>
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	1,205,592	138,288	1,343,880	1,343,880	-
Salaries of Secretarial & Clerical Assistants	303,940	-	303,940	303,940	-
Purchased Professional/ Educational Services	155,660	(58,195)	97,465	69,285	28,180
Travel	1,600	3,000	4,600	2,264	2,336
Miscellaneous Purchased Services	400	-	400	-	400
Supplies and Materials	27,850	-	27,850	26,785	1,065
<b>Total Other Support Services -   Students - Special - Services</b>	<b>1,695,042</b>	<b>83,093</b>	<b>1,778,135</b>	<b>1,746,154</b>	<b>31,981</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	930,391	75,877	1,006,268	1,006,268	-
Salaries of Other Professional Staff	1,188,307	15,783	1,204,090	1,175,709	28,381
Salaries of Secretarial & Clerical Assistants	61,389	22,826	84,215	84,215	-
Other Salaries	8,500	166,700	175,200	174,840	360
Salaries of Master Teachers	253,620	(80,312)	173,308	173,308	-
Purchased Professional/ Educational Services	75,000	3,325	78,325	75,758	2,567
Coach/Facilitators Salaries	326,176	(75,339)	250,837	190,168	60,669
Travel	11,000	(3,925)	7,075	6,711	364
Supplies and Materials	35,000	2,400	37,400	34,903	2,497
<b>Total Improvement of Instruction   Services/Other Support Services     Instructional Staff</b>	<b>2,889,383</b>	<b>127,335</b>	<b>3,016,718</b>	<b>2,921,880</b>	<b>94,838</b>
Educational Media Services/School Library:					
Salaries	750,051	(20,000)	730,051	686,346	43,705
Salaries of Technology Coordinators	197,550	(24,087)	173,463	173,463	-
Purchased Professional & Technical Services	170,100	(7,005)	163,095	161,155	1,940
Other Purchased Services	10,000	1,000	11,000	11,000	-
Supplies and Materials	59,850	13,750	73,600	58,471	15,129
Other Objects	3,000	-	3,000	-	3,000
<b>Total Educational Media Services/   School Library</b>	<b>1,190,551</b>	<b>(36,342)</b>	<b>1,154,209</b>	<b>1,090,435</b>	<b>63,774</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>Support Services General Administration:</b>					
Salaries	181,000	109	181,109	181,109	-
Salaries of Secretarial & Clerical Assistants	85,090	-	85,090	66,598	18,492
Salaries of State Fiscal Monitor	150,000	(56,880)	93,120	93,120	-
Legal Services	100,000	-	100,000	87,498	12,502
Audit Fees	85,000	-	85,000	76,415	8,585
Telephone/Communications	145,000	92,611	237,611	237,611	-
Travel	10,000	-	10,000	6,755	3,245
BOE Other Purchased Services	5,500	5,600	11,100	8,403	2,697
Other Purchased Services	233,573	(20,750)	212,823	182,820	30,003
General Supplies	5,000	5,000	10,000	8,163	1,837
BOE In-House Training/Meeting Supplies	8,500	(2,900)	5,600	4,300	1,300
Judgments Against School District	-	72,800	72,800	72,702	98
Miscellaneous Expenditures	18,000	10,750	28,750	28,135	615
BOE Membership Dues & Fees	30,000	(2,800)	27,200	26,663	537
<b>Total Support Services General Administration</b>	<b>1,106,663</b>	<b>103,540</b>	<b>1,210,203</b>	<b>1,100,292</b>	<b>109,911</b>
<b>Support Services School Administration:</b>					
Salaries of Principals & Assistant Principals	689,702	18,303	708,005	708,005	-
Salaries of Other Professional Staff	414,891	19,850	434,741	434,741	-
Salaries of Secretarial & Clerical Assistants	9,600	(2,085)	7,515	3,543	3,972
Supplies and Materials	92,000	8,020	100,020	77,427	22,593
Other Objects	18,000	(6,369)	11,631	8,815	2,816
<b>Total Support Services School Administration</b>	<b>1,224,193</b>	<b>37,719</b>	<b>1,261,912</b>	<b>1,232,531</b>	<b>29,381</b>
<b>Central Services:</b>					
Salaries	749,422	(32,896)	716,526	712,232	4,294
Other Salaries	65,355	-	65,355	65,355	-
Purchased Professional Services	9,500	(500)	9,000	8,308	692
Travel	6,500	-	6,500	3,782	2,718
Other Purchased Services	25,000	-	25,000	13,162	11,838
Supplies and Materials	16,000	-	16,000	12,098	3,902
Expenditures	9,000	-	9,000	2,197	6,803
<b>Total Central Services</b>	<b>880,777</b>	<b>(33,396)</b>	<b>847,381</b>	<b>817,134</b>	<b>30,247</b>
<b>Administrative Information Technology:</b>					
Purchased Technical Services	74,000	-	74,000	66,964	7,036
Supplies & Materials	23,300	-	23,300	21,415	1,885
<b>Total Administrative Information Technology</b>	<b>97,300</b>	<b>-</b>	<b>97,300</b>	<b>88,379</b>	<b>8,921</b>
<b>Allowable Maintenance for School Facilities:</b>					
Salaries	549,095	(19,010)	530,085	530,085	-
Cleaning, Repair & Maintenance Services	526,263	29,111	555,374	535,736	19,638
General Supplies	150,000	(23,864)	126,136	122,857	3,279
<b>Total Allowable Maintenance for School Facilities</b>	<b>1,225,358</b>	<b>(13,763)</b>	<b>1,211,595</b>	<b>1,188,678</b>	<b>22,917</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Operation & Maintenance of Plant:					
Salaries	1,761,751	58,654	1,820,405	1,811,851	8,554
Purchased Professional & Technical Services	7,000	(6,322)	678	678	-
Cleaning, Repair & Maintenance Services	70,000	(47,570)	22,430	21,477	953
Rental of Land & Buildings - Other Than Lease Purchase Agreements	225,000	27,022	252,022	252,022	-
Other Purchased Property Services	55,000	-	55,000	53,239	1,761
Sewer	50,000	-	50,000	25,593	24,407
Insurance	327,996	(1,903)	326,093	326,090	3
Miscellaneous Purchased Services	-	3,956	3,956	3,083	873
General Supplies	90,000	16,190	106,190	103,437	2,753
Energy (Natural Gas)	240,000	(11,837)	228,163	214,552	13,611
Energy (Electricity)	510,000	(19,772)	490,228	490,228	-
<b>Total Other Operation. &amp; Maintenance of Plant</b>	<b>3,336,747</b>	<b>18,418</b>	<b>3,355,165</b>	<b>3,302,250</b>	<b>52,915</b>
Care & Upkeep of Grounds:					
Cleaning, Repair & Maintenance	50,000	-	50,000	50,000	-
General Supplies	5,000	(2,093)	2,907	287	2,620
<b>Total Care &amp; Upkeep of Grounds</b>	<b>55,000</b>	<b>(2,093)</b>	<b>52,907</b>	<b>50,287</b>	<b>2,620</b>
Security:					
Salaries	1,165,832	133,233	1,299,065	1,288,520	10,545
Purchased Professional Services	299,000	(3,250)	295,750	295,746	4
Misc. Purchased Services	-	99	99	-	99
General Supplies	25,000	(15,207)	9,793	9,793	-
<b>Total Security</b>	<b>1,489,832</b>	<b>114,875</b>	<b>1,604,707</b>	<b>1,594,059</b>	<b>10,648</b>
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	43,447	-
Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	30,000	80,000	75,565	4,435
Contracted Services (Other Than Between Home & School) - Vendors	62,500	80,267	142,767	140,194	2,573
Contracted Services - Jointures	20,000	-	20,000	7,418	12,582
Contracted Services (Regular Students) - ESCS	315,000	(10,000)	305,000	297,483	7,517
Contracted Services (Special Education Students) - ESCS	1,600,000	(471,185)	1,128,815	1,077,655	51,160
<b>Total Student Transportation Services</b>	<b>2,090,947</b>	<b>(370,918)</b>	<b>1,720,029</b>	<b>1,641,762</b>	<b>78,267</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits Employee Benefits:					
Social Security	935,000	301,997	1,236,997	1,236,997	-
TPAF Contributions - ERIP	416,124	-	416,124	409,039	7,085
Other Retirement Contributions-Regular	1,160,932	-	1,160,932	1,066,568	94,364
Unemployment Compensation	200,000	(38,825)	161,175	150,000	11,175
Workmen's Compensation	859,583	9,000	868,583	862,749	5,834
Health Benefits	8,569,494	(1,025,496)	7,543,998	7,348,439	195,559
Tuition Reimbursements	50,000	-	50,000	30,188	19,812
Other Employee Benefits	150,000	86,592	236,592	236,589	3
<b>Total Unallocated Benefits - Employee Benefits</b>	<b>12,341,133</b>	<b>(666,732)</b>	<b>11,674,401</b>	<b>11,340,569</b>	<b>333,832</b>
Nonbudgeted:					
On-Behalf TPAF:					
Normal Pension Contributions	-	-	-	2,725,808	(2,725,808)
Post-Retirement Medical	-	-	-	2,271,217	(2,271,217)
Long-Term Disability Insurance	-	-	-	3,728	(3,728)
Reimbursed TPAF Social Security Contributions	-	-	-	1,772,014	(1,772,014)
<b>Total Undistributed Expenditures</b>	<b>37,765,332</b>	<b>(76,292)</b>	<b>37,689,040</b>	<b>43,176,027</b>	<b>(5,486,987)</b>
<b>Total Expenditures - Current Expense</b>	<b>61,089,020</b>	<b>213,444</b>	<b>61,302,464</b>	<b>65,407,104</b>	<b>(4,104,640)</b>
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Administrative Information Technology	132,400	-	132,400	44,044	88,356
<b>Total Equipment</b>	<b>132,400</b>	<b>-</b>	<b>132,400</b>	<b>44,044</b>	<b>88,356</b>
Facilities Acquisition & Construction Services:					
Architect Services	-	2,270	2,270	1,298	972
Construction Services	-	1,191,880	1,191,880	1,160,246	31,634
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>1,194,150</b>	<b>1,194,150</b>	<b>1,161,544</b>	<b>32,606</b>
<b>Total Capital Outlay</b>	<b>132,400</b>	<b>1,194,150</b>	<b>1,326,550</b>	<b>1,205,588</b>	<b>120,962</b>
Transfer of Funds to Charter Schools	4,853,310	-	4,853,310	4,515,189	338,121
<b>Total Expenditures</b>	<b>66,074,730</b>	<b>1,407,594</b>	<b>67,482,324</b>	<b>71,127,881</b>	<b>(3,645,557)</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	(3,236,250)	(1,407,594)	(4,643,844)	(18,040)	4,625,804

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Financing Sources/(Uses):					
Agency Fund:					
Transfer to Cover Deficit	(20,000)	-	(20,000)	(10,000)	10,000
Operating Transfer In - Contribution to Whole School Reform:					
General Fund	33,956,451	(1,374,328)	32,582,123	31,026,664	(1,555,459)
Special Revenue Fund	-	1,374,328	1,374,328	1,374,328	-
Operating Transfer Out - Contribution to Whole School Reform:					
General Fund	(32,724,877)	206,908	(32,517,969)	(31,026,664)	1,491,305
Special Revenue Fund	(573,648)	-	(573,648)	(573,648)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>637,926</b>	<b>206,908</b>	<b>844,834</b>	<b>790,680</b>	<b>(54,154)</b>
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(2,598,324)	(1,200,686)	(3,799,010)	772,640	4,571,650
Fund Balances, July 1	9,316,957	-	9,316,957	9,316,957	-
<b>Fund Balances, June 30</b>	<b>\$ 6,718,633</b>	<b>\$ (1,200,686)</b>	<b>\$ 5,517,947</b>	<b>\$ 10,089,597</b>	<b>\$ 4,571,650</b>

**RECAPITULATION OF BUDGET TRANSFERS**

Prior Year Reserve for Encumbrances	<u>\$ 1,200,686</u>
Total Budget Transfers	<u>\$ 1,200,686</u>

**RECAPITULATION OF FUND BALANCE**

Restricted Fund Balance:	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 2,532,497
Excess Surplus	3,225,695
Capital Reserve	612,242
Maintenance Reserve	507,650
Emergency Reserve	649,791
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	693,455
Year-End Encumbrances	17,860
Unassigned Fund Balance	<u>1,850,407</u>
Subtotal	10,089,597
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payment Not Recognized on GAAP Basis	<u>(5,521,679)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 4,567,918</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Revenues:</b>												
Local Sources:												
Local Tax Levy	-	-	\$ 6,768,451	-	-	\$ 6,768,451	-	-	\$ 6,768,451	-	-	\$ 6,768,451
Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-
Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Local Sources</b>	<b>6,768,451</b>	<b>-</b>	<b>6,768,451</b>	<b>-</b>	<b>-</b>	<b>6,768,451</b>	<b>-</b>	<b>-</b>	<b>6,768,451</b>	<b>-</b>	<b>-</b>	<b>6,768,451</b>
State Sources:												
Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-
Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	-	-	-	-	-	-
Equalization Aid	28,163,553	-	28,163,553	-	-	-	-	-	-	-	-	-
Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	-	-	-	-	-	-
Adjustment Aid	24,422,872	-	24,422,872	-	-	-	-	-	-	-	-	-
PARCC Readiness Aid	23,420	-	23,420	-	-	-	-	-	-	-	-	-
Per Pupil Growth Aid	23,420	-	23,420	-	-	-	-	-	-	-	-	-
Professional Learning Community Aid	22,850	-	22,850	-	-	-	-	-	-	-	-	-
Categorical Transportation Aid	380,652	-	380,652	-	-	-	-	-	-	-	-	-
Other State Aid - Realized DEPA Funds	500,000	-	500,000	-	-	-	-	-	-	-	-	-
Nonbudgeted:												
On-Behalf TPAF:												
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total State Sources</b>	<b>55,929,860</b>	<b>-</b>	<b>55,929,860</b>	<b>-</b>	<b>-</b>	<b>55,929,860</b>	<b>-</b>	<b>-</b>	<b>55,929,860</b>	<b>-</b>	<b>-</b>	<b>55,929,860</b>
Federal Sources:												
Medicaid Reimbursement	140,169	-	140,169	-	-	-	-	-	-	-	-	-
SEMI/ARRA Aid	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Federal Services</b>	<b>140,169</b>	<b>-</b>	<b>140,169</b>	<b>-</b>	<b>-</b>	<b>140,169</b>	<b>-</b>	<b>-</b>	<b>140,169</b>	<b>-</b>	<b>-</b>	<b>140,169</b>
<b>Total Revenues</b>	<b>62,838,480</b>	<b>-</b>	<b>62,838,480</b>	<b>-</b>	<b>-</b>	<b>62,838,480</b>	<b>-</b>	<b>-</b>	<b>62,838,480</b>	<b>-</b>	<b>-</b>	<b>62,838,480</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Expenditures:</b>												
<b>Current Expense:</b>												
<b>Instruction - Regular Programs:</b>												
<b>Salaries of Teachers:</b>												
Preschool/Kindergarten	-	583,527	583,527	-	39,022	39,022	-	622,549	622,549	-	586,977	586,977
Grades 1 - 5	315,000	4,620,401	4,935,401	-	259,904	259,904	315,000	4,880,305	5,195,305	206,917	4,785,726	4,992,643
Grades 6 - 8	140,000	2,511,165	2,651,165	-	(249,934)	(249,934)	140,000	2,261,231	2,401,231	106,745	2,206,427	2,313,172
Grades 9 - 12	135,000	2,263,000	2,398,000	-	74,972	74,972	135,000	2,337,972	2,472,972	80,224	2,274,542	2,354,766
<b>Regular Programs - Home Instruction:</b>												
Salaries of Teachers	50,000	-	50,000	26,501	-	26,501	76,501	-	76,501	76,501	-	76,501
Other Purchased Services	30,000	-	30,000	(25,000)	-	(25,000)	5,000	-	5,000	4,823	-	4,823
<b>Regular Programs - Undistributed Instruction:</b>												
Other Salaries for Instruction	-	469,587	469,587	-	(66,048)	(66,048)	-	403,539	403,539	-	403,534	403,534
Purchased Professional/												
Educational Services	1,100,000	-	1,100,000	378,622	-	378,622	1,478,622	-	1,478,622	1,464,222	-	1,464,222
Purchased Technical Services	20,000	-	20,000	(2,042)	-	(2,042)	17,958	-	17,958	16,500	-	16,500
Other Purchased Services	10,000	275,000	285,000	50,541	102,357	152,898	60,541	377,357	437,898	60,127	377,357	437,484
General Supplies	250,000	930,842	1,180,842	(94,800)	26,992	(67,808)	155,200	957,834	1,113,034	149,127	877,123	1,026,250
Textbooks	-	60,000	60,000	66,800	(22,000)	44,800	66,800	38,000	104,800	66,773	25,534	92,307
Other Objects	-	118,000	118,000	-	3,121	3,121	-	121,121	121,121	-	97,651	97,651
<b>Total Regular Programs - Instruction</b>	2,050,000	11,831,522	13,881,522	400,622	168,386	569,008	2,450,622	11,999,908	14,450,530	2,231,959	11,634,871	13,866,830
<b>Cognitive - Mild:</b>												
Salaries of Teachers	-	496,627	496,627	-	-	-	-	496,627	496,627	-	458,415	458,415
Other Salaries for Instruction	-	68,424	68,424	-	31,482	31,482	-	99,906	99,906	-	65,694	65,694
Other Purchased Services	-	7,000	7,000	-	-	-	-	7,000	7,000	-	521	521
<b>Total Cognitive - Mild</b>	-	572,051	572,051	-	31,482	31,482	-	603,533	603,533	-	524,630	524,630
<b>Learning and/or Language Disabilities:</b>												
Salaries of Teachers	-	1,103,088	1,103,088	-	(95,686)	(95,686)	-	1,007,402	1,007,402	-	970,785	970,785
Other Salaries for Instruction	-	329,748	329,748	-	(34,724)	(34,724)	-	295,024	295,024	-	266,890	266,890
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-
General Supplies	-	27,800	27,800	-	(8,800)	(8,800)	-	19,000	19,000	-	3,256	3,256
<b>Total Learning and/or Language Disabilities</b>	-	1,460,636	1,460,636	-	(139,210)	(139,210)	-	1,321,426	1,321,426	-	1,240,931	1,240,931
<b>Behavioral Disabilities:</b>												
Salaries of Teachers	-	455,230	455,230	-	63,760	63,760	-	518,990	518,990	-	443,556	443,556
Other Salaries for Instruction	-	252,939	252,939	-	67,564	67,564	-	320,503	320,503	-	318,296	318,296
General Supplies	-	10,000	10,000	-	(9,500)	(9,500)	-	500	500	-	-	-
<b>Total Behavioral Disabilities</b>	-	718,169	718,169	-	121,824	121,824	-	839,993	839,993	-	761,852	761,852

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Multiple Disabilities: General Supplies	-	3,000	3,000	-	-	-	-	3,000	3,000	-	-	-
Total Multiple Disabilities	-	3,000	3,000	-	-	-	-	3,000	3,000	-	-	-
Resource Room: Salaries of Teachers Other Salaries for Instruction	-	2,077,822 38,212	2,077,822 38,212	-	(83,349)	(83,349)	-	1,994,473 38,212	1,994,473 38,212	-	1,903,231 38,212	1,903,231 38,212
Total Resource Room	-	2,116,034	2,116,034	-	(83,349)	(83,349)	-	2,032,685	2,032,685	-	1,941,443	1,941,443
Preschool Disabilities - Full Time: Salaries of Teachers Other Salaries for Instruction	561,240 301,398	-	561,240 301,398	(92,191) (38,910)	-	(92,191) (38,910)	469,049 262,488	-	469,049 262,488	445,016 204,937	-	445,016 204,937
Total Preschool Handicapped - Full Time	862,638	-	862,638	(131,101)	-	(131,101)	731,537	-	731,537	649,953	-	649,953
Total Special Education	862,638	4,869,890	5,732,528	(131,101)	(69,253)	(200,354)	731,537	4,800,637	5,532,174	649,953	4,468,856	5,118,809
Basic Skills/Remedial: Salaries of Teachers Supplies	418,075	-	418,075	(48,309)	-	(48,309)	369,766	-	369,766	346,769	-	346,769
Total Basic Skills/Remedial	418,075	-	418,075	(48,309)	-	(48,309)	369,766	-	369,766	346,769	-	346,769
Bilingual Education: Salaries of Teachers Other Salaries for Instruction General Supplies	-	838,182 214,297 30,000	838,182 214,297 30,000	-	(95,655) 1,283 (12,612)	(95,655) 1,283 (12,612)	-	742,527 215,580 17,388	742,527 215,580 17,388	-	665,923 211,805 1,536	665,923 211,805 1,536
Total Bilingual Education	-	1,082,979	1,082,979	-	(106,984)	(106,984)	-	975,995	975,995	-	879,264	879,264
School Sponsored Curricular Activities: Salaries Purchased Services Supplies and Materials Other Objects	-	158,000 6,000 26,600 50,000	158,000 6,000 26,600 50,000	-	70,146 1,500 (6,780) 45,613	70,146 1,500 (6,780) 45,613	-	228,146 7,500 19,820 95,613	228,146 7,500 19,820 95,613	-	225,930 6,253 6,746 64,304	225,930 6,253 6,746 64,304
Total School Sponsored Curricular Activities	-	240,600	240,600	-	110,479	110,479	-	351,079	351,079	-	303,233	303,233



**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																	
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																															
School Sponsored Athletics - Instruction:													Salaries	-	494,355	494,355	-	68,926	68,926	-	563,281	563,281	-	562,909	562,909	Other Salaries for Instruction	-	61,389	61,389	-	-	-	-	61,389	61,389	-	61,389	61,389	Purchased Services	-	66,000	66,000	-	20,470	20,470	-	86,470	86,470	-	76,872	76,872	Supplies and Materials	-	80,000	80,000	-	(24,696)	(24,696)	-	55,304	55,304	-	51,341	51,341	Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>
Salaries	-	494,355	494,355	-	68,926	68,926	-	563,281	563,281	-	562,909	562,909	Other Salaries for Instruction	-	61,389	61,389	-	-	-	-	61,389	61,389	-	61,389	61,389	Purchased Services	-	66,000	66,000	-	20,470	20,470	-	86,470	86,470	-	76,872	76,872	Supplies and Materials	-	80,000	80,000	-	(24,696)	(24,696)	-	55,304	55,304	-	51,341	51,341	Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>													
Other Salaries for Instruction	-	61,389	61,389	-	-	-	-	61,389	61,389	-	61,389	61,389	Purchased Services	-	66,000	66,000	-	20,470	20,470	-	86,470	86,470	-	76,872	76,872	Supplies and Materials	-	80,000	80,000	-	(24,696)	(24,696)	-	55,304	55,304	-	51,341	51,341	Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																										
Purchased Services	-	66,000	66,000	-	20,470	20,470	-	86,470	86,470	-	76,872	76,872	Supplies and Materials	-	80,000	80,000	-	(24,696)	(24,696)	-	55,304	55,304	-	51,341	51,341	Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																							
Supplies and Materials	-	80,000	80,000	-	(24,696)	(24,696)	-	55,304	55,304	-	51,341	51,341	Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																				
Equipment	-	5,000	5,000	-	(5,000)	(5,000)	-	-	-	-	-	-	Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																	
Other Objects	-	2,000	2,000	-	3,126	3,126	-	5,126	5,126	-	5,126	5,126	<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																														
<b>Total School Sponsored Athletics - Instruction</b>	-	<b>708,744</b>	<b>708,744</b>	-	<b>62,826</b>	<b>62,826</b>	-	<b>771,570</b>	<b>771,570</b>	-	<b>757,637</b>	<b>757,637</b>	Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																											
Before/After School Activities:													Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																								
Salaries	-	110,000	110,000	-	(25,632)	(25,632)	-	84,368	84,368	-	77,641	77,641	<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																					
<b>Total Before/After School Activities</b>	-	<b>110,000</b>	<b>110,000</b>	-	<b>(25,632)</b>	<b>(25,632)</b>	-	<b>84,368</b>	<b>84,368</b>	-	<b>77,641</b>	<b>77,641</b>	Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																		
Summer Schools:													Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																															
Salaries of Teachers	200,000	30,000	230,000	99,437	35,000	134,437	299,437	65,000	364,437	299,437	64,345	363,782	Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																												
Other Purchased Services	5,000	30,000	35,000	(5,000)	(30,000)	(35,000)	-	-	-	-	-	-	Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																									
Supplies & Materials	7,500	3,000	10,500	(6,328)	(1,000)	(7,328)	1,172	2,000	3,172	1,164	-	1,164	Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																						
Support Salaries	45,000	4,000	49,000	(35,310)	(4,000)	(39,310)	9,690	-	9,690	9,690	-	9,690	<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																			
<b>Total Summer Schools</b>	<b>257,500</b>	<b>67,000</b>	<b>324,500</b>	<b>52,799</b>	<b>-</b>	<b>52,799</b>	<b>310,299</b>	<b>67,000</b>	<b>377,299</b>	<b>310,291</b>	<b>64,345</b>	<b>374,636</b>	Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																
Alternative Education Program:													Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																													
Salaries of Teachers	-	325,690	325,690	-	(123,110)	(123,110)	-	202,580	202,580	-	201,380	201,380	<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																										
<b>Total Alternative Education Program</b>	-	<b>325,690</b>	<b>325,690</b>	-	<b>(123,110)</b>	<b>(123,110)</b>	-	<b>202,580</b>	<b>202,580</b>	-	<b>201,380</b>	<b>201,380</b>	Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																							
Other At-Risk Programs:													Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																				
Salaries of Teacher Tutors	-	184,800	184,800	-	(13,002)	(13,002)	-	171,798	171,798	-	-	-	Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																	
Salaries of Reading Specialists	-	304,250	304,250	-	12,015	12,015	-	316,265	316,265	-	295,700	295,700	<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																														
<b>Total Other At-Risk Programs</b>	-	<b>489,050</b>	<b>489,050</b>	-	<b>(987)</b>	<b>(987)</b>	-	<b>488,063</b>	<b>488,063</b>	-	<b>295,700</b>	<b>295,700</b>	Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																																											
Community Services Programs/Operations													Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																																																								
Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	9,178	-	9,178	<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																																																																					
<b>Total Community Services Programs/Operations</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,178</b>	<b>-</b>	<b>9,178</b>	<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																																																																																		
<b>Total - Instruction</b>	<b>3,180,138</b>	<b>20,143,550</b>	<b>23,323,688</b>	<b>322,320</b>	<b>(32,584)</b>	<b>289,736</b>	<b>3,502,458</b>	<b>20,110,966</b>	<b>23,613,424</b>	<b>3,201,381</b>	<b>19,029,696</b>	<b>22,231,077</b>																																																																																																																																																																																																																																																																																																																																																															

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																				
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																		
Undistributed Expenditures:													Instruction:													Tuition to Other LEA's - State Regular	12,485	-	12,485	10,238	-	10,238	22,723	-	22,723	22,723	-	22,723	Tuition to Other LEA's - State Special	618,744	-	618,744	129,069	-	129,069	747,813	-	747,813	747,180	-	747,180	Tuition to County Vocational School District - Regular	41,668	-	41,668	10,942	-	10,942	52,610	-	52,610	33,984	-	33,984	Tuition to County Vocational School District - Special	135,150	-	135,150	(24,550)	-	(24,550)	110,600	-	110,600	104,346	-	104,346	Tuition to CSSD & Regional Day School	175,440	-	175,440	(175,440)	-	(175,440)	-	-	-	-	-	-	Tuition to Private Schools for the Handicapped Within State	2,675,618	-	2,675,618	484,887	-	484,887	3,160,505	-	3,160,505	3,134,510	-	3,134,510	Tuition to Private Schools for the Handicapped - Other LEA Outside State	71,304	-	71,304	1,331	-	1,331	72,635	-	72,635	72,635	-	72,635	Tuition - State Facilities	93,062	-	93,062	35,205	-	35,205	128,267	-	128,267	93,062	-	93,062	Total Undistributed Expenditures - Instruction	3,823,471	-	3,823,471	471,682	-	471,682	4,295,153	-	4,295,153	4,208,440	-	4,208,440	Attendance & Social Work Services:													Salaries	116,812	168,920	285,732	(24,000)	(45,475)	(69,475)	92,812	123,445	216,257	88,176	90,950	179,126	Salaries of Drop-Out Prevention Officers	-	141,731	141,731	-	685	685	-	142,416	142,416	-	142,415	142,415	Salaries for Parent Involvement	-	89,176	89,176	-	(876)	(876)	-	88,300	88,300	-	87,058	87,058	Purchased Professional & Technical Services	-	-	-	15,000	-	15,000	-	-	15,000	7,480	-	7,480	Other Purchased Services	30,000	-	30,000	(16,916)	-	(16,916)	13,084	-	13,084	13,084	-	13,084	Supplies and Materials	25,000	-	25,000	(10,220)	-	(10,220)	14,780	-	14,780	8,851	-	8,851	Other Objects	500	-	500	-	-	-	500	-	500	-	-	-	Total Attendance & Social Work Services	172,312	399,827	572,139	(36,136)	(45,666)	(81,802)	136,176	354,161	490,337	117,591	320,423	438,014	Health Services:													Salaries	13,999	419,070	433,069	-	-	-	13,999	419,070	433,069	13,999	325,220	339,219	Purchased Professional & Technical Services	78,000	-	78,000	90,042	-	90,042	168,042	-	168,042	165,113	-	165,113	Other Purchased Services	6,000	-	6,000	(5,975)	-	(5,975)	25	-	25	25	-	25	Supplies and Materials	1,500	13,350	14,850	12,800	2,645	15,445	14,300	15,995	30,295	13,258	12,122	25,380	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Health Services	99,499	432,420	531,919	96,867	2,645	99,512	196,366	435,065	631,431	192,395	337,342	529,737
Instruction:													Tuition to Other LEA's - State Regular	12,485	-	12,485	10,238	-	10,238	22,723	-	22,723	22,723	-	22,723	Tuition to Other LEA's - State Special	618,744	-	618,744	129,069	-	129,069	747,813	-	747,813	747,180	-	747,180	Tuition to County Vocational School District - Regular	41,668	-	41,668	10,942	-	10,942	52,610	-	52,610	33,984	-	33,984	Tuition to County Vocational School District - Special	135,150	-	135,150	(24,550)	-	(24,550)	110,600	-	110,600	104,346	-	104,346	Tuition to CSSD & Regional Day School	175,440	-	175,440	(175,440)	-	(175,440)	-	-	-	-	-	-	Tuition to Private Schools for the Handicapped Within State	2,675,618	-	2,675,618	484,887	-	484,887	3,160,505	-	3,160,505	3,134,510	-	3,134,510	Tuition to Private Schools for the Handicapped - Other LEA Outside State	71,304	-	71,304	1,331	-	1,331	72,635	-	72,635	72,635	-	72,635	Tuition - State Facilities	93,062	-	93,062	35,205	-	35,205	128,267	-	128,267	93,062	-	93,062	Total Undistributed Expenditures - Instruction	3,823,471	-	3,823,471	471,682	-	471,682	4,295,153	-	4,295,153	4,208,440	-	4,208,440	Attendance & Social Work Services:													Salaries	116,812	168,920	285,732	(24,000)	(45,475)	(69,475)	92,812	123,445	216,257	88,176	90,950	179,126	Salaries of Drop-Out Prevention Officers	-	141,731	141,731	-	685	685	-	142,416	142,416	-	142,415	142,415	Salaries for Parent Involvement	-	89,176	89,176	-	(876)	(876)	-	88,300	88,300	-	87,058	87,058	Purchased Professional & Technical Services	-	-	-	15,000	-	15,000	-	-	15,000	7,480	-	7,480	Other Purchased Services	30,000	-	30,000	(16,916)	-	(16,916)	13,084	-	13,084	13,084	-	13,084	Supplies and Materials	25,000	-	25,000	(10,220)	-	(10,220)	14,780	-	14,780	8,851	-	8,851	Other Objects	500	-	500	-	-	-	500	-	500	-	-	-	Total Attendance & Social Work Services	172,312	399,827	572,139	(36,136)	(45,666)	(81,802)	136,176	354,161	490,337	117,591	320,423	438,014	Health Services:													Salaries	13,999	419,070	433,069	-	-	-	13,999	419,070	433,069	13,999	325,220	339,219	Purchased Professional & Technical Services	78,000	-	78,000	90,042	-	90,042	168,042	-	168,042	165,113	-	165,113	Other Purchased Services	6,000	-	6,000	(5,975)	-	(5,975)	25	-	25	25	-	25	Supplies and Materials	1,500	13,350	14,850	12,800	2,645	15,445	14,300	15,995	30,295	13,258	12,122	25,380	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Health Services	99,499	432,420	531,919	96,867	2,645	99,512	196,366	435,065	631,431	192,395	337,342	529,737													
Tuition to Other LEA's - State Regular	12,485	-	12,485	10,238	-	10,238	22,723	-	22,723	22,723	-	22,723																																																																																																																																																																																																																																																																																																																																																		
Tuition to Other LEA's - State Special	618,744	-	618,744	129,069	-	129,069	747,813	-	747,813	747,180	-	747,180																																																																																																																																																																																																																																																																																																																																																		
Tuition to County Vocational School District - Regular	41,668	-	41,668	10,942	-	10,942	52,610	-	52,610	33,984	-	33,984																																																																																																																																																																																																																																																																																																																																																		
Tuition to County Vocational School District - Special	135,150	-	135,150	(24,550)	-	(24,550)	110,600	-	110,600	104,346	-	104,346																																																																																																																																																																																																																																																																																																																																																		
Tuition to CSSD & Regional Day School	175,440	-	175,440	(175,440)	-	(175,440)	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																		
Tuition to Private Schools for the Handicapped Within State	2,675,618	-	2,675,618	484,887	-	484,887	3,160,505	-	3,160,505	3,134,510	-	3,134,510																																																																																																																																																																																																																																																																																																																																																		
Tuition to Private Schools for the Handicapped - Other LEA Outside State	71,304	-	71,304	1,331	-	1,331	72,635	-	72,635	72,635	-	72,635																																																																																																																																																																																																																																																																																																																																																		
Tuition - State Facilities	93,062	-	93,062	35,205	-	35,205	128,267	-	128,267	93,062	-	93,062																																																																																																																																																																																																																																																																																																																																																		
Total Undistributed Expenditures - Instruction	3,823,471	-	3,823,471	471,682	-	471,682	4,295,153	-	4,295,153	4,208,440	-	4,208,440																																																																																																																																																																																																																																																																																																																																																		
Attendance & Social Work Services:																																																																																																																																																																																																																																																																																																																																																														
Salaries	116,812	168,920	285,732	(24,000)	(45,475)	(69,475)	92,812	123,445	216,257	88,176	90,950	179,126																																																																																																																																																																																																																																																																																																																																																		
Salaries of Drop-Out Prevention Officers	-	141,731	141,731	-	685	685	-	142,416	142,416	-	142,415	142,415																																																																																																																																																																																																																																																																																																																																																		
Salaries for Parent Involvement	-	89,176	89,176	-	(876)	(876)	-	88,300	88,300	-	87,058	87,058																																																																																																																																																																																																																																																																																																																																																		
Purchased Professional & Technical Services	-	-	-	15,000	-	15,000	-	-	15,000	7,480	-	7,480																																																																																																																																																																																																																																																																																																																																																		
Other Purchased Services	30,000	-	30,000	(16,916)	-	(16,916)	13,084	-	13,084	13,084	-	13,084																																																																																																																																																																																																																																																																																																																																																		
Supplies and Materials	25,000	-	25,000	(10,220)	-	(10,220)	14,780	-	14,780	8,851	-	8,851																																																																																																																																																																																																																																																																																																																																																		
Other Objects	500	-	500	-	-	-	500	-	500	-	-	-																																																																																																																																																																																																																																																																																																																																																		
Total Attendance & Social Work Services	172,312	399,827	572,139	(36,136)	(45,666)	(81,802)	136,176	354,161	490,337	117,591	320,423	438,014																																																																																																																																																																																																																																																																																																																																																		
Health Services:																																																																																																																																																																																																																																																																																																																																																														
Salaries	13,999	419,070	433,069	-	-	-	13,999	419,070	433,069	13,999	325,220	339,219																																																																																																																																																																																																																																																																																																																																																		
Purchased Professional & Technical Services	78,000	-	78,000	90,042	-	90,042	168,042	-	168,042	165,113	-	165,113																																																																																																																																																																																																																																																																																																																																																		
Other Purchased Services	6,000	-	6,000	(5,975)	-	(5,975)	25	-	25	25	-	25																																																																																																																																																																																																																																																																																																																																																		
Supplies and Materials	1,500	13,350	14,850	12,800	2,645	15,445	14,300	15,995	30,295	13,258	12,122	25,380																																																																																																																																																																																																																																																																																																																																																		
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																		
Total Health Services	99,499	432,420	531,919	96,867	2,645	99,512	196,366	435,065	631,431	192,395	337,342	529,737																																																																																																																																																																																																																																																																																																																																																		

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																	
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15																																																																																																																																																																																																																																																																																																																																																															
Other Support Services - Students - Related Services:													Other Salaries for Instruction	422,855	422,855	-	(53,468)	(53,468)	-	369,387	369,387	-	368,522	368,522	-	Purchased Professional/Educational Services	441,902	441,902	-	142,688	142,688	-	584,590	584,590	-	574,455	574,455	-	Supplies and Materials	2,500	2,500	-	-	-	-	2,500	2,500	-	1,665	1,665	-	<b>Total Other Support Services - Students - Related - Services</b>	<b>867,257</b>	<b>867,257</b>	<b>-</b>	<b>89,220</b>	<b>89,220</b>	<b>-</b>	<b>956,477</b>	<b>956,477</b>	<b>-</b>	<b>944,642</b>	<b>944,642</b>	<b>-</b>	Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>
Other Salaries for Instruction	422,855	422,855	-	(53,468)	(53,468)	-	369,387	369,387	-	368,522	368,522	-	Purchased Professional/Educational Services	441,902	441,902	-	142,688	142,688	-	584,590	584,590	-	574,455	574,455	-	Supplies and Materials	2,500	2,500	-	-	-	-	2,500	2,500	-	1,665	1,665	-	<b>Total Other Support Services - Students - Related - Services</b>	<b>867,257</b>	<b>867,257</b>	<b>-</b>	<b>89,220</b>	<b>89,220</b>	<b>-</b>	<b>956,477</b>	<b>956,477</b>	<b>-</b>	<b>944,642</b>	<b>944,642</b>	<b>-</b>	Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>													
Purchased Professional/Educational Services	441,902	441,902	-	142,688	142,688	-	584,590	584,590	-	574,455	574,455	-	Supplies and Materials	2,500	2,500	-	-	-	-	2,500	2,500	-	1,665	1,665	-	<b>Total Other Support Services - Students - Related - Services</b>	<b>867,257</b>	<b>867,257</b>	<b>-</b>	<b>89,220</b>	<b>89,220</b>	<b>-</b>	<b>956,477</b>	<b>956,477</b>	<b>-</b>	<b>944,642</b>	<b>944,642</b>	<b>-</b>	Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																										
Supplies and Materials	2,500	2,500	-	-	-	-	2,500	2,500	-	1,665	1,665	-	<b>Total Other Support Services - Students - Related - Services</b>	<b>867,257</b>	<b>867,257</b>	<b>-</b>	<b>89,220</b>	<b>89,220</b>	<b>-</b>	<b>956,477</b>	<b>956,477</b>	<b>-</b>	<b>944,642</b>	<b>944,642</b>	<b>-</b>	Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																							
<b>Total Other Support Services - Students - Related - Services</b>	<b>867,257</b>	<b>867,257</b>	<b>-</b>	<b>89,220</b>	<b>89,220</b>	<b>-</b>	<b>956,477</b>	<b>956,477</b>	<b>-</b>	<b>944,642</b>	<b>944,642</b>	<b>-</b>	Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																				
Other Support Services - Students - Extra Services:													Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																	
Salaries	330,633	330,633	-	(34,399)	(34,399)	-	296,234	296,234	-	295,671	295,671	-	<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																														
<b>Total Other Support Services - Students - Extra Services</b>	<b>330,633</b>	<b>330,633</b>	<b>-</b>	<b>(34,399)</b>	<b>(34,399)</b>	<b>-</b>	<b>296,234</b>	<b>296,234</b>	<b>-</b>	<b>295,671</b>	<b>295,671</b>	<b>-</b>	Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																											
Other Support Services - Students - Regular:													Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																								
Salaries of Other Professional Staff	28,000	1,068,588	1,096,588	3,399	74,063	70,664	31,399	1,170,651	1,139,252	31,397	1,052,645	1,021,248	Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																					
Salaries of Secretarial & Clerical Assistants	-	432,723	432,723	-	(28,315)	(28,315)	-	404,408	404,408	-	378,940	378,940	Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																		
Other Salaries	340,926	340,926	340,926	(20,149)	(20,149)	-	320,777	320,777	-	320,777	320,777	-	Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																															
Other Purchased Services	85,000	130,000	130,000	(8,800)	(7,800)	1,000	76,200	122,200	46,000	75,623	108,725	33,102	Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																												
Travel	500	500	500	-	-	-	500	500	-	388	388	-	Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																									
Supplies and Materials	4,000	16,000	16,000	-	(40)	(40)	4,000	15,960	11,960	2,171	8,673	10,844	Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																						
Other Objects	-	250	250	-	-	-	-	250	250	-	27	27	<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																			
<b>Total Other Support Services - Students - Regular</b>	<b>458,426</b>	<b>2,016,987</b>	<b>2,016,987</b>	<b>(25,550)</b>	<b>17,759</b>	<b>43,309</b>	<b>432,876</b>	<b>2,034,746</b>	<b>1,601,870</b>	<b>430,356</b>	<b>1,872,346</b>	<b>1,441,990</b>	Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																
Other Support Services - Students - Special Services:													Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																													
Salaries of Other Professional Staff	1,205,592	1,205,592	-	138,288	138,288	-	1,343,880	1,343,880	-	1,343,880	1,343,880	-	Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																										
Salaries of Secretarial & Clerical Assistants	303,940	303,940	-	-	-	-	303,940	303,940	-	303,940	303,940	-	Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																							
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																				
Purchased Professional/Educational Services	155,660	155,660	-	(58,195)	(58,195)	-	97,465	97,465	-	69,285	69,285	-	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																	
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																														
Travel	1,600	1,600	1,600	3,000	3,000	-	4,600	4,600	-	2,264	2,264	-	Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																																											
Other Purchased Services	400	400	400	-	-	-	400	400	-	400	400	-	Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																								
Supplies and Materials	27,850	27,850	-	-	-	-	27,850	27,850	-	26,785	26,785	-	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																					
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																		
<b>Total Other Support Services - Students - Special - Services</b>	<b>1,695,042</b>	<b>1,695,042</b>	<b>-</b>	<b>83,093</b>	<b>83,093</b>	<b>-</b>	<b>1,778,135</b>	<b>1,778,135</b>	<b>-</b>	<b>1,746,154</b>	<b>1,746,154</b>	<b>-</b>																																																																																																																																																																																																																																																																																																																																																															

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																												
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																										
Support Services - Instruction Staff:													Salaries of Supervisors of Instruction Staff	930,391	-	930,391	75,877	-	75,877	1,006,268	-	1,006,268	1,006,268	-	1,006,268	Salaries of Other Professional Staff	-	1,188,307	1,188,307	-	15,783	15,783	-	1,204,090	1,204,090	-	1,175,709	1,175,709	Salaries of Secretarial & Clerical Assistants	61,389	-	61,389	22,826	-	22,826	84,215	-	84,215	84,215	-	84,215	Other Salaries	8,500	-	8,500	166,700	-	166,700	175,200	-	175,200	174,840	-	174,840	Salaries of Master Teachers	253,620	-	253,620	(80,312)	-	(80,312)	173,308	-	173,308	173,308	-	173,308	Purchased Professional/Educational Services	75,000	-	75,000	3,325	-	3,325	78,325	-	78,325	75,758	-	75,758	Coach/Facilitator Salary	-	326,176	326,176	-	(75,339)	(75,339)	-	250,837	250,837	-	190,168	190,168	Travel	11,000	-	11,000	(3,925)	-	(3,925)	7,075	-	7,075	6,711	-	6,711	Supplies and Materials	35,000	-	35,000	2,400	-	2,400	37,400	-	37,400	34,903	-	34,903	<b>Total Improvement of Instruction Services/Other Support Services Instructional Staff</b>	<b>1,374,900</b>	<b>1,514,483</b>	<b>2,889,383</b>	<b>186,891</b>	<b>(59,556)</b>	<b>127,335</b>	<b>1,561,791</b>	<b>1,454,927</b>	<b>3,016,718</b>	<b>1,556,003</b>	<b>1,365,877</b>	<b>2,921,880</b>	Educational Media Services/School Library:													Salaries	386,636	363,415	750,051	-	(20,000)	(20,000)	386,636	343,415	730,051	386,636	299,710	686,346	Salaries for Technology Coordinators	35,000	162,550	197,550	(24,087)	-	(24,087)	10,913	162,550	173,463	10,913	162,550	173,463	Purchased Professional & Technical Services	170,100	-	170,100	(7,005)	-	(7,005)	163,095	-	163,095	161,155	-	161,155	Other Purchased Services	10,000	-	10,000	1,000	-	1,000	11,000	-	11,000	11,000	-	11,000	Supplies and Materials	7,500	52,350	59,850	1,756	11,994	13,750	9,256	64,344	73,600	1,449	57,022	58,471	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	-	-	-	<b>Total Educational Media Services/School Library</b>	<b>612,236</b>	<b>578,315</b>	<b>1,190,551</b>	<b>(28,336)</b>	<b>(8,006)</b>	<b>(36,342)</b>	<b>583,900</b>	<b>570,309</b>	<b>1,154,209</b>	<b>571,153</b>	<b>519,282</b>	<b>1,090,435</b>
Salaries of Supervisors of Instruction Staff	930,391	-	930,391	75,877	-	75,877	1,006,268	-	1,006,268	1,006,268	-	1,006,268																																																																																																																																																																																																																																										
Salaries of Other Professional Staff	-	1,188,307	1,188,307	-	15,783	15,783	-	1,204,090	1,204,090	-	1,175,709	1,175,709																																																																																																																																																																																																																																										
Salaries of Secretarial & Clerical Assistants	61,389	-	61,389	22,826	-	22,826	84,215	-	84,215	84,215	-	84,215																																																																																																																																																																																																																																										
Other Salaries	8,500	-	8,500	166,700	-	166,700	175,200	-	175,200	174,840	-	174,840																																																																																																																																																																																																																																										
Salaries of Master Teachers	253,620	-	253,620	(80,312)	-	(80,312)	173,308	-	173,308	173,308	-	173,308																																																																																																																																																																																																																																										
Purchased Professional/Educational Services	75,000	-	75,000	3,325	-	3,325	78,325	-	78,325	75,758	-	75,758																																																																																																																																																																																																																																										
Coach/Facilitator Salary	-	326,176	326,176	-	(75,339)	(75,339)	-	250,837	250,837	-	190,168	190,168																																																																																																																																																																																																																																										
Travel	11,000	-	11,000	(3,925)	-	(3,925)	7,075	-	7,075	6,711	-	6,711																																																																																																																																																																																																																																										
Supplies and Materials	35,000	-	35,000	2,400	-	2,400	37,400	-	37,400	34,903	-	34,903																																																																																																																																																																																																																																										
<b>Total Improvement of Instruction Services/Other Support Services Instructional Staff</b>	<b>1,374,900</b>	<b>1,514,483</b>	<b>2,889,383</b>	<b>186,891</b>	<b>(59,556)</b>	<b>127,335</b>	<b>1,561,791</b>	<b>1,454,927</b>	<b>3,016,718</b>	<b>1,556,003</b>	<b>1,365,877</b>	<b>2,921,880</b>																																																																																																																																																																																																																																										
Educational Media Services/School Library:																																																																																																																																																																																																																																																						
Salaries	386,636	363,415	750,051	-	(20,000)	(20,000)	386,636	343,415	730,051	386,636	299,710	686,346																																																																																																																																																																																																																																										
Salaries for Technology Coordinators	35,000	162,550	197,550	(24,087)	-	(24,087)	10,913	162,550	173,463	10,913	162,550	173,463																																																																																																																																																																																																																																										
Purchased Professional & Technical Services	170,100	-	170,100	(7,005)	-	(7,005)	163,095	-	163,095	161,155	-	161,155																																																																																																																																																																																																																																										
Other Purchased Services	10,000	-	10,000	1,000	-	1,000	11,000	-	11,000	11,000	-	11,000																																																																																																																																																																																																																																										
Supplies and Materials	7,500	52,350	59,850	1,756	11,994	13,750	9,256	64,344	73,600	1,449	57,022	58,471																																																																																																																																																																																																																																										
Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	-	-	-																																																																																																																																																																																																																																										
<b>Total Educational Media Services/School Library</b>	<b>612,236</b>	<b>578,315</b>	<b>1,190,551</b>	<b>(28,336)</b>	<b>(8,006)</b>	<b>(36,342)</b>	<b>583,900</b>	<b>570,309</b>	<b>1,154,209</b>	<b>571,153</b>	<b>519,282</b>	<b>1,090,435</b>																																																																																																																																																																																																																																										

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Support Services General Administration:													Salaries	181,000	-	181,000	109	-	109	181,109	-	181,109	181,109	-	181,109	Salaries of Secretarial & Clerical Assistants	85,090	-	85,090	-	-	-	85,090	-	85,090	66,598	-	66,598	Salaries of State Fiscal Monitor	150,000	-	150,000	(56,880)	-	(56,880)	93,120	-	93,120	93,120	-	93,120	Legal Services	100,000	-	100,000	-	-	-	100,000	-	100,000	87,498	-	87,498	Audit Fees	85,000	-	85,000	-	-	-	85,000	-	85,000	76,415	-	76,415	Architectural/Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Professional Services	50,000	-	50,000	-	-	-	50,000	-	50,000	20,000	-	20,000	Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Telephone/Communications	145,000	-	145,000	92,611	-	92,611	237,611	-	237,611	237,611	-	237,611	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	6,755	-	6,755	BOE Other Purchased Services	5,500	-	5,500	5,600	-	5,600	11,100	-	11,100	8,403	-	8,403	Other Purchased Services	233,573	-	233,573	(20,750)	-	(20,750)	212,823	-	212,823	182,820	-	182,820	General Supplies	5,000	-	5,000	5,000	-	5,000	10,000	-	10,000	8,163	-	8,163	BOE In-House Training/Meeting Supplies	8,500	-	8,500	(2,900)	-	(2,900)	5,600	-	5,600	4,300	-	4,300	Judgements Against School District	-	-	-	72,800	-	72,800	72,800	-	72,800	72,702	-	72,702	Miscellaneous Expenditures	18,000	-	18,000	10,750	-	10,750	28,750	-	28,750	28,135	-	28,135	BOE Membership Dues & Fees	30,000	-	30,000	(2,800)	-	(2,800)	27,200	-	27,200	26,663	-	26,663	<b>Total Support Services General Administration</b>	<b>1,106,663</b>	<b>-</b>	<b>1,106,663</b>	<b>103,540</b>	<b>-</b>	<b>103,540</b>	<b>1,210,203</b>	<b>-</b>	<b>1,210,203</b>	<b>1,100,292</b>	<b>-</b>	<b>1,100,292</b>	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	689,702	689,702	-	18,303	18,303	-	18,303	18,303	-	708,005	708,005	Salaries of Other Professional Staff	-	414,891	414,891	-	19,850	19,850	-	19,850	19,850	-	434,741	434,741	Salaries of Secretarial & Clerical Assistants	9,600	-	9,600	(2,085)	-	(2,085)	7,515	-	7,515	3,543	-	3,543	Supplies and Materials	-	92,000	92,000	8,020	-	8,020	-	100,020	100,020	-	77,427	77,427	Other Objects	-	18,000	18,000	-	(6,369)	(6,369)	-	11,631	11,631	-	8,815	8,815	<b>Total Support Services School Administration</b>	<b>9,600</b>	<b>1,214,593</b>	<b>1,224,193</b>	<b>(2,085)</b>	<b>39,804</b>	<b>37,719</b>	<b>7,515</b>	<b>1,254,397</b>	<b>1,261,912</b>	<b>3,543</b>	<b>1,228,988</b>	<b>1,232,531</b>	Central Services:													Salaries	749,422	-	749,422	(32,896)	-	(32,896)	716,526	-	716,526	712,232	-	712,232	Other Salaries	65,355	-	65,355	-	-	-	65,355	-	65,355	65,355	-	65,355	Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	Purchased Technical Services	9,500	-	9,500	(500)	-	(500)	9,000	-	9,000	8,308	-	8,308	Travel	6,500	-	6,500	-	-	-	6,500	-	6,500	3,782	-	3,782	Other Purchased Services	25,000	-	25,000	-	-	-	25,000	-	25,000	13,162	-	13,162	Supplies and Materials	16,000	-	16,000	-	-	-	16,000	-	16,000	12,098	-	12,098	Miscellaneous Expenditures	9,000	-	9,000	-	-	-	9,000	-	9,000	2,197	-	2,197	<b>Total Central Services</b>	<b>880,777</b>	<b>-</b>	<b>880,777</b>	<b>(33,396)</b>	<b>-</b>	<b>(33,396)</b>	<b>847,381</b>	<b>-</b>	<b>847,381</b>	<b>817,134</b>	<b>-</b>	<b>817,134</b>
Salaries	181,000	-	181,000	109	-	109	181,109	-	181,109	181,109	-	181,109																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Salaries of Secretarial & Clerical Assistants	85,090	-	85,090	-	-	-	85,090	-	85,090	66,598	-	66,598																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Salaries of State Fiscal Monitor	150,000	-	150,000	(56,880)	-	(56,880)	93,120	-	93,120	93,120	-	93,120																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Legal Services	100,000	-	100,000	-	-	-	100,000	-	100,000	87,498	-	87,498																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Audit Fees	85,000	-	85,000	-	-	-	85,000	-	85,000	76,415	-	76,415																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Architectural/Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Purchased Professional Services	50,000	-	50,000	-	-	-	50,000	-	50,000	20,000	-	20,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Purchased Technical Services	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Rentals	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Telephone/Communications	145,000	-	145,000	92,611	-	92,611	237,611	-	237,611	237,611	-	237,611																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	6,755	-	6,755																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
BOE Other Purchased Services	5,500	-	5,500	5,600	-	5,600	11,100	-	11,100	8,403	-	8,403																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Purchased Services	233,573	-	233,573	(20,750)	-	(20,750)	212,823	-	212,823	182,820	-	182,820																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
General Supplies	5,000	-	5,000	5,000	-	5,000	10,000	-	10,000	8,163	-	8,163																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
BOE In-House Training/Meeting Supplies	8,500	-	8,500	(2,900)	-	(2,900)	5,600	-	5,600	4,300	-	4,300																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Judgements Against School District	-	-	-	72,800	-	72,800	72,800	-	72,800	72,702	-	72,702																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Miscellaneous Expenditures	18,000	-	18,000	10,750	-	10,750	28,750	-	28,750	28,135	-	28,135																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
BOE Membership Dues & Fees	30,000	-	30,000	(2,800)	-	(2,800)	27,200	-	27,200	26,663	-	26,663																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>Total Support Services General Administration</b>	<b>1,106,663</b>	<b>-</b>	<b>1,106,663</b>	<b>103,540</b>	<b>-</b>	<b>103,540</b>	<b>1,210,203</b>	<b>-</b>	<b>1,210,203</b>	<b>1,100,292</b>	<b>-</b>	<b>1,100,292</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Support Services School Administration:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Principals & Assistant Principals	-	689,702	689,702	-	18,303	18,303	-	18,303	18,303	-	708,005	708,005																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Salaries of Other Professional Staff	-	414,891	414,891	-	19,850	19,850	-	19,850	19,850	-	434,741	434,741																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Salaries of Secretarial & Clerical Assistants	9,600	-	9,600	(2,085)	-	(2,085)	7,515	-	7,515	3,543	-	3,543																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Supplies and Materials	-	92,000	92,000	8,020	-	8,020	-	100,020	100,020	-	77,427	77,427																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Objects	-	18,000	18,000	-	(6,369)	(6,369)	-	11,631	11,631	-	8,815	8,815																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>Total Support Services School Administration</b>	<b>9,600</b>	<b>1,214,593</b>	<b>1,224,193</b>	<b>(2,085)</b>	<b>39,804</b>	<b>37,719</b>	<b>7,515</b>	<b>1,254,397</b>	<b>1,261,912</b>	<b>3,543</b>	<b>1,228,988</b>	<b>1,232,531</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Central Services:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries	749,422	-	749,422	(32,896)	-	(32,896)	716,526	-	716,526	712,232	-	712,232																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Salaries	65,355	-	65,355	-	-	-	65,355	-	65,355	65,355	-	65,355																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Purchased Technical Services	9,500	-	9,500	(500)	-	(500)	9,000	-	9,000	8,308	-	8,308																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Travel	6,500	-	6,500	-	-	-	6,500	-	6,500	3,782	-	3,782																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Other Purchased Services	25,000	-	25,000	-	-	-	25,000	-	25,000	13,162	-	13,162																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Supplies and Materials	16,000	-	16,000	-	-	-	16,000	-	16,000	12,098	-	12,098																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Miscellaneous Expenditures	9,000	-	9,000	-	-	-	9,000	-	9,000	2,197	-	2,197																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
<b>Total Central Services</b>	<b>880,777</b>	<b>-</b>	<b>880,777</b>	<b>(33,396)</b>	<b>-</b>	<b>(33,396)</b>	<b>847,381</b>	<b>-</b>	<b>847,381</b>	<b>817,134</b>	<b>-</b>	<b>817,134</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
<b>Administrative Information Technology:</b>												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	74,000	-	74,000	-	-	74,000	74,000	-	74,000	66,964	-	66,964
Supplies and Materials	23,300	-	23,300	-	-	23,300	23,300	-	23,300	21,415	-	21,415
<b>Total Administrative Information Technology</b>	<b>97,300</b>	<b>-</b>	<b>97,300</b>	<b>-</b>	<b>-</b>	<b>97,300</b>	<b>97,300</b>	<b>-</b>	<b>97,300</b>	<b>88,379</b>	<b>-</b>	<b>88,379</b>
<b>Required Maintenance for School Facilities:</b>												
Salaries	549,095	-	549,095	(19,010)	-	(19,010)	530,085	-	530,085	530,085	-	530,085
Cleaning, Repair & Maintenance Services	526,263	-	526,263	29,111	-	29,111	555,374	-	555,374	535,736	-	535,736
General Supplies	150,000	-	150,000	(23,864)	-	(23,864)	126,136	-	126,136	122,857	-	122,857
<b>Total Required Maintenance for School Facilities</b>	<b>1,225,358</b>	<b>-</b>	<b>1,225,358</b>	<b>(13,763)</b>	<b>-</b>	<b>(13,763)</b>	<b>1,211,595</b>	<b>-</b>	<b>1,211,595</b>	<b>1,188,678</b>	<b>-</b>	<b>1,188,678</b>
<b>Other Operation &amp; Maintenance of Plant:</b>												
Salaries	1,761,751	-	1,761,751	58,654	-	58,654	1,820,405	-	1,820,405	1,811,851	-	1,811,851
Purchased Professional & Technical Services	7,000	-	7,000	(6,322)	-	(6,322)	678	-	678	678	-	678
Cleaning, Repair & Maintenance Services	70,000	-	70,000	(47,570)	-	(47,570)	22,430	-	22,430	21,477	-	21,477
Rental of Land & Buildings - Other Than Lease Purchase Agreements	225,000	-	225,000	27,022	-	27,022	252,022	-	252,022	252,022	-	252,022
Other Purchased Property Services	55,000	-	55,000	-	-	-	55,000	-	55,000	53,239	-	53,239
Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	25,593	-	25,593
Insurance	327,996	-	327,996	(1,903)	-	(1,903)	326,093	-	326,093	326,090	-	326,090
Miscellaneous Purchased Services	-	-	-	3,956	-	3,956	3,956	-	3,956	3,083	-	3,083
General Supplies	90,000	-	90,000	16,190	-	16,190	106,190	-	106,190	103,437	-	103,437
Energy (Natural Gas)	240,000	-	240,000	(11,837)	-	(11,837)	228,163	-	228,163	214,552	-	214,552
Energy (Electricity)	510,000	-	510,000	(19,772)	-	(19,772)	490,228	-	490,228	490,228	-	490,228
<b>Total Other Operation &amp; Maintenance of Plant</b>	<b>3,336,747</b>	<b>-</b>	<b>3,336,747</b>	<b>18,418</b>	<b>-</b>	<b>18,418</b>	<b>3,355,165</b>	<b>-</b>	<b>3,355,165</b>	<b>3,302,250</b>	<b>-</b>	<b>3,302,250</b>
<b>Care &amp; Upkeep of Grounds:</b>												
Cleaning, Repair & Maintenance General Supplies	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000
	5,000	-	5,000	(2,093)	-	(2,093)	2,907	-	2,907	287	-	287
<b>Total Care &amp; Upkeep of Grounds</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>(2,093)</b>	<b>-</b>	<b>(2,093)</b>	<b>52,907</b>	<b>-</b>	<b>52,907</b>	<b>50,287</b>	<b>-</b>	<b>50,287</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																																																																																																
Security:													Salaries	254,875	910,957	1,165,832	152,349	(19,116)	133,233	407,224	891,841	1,299,065	407,224	881,296	1,288,520	Purchased Professional Services	299,000	-	299,000	(3,250)	-	(3,250)	295,750	-	295,750	295,750	-	295,746	Misc. Purchased Services	-	-	-	99	-	99	-	-	99	-	-	-	General Supplies	25,000	-	25,000	(15,207)	-	(15,207)	9,793	-	9,793	9,793	-	9,793	<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>
Salaries	254,875	910,957	1,165,832	152,349	(19,116)	133,233	407,224	891,841	1,299,065	407,224	881,296	1,288,520	Purchased Professional Services	299,000	-	299,000	(3,250)	-	(3,250)	295,750	-	295,750	295,750	-	295,746	Misc. Purchased Services	-	-	-	99	-	99	-	-	99	-	-	-	General Supplies	25,000	-	25,000	(15,207)	-	(15,207)	9,793	-	9,793	9,793	-	9,793	<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>													
Purchased Professional Services	299,000	-	299,000	(3,250)	-	(3,250)	295,750	-	295,750	295,750	-	295,746	Misc. Purchased Services	-	-	-	99	-	99	-	-	99	-	-	-	General Supplies	25,000	-	25,000	(15,207)	-	(15,207)	9,793	-	9,793	9,793	-	9,793	<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																										
Misc. Purchased Services	-	-	-	99	-	99	-	-	99	-	-	-	General Supplies	25,000	-	25,000	(15,207)	-	(15,207)	9,793	-	9,793	9,793	-	9,793	<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																							
General Supplies	25,000	-	25,000	(15,207)	-	(15,207)	9,793	-	9,793	9,793	-	9,793	<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																				
<b>Total Security</b>	<b>578,875</b>	<b>910,957</b>	<b>1,489,832</b>	<b>133,991</b>	<b>(19,116)</b>	<b>114,875</b>	<b>712,866</b>	<b>891,841</b>	<b>1,604,707</b>	<b>712,763</b>	<b>881,296</b>	<b>1,594,059</b>	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																	
Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																														
Salaries for Pupil Transportation (Between Home & School) - Regular	43,447	-	43,447	-	-	-	43,447	-	43,447	43,447	-	43,447	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																											
Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	30,000	-	30,000	80,000	-	80,000	75,565	-	75,565	Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																								
Contracted Services (Other Than Between Home & School) - Vendors	-	62,500	62,500	-	80,267	80,267	-	142,767	142,767	-	140,194	140,194	Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																					
Contracted Services - Jointures	20,000	-	20,000	-	-	-	20,000	-	20,000	7,418	-	7,418	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																		
Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(10,000)	-	(10,000)	305,000	-	305,000	297,483	-	297,483	Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																															
Contracted Services (Special Ed. Students) - ESCS	1,600,000	-	1,600,000	(471,185)	-	(471,185)	1,128,815	-	1,128,815	1,077,655	-	1,077,655	<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																												
<b>Total Student Transportation Services</b>	<b>2,028,447</b>	<b>62,500</b>	<b>2,090,947</b>	<b>(451,185)</b>	<b>80,267</b>	<b>(370,918)</b>	<b>1,577,262</b>	<b>142,767</b>	<b>1,720,029</b>	<b>1,501,568</b>	<b>140,194</b>	<b>1,641,762</b>	Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																									
Unallocated Benefits Employee Benefits:													Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																						
Social Security	935,000	-	935,000	301,997	-	301,997	1,236,997	-	1,236,997	1,236,997	-	1,236,997	TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																			
TPAF Contributions - ERIP	416,124	-	416,124	-	-	-	416,124	-	416,124	409,039	-	409,039	Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																
Other Retirement Contributions - PERS	1,160,932	-	1,160,932	-	-	-	1,160,932	-	1,160,932	1,066,568	-	1,066,568	Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																													
Unemployment Compensation	200,000	-	200,000	(38,825)	-	(38,825)	161,175	-	161,175	150,000	-	150,000	Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																										
Workmen's Compensation	859,583	-	859,583	9,000	-	9,000	868,583	-	868,583	862,749	-	862,749	Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																							
Health Benefits	1,428,249	7,141,245	8,569,494	(1,024,399)	(1,097)	(1,025,496)	403,850	7,140,148	7,543,998	212,535	7,135,904	7,348,439	Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																				
Tuition Reimbursements	50,000	-	50,000	-	-	-	50,000	-	50,000	30,188	-	30,188	Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																	
Other Employee Benefits	150,000	-	150,000	86,592	-	86,592	236,592	-	236,592	236,589	-	236,589	<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																														
<b>Total Unallocated Benefits - Employee Benefits</b>	<b>5,199,888</b>	<b>7,141,245</b>	<b>12,341,133</b>	<b>(665,635)</b>	<b>(1,097)</b>	<b>(666,732)</b>	<b>4,534,253</b>	<b>7,140,148</b>	<b>11,674,401</b>	<b>4,204,665</b>	<b>7,135,904</b>	<b>11,340,569</b>	Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																											
Total Unallocated Benefits - Employee Benefits													Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																								
Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																					
On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																		
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	2,725,808	-	2,725,808	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																															
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,271,217	-	2,271,217	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																																												
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,728	-	3,728	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																																																									
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,772,014	-	1,772,014	<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																																																																						
<b>Total Unallocated Expenditures</b>	<b>23,952,431</b>	<b>13,812,901</b>	<b>37,765,332</b>	<b>(108,876)</b>	<b>32,584</b>	<b>(76,292)</b>	<b>23,843,555</b>	<b>13,845,485</b>	<b>37,689,040</b>	<b>29,804,731</b>	<b>13,371,296</b>	<b>43,176,027</b>	<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																																																																																			
<b>Total Expenditures - Current Expense</b>	<b>27,132,569</b>	<b>33,956,451</b>	<b>61,089,020</b>	<b>213,444</b>	<b>-</b>	<b>213,444</b>	<b>27,346,013</b>	<b>33,956,451</b>	<b>61,302,464</b>	<b>33,006,112</b>	<b>32,400,992</b>	<b>65,407,104</b>																																																																																																																																																																																																																																																																																																																																																																																																																																

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET			TRANSFERS			FINAL BUDGET			ACTUAL																																																																																																																																																																																																																																																																																																																																																				
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund																																																																																																																																																																																																																																																																																																																																																		
Capital Outlay:													Equipment:													Undistributed Expenditures:													Administrative Information Technology	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Care & Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-	Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597
Equipment:													Undistributed Expenditures:													Administrative Information Technology	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Care & Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-	Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597													
Undistributed Expenditures:													Administrative Information Technology	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Care & Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-	Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																										
Administrative Information Technology	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Care & Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-	Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																							
Care & Upkeep of Grounds	-	-	-	-	-	-	-	-	-	-	-	-	Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																				
Total Equipment	132,400	-	132,400	-	-	-	132,400	-	132,400	44,044	-	44,044	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																	
Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																														
Architect Fees	-	-	-	2,270	-	2,270	2,270	-	2,270	1,298	-	1,298	Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																											
Construction Services	-	-	-	1,191,880	-	1,191,880	1,191,880	-	1,191,880	1,160,246	-	1,160,246	Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																								
Total Facilities Acquisition & Construction Services	-	-	-	1,194,150	-	1,194,150	1,194,150	-	1,194,150	1,161,544	-	1,161,544	Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																					
Total Capital Outlay	132,400	-	132,400	1,194,150	-	1,194,150	1,326,550	-	1,326,550	1,205,588	-	1,205,588	Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																		
Transfer of Funds to Charter School	4,853,310	-	4,853,310	-	-	-	4,853,310	-	4,853,310	4,515,189	-	4,515,189	Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																															
Total Expenditures	32,118,279	33,956,451	66,074,730	1,407,594	-	1,407,594	33,525,873	33,956,451	67,482,324	38,726,889	32,400,992	71,127,881	Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																												
Excess/(Deficiency) of Revenues Over/(Under) Expenditures Before Other Financing Sources/(Uses)	30,720,201	(33,956,451)	(3,236,250)	(1,407,594)	-	(1,407,594)	29,312,607	(33,956,451)	(4,643,844)	32,382,952	(32,400,992)	(18,040)	Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																									
Other Financing Sources/(Uses):													Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																						
Agency Fund:													Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																			
Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(10,000)	-	(10,000)	Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																
Operating Transfer In - Contribution to Whole School Reform:													General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																													
General Fund	-	33,956,451	33,956,451	-	(1,374,328)	(1,374,328)	-	32,582,123	32,582,123	-	31,026,664	31,026,664	Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																										
Special Revenue	-	-	-	-	1,374,328	1,374,328	-	1,374,328	1,374,328	-	1,374,328	1,374,328	Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																							
Operating Transfer Out - Contribution to Whole School Reform:													General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																				
General Fund	(32,724,877)	-	(32,724,877)	206,908	-	206,908	(32,517,969)	-	(32,517,969)	(31,026,664)	-	(31,026,664)	Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																	
Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)	Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																														
Total Other Financing Sources/(Uses)	(33,318,525)	33,956,451	637,926	206,908	-	206,908	(33,111,617)	33,956,451	844,834	(31,610,312)	32,400,992	790,680	Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																																											
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(2,598,324)	-	(2,598,324)	(1,200,686)	-	(1,200,686)	(3,799,010)	-	(3,799,010)	772,640	-	772,640	Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																																																								
Fund Balances, July 1	9,316,957	-	9,316,957	-	-	-	9,316,957	-	9,316,957	9,316,957	-	9,316,957	Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																																																																					
Fund Balances, June 30	\$ 6,718,633	\$ -	\$ 6,718,633	\$ (1,200,686)	\$ -	\$ (1,200,686)	\$ 5,517,947	\$ -	\$ 5,517,947	\$ 10,089,597	\$ -	\$ 10,089,597																																																																																																																																																																																																																																																																																																																																																		



**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	JUNE 30, 2017				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
<b>REVENUES</b>					
Local Sources	\$ -	\$ 63,767	\$ 63,767	\$ 63,767	\$ -
State Sources	8,991,019	(789,443)	8,201,576	8,201,576	-
Federal Sources	2,874,853	341,312	3,216,165	3,216,165	-
<b>Total Revenues</b>	<b>11,865,872</b>	<b>(384,364)</b>	<b>11,481,508</b>	<b>11,481,508</b>	<b>-</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of Teachers	1,641,521	(474,723)	1,166,798	1,166,798	-
Other Salaries for Instruction	418,359	127,228	545,587	545,587	-
Purchased Professional Services	963,311	(511,654)	451,657	451,657	-
Other Purchased Services	-	96,904	96,904	96,904	-
Tuition	-	512,932	512,932	512,932	-
General Supplies	152,590	354,238	506,828	506,828	-
Textbooks	14,997	229	15,226	15,226	-
Other Objects	6,070	12,049	18,119	18,119	-
<b>Total Instruction</b>	<b>3,196,848</b>	<b>117,203</b>	<b>3,314,051</b>	<b>3,314,051</b>	<b>-</b>
<b>Support Services:</b>					
Salaries of Supervisors	377,282	238,316	615,598	615,598	-
Salaries of Other Professional Staff	358,370	133,732	492,102	492,102	-
Salaries of Secretarial & Clerical Assistants	122,778	(4,476)	118,302	118,302	-
Other Salaries	404,855	117,196	522,051	522,051	-
Personal Services - Employee Benefits	644,945	123,658	768,603	768,603	-
Tuition	4,633,407	(1,459,604)	3,173,803	3,173,803	-
Purchased Professional Services	936,860	66,154	1,003,014	1,003,014	-
Rentals	8,000	6,300	14,300	14,300	-
Other Purchased Services	-	40,900	40,900	40,900	-
Transportation	479,035	(23,566)	455,469	455,469	-
Travel	6,000	7,525	13,525	13,525	-
Supplies & Materials	39,566	38,648	78,214	78,214	-
<b>Total Support Services</b>	<b>8,011,098</b>	<b>(715,217)</b>	<b>7,295,881</b>	<b>7,295,881</b>	<b>-</b>
<b>Facilities Acquisition &amp; Construction Services:</b>					
Noninstructional Equipment	-	70,896	70,896	70,896	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>70,896</b>	<b>70,896</b>	<b>70,896</b>	<b>-</b>
<b>Total Expenditures</b>	<b>11,207,946</b>	<b>(527,118)</b>	<b>10,680,828</b>	<b>10,680,828</b>	<b>-</b>
<b>Other Financing Sources/(Uses):</b>					
General Fund Contribution to Early Childhood Program	573,648	-	573,648	573,648	-
Contribution to Whole School Reform	(1,231,574)	(142,754)	(1,374,328)	(1,374,328)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(657,926)</b>	<b>(142,754)</b>	<b>(800,680)</b>	<b>(800,680)</b>	<b>-</b>
<b>Total Outflows</b>	<b>11,865,872</b>	<b>(384,364)</b>	<b>11,481,508</b>	<b>11,481,508</b>	<b>-</b>
<b>Excess/(Deficiency) of Revenues Over/ (Under) Expenditures &amp; Other Financing Sources/(Uses)</b>					
	\$ -	\$ -	\$ -	\$ -	\$ -

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**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
NOTE TO RSI  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**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-Series)	\$ 71,109,841	\$ 11,481,508
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	5,452,953	-
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(5,521,679)	-
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	-
Prior Year	-	22,900
	\$71,041,115	\$ 11,504,408
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)		
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$71,127,881	\$10,680,828
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received is reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		
Current Year	-	-
Prior Year	-	22,900
	\$71,127,881	\$10,703,728
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)		

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**REQUIRED SUPPLEMENTARY INFORMATION - PART III**

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L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)

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

	2017	2016	2015	2014
School District's proportion of the net pension liability	0.11591%	0.11595%	0.10558%	0.99953%
School District's proportionate share of the net pension liability \$	34,328,555	\$ 26,029,182	\$ 19,767,321	\$ 19,103,044
School District's covered payroll \$	8,380,105	\$ 7,964,219	\$ 7,622,505	\$ 7,136,505
School District's proportionate share of the net pension liability as a percentage of its covered payroll	409.64%	326.83%	259.33%	267.68%
Plan fiduciary net position as a percentage of the total pension liability	40.14%	47.93%	52.08%	48.72%

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

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

**ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS  
PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)  
LAST FOUR FISCAL YEARS**

	2017	2016	2015	2014
School District's contractually required contribution	\$ 1,157,890	\$ 1,029,708	\$ 996,887	\$ 870,380
Contributions in relation to the contractually required contribution	(1,157,890)	(1,029,708)	(996,887)	(870,380)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 8,851,997	\$ 8,380,105	\$ 7,964,219	\$ 7,622,505
Contributions as a percentage of covered payroll	13.08%	12.29%	12.52%	11.42%

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

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

	2017	2016	2015	2014
School District's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%
School District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the School District	185,436,236	147,581,099	127,588,009	128,423,522
	<u>\$ 185,436,236</u>	<u>\$ 147,581,099</u>	<u>\$ 127,588,009</u>	<u>\$ 128,423,522</u>
School District's covered payroll	\$ 25,048,624	\$ 23,744,366	\$ 23,391,059	\$ 22,786,712
School District's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	22.33%	28.71%	33.64%	33.76%

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

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

**ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS  
TEACHERS' PENSION AND ANNUITY FUND (TPAF)  
LAST TEN FISCAL YEARS**

This schedule is not applicable. There is a special funding situation where the State of New Jersey pays 100% of the required contributions associated with the School District.

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

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**ASBURY PARK SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 4.13% as of June 30, 2015, to 3.22% as of June 30, 2016.

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

**Changes in Benefit Terms** - None.

**Changes in Assumptions** - The discount rate changed from 4.90 % as of June 30, 2015, to 3.98% as of June 30, 2016.

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**OTHER SUPPLEMENTARY INFORMATION**

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#### D. School Based Budget Schedules

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2017**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	2017
<b>ASSETS</b>			
Cash & Cash Equivalents	\$ 6,760,104	\$ 123,385	\$ 6,883,489
Interfund Receivables	85,510	-	85,510
Accounts Receivable:			
State	6,187,660	-	6,187,660
Federal	-	-	-
Other	70,452	-	70,452
Other Current Assets	34,166	-	34,166
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 13,137,892</u>	<u>\$ 123,385</u>	<u>\$ 13,261,277</u>
 <b>LIABILITIES &amp; FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 1,822,459	\$ 123,385	\$ 1,945,844
Interfund Payable	4,952	-	4,952
Other Current Liabilities	103,199	-	103,199
Unearned Revenue	1,117,685	-	1,117,685
	<hr/>	<hr/>	<hr/>
Total Liabilities	3,048,295	123,385	3,171,680
 <b>Fund Balances:</b>			
Restricted	5,977,647	-	5,977,647
Assigned	17,860	-	17,860
Unassigned	4,094,090	-	4,094,090
	<hr/>	<hr/>	<hr/>
Total Fund Balances	10,089,597	-	10,089,597
	<hr/>	<hr/>	<hr/>
Total Liabilities & Fund Balances	<u>\$ 13,137,892</u>	<u>\$ 123,385</u>	<u>\$ 13,261,277</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**DISTRICT WIDE**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 31,026,664	95.76%	\$ 31,026,664	\$ -
Combined General Fund Contributions	31,026,664	95.76%	31,026,664	-
Restricted Federal Resources: Title I Part A	1,374,328	4.24%	1,374,328	-
Total Restricted Federal Resources	1,374,328	4.24%	1,374,328	-
Totals	\$ 32,400,992	100.00%	\$ 32,400,992	\$ -



**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School: Thurgood Marshall Elementary**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,585,234	95.76%	\$ 5,585,234	\$ -
Combined General Fund Contributions	5,585,234	95.76%	5,585,234	-
Restricted Federal Resources Title I Part A	247,398	4.24%	247,398	-
Total Restricted Federal Resources	247,398	4.24%	247,398	-
Totals	\$ 5,832,632	100.00%	\$ 5,832,632	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School: Middle School**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 6,735,629	95.76%	\$ 6,735,629	\$ -
Combined General Fund Contributions	6,735,629	95.76%	6,735,629	-
Restricted Federal Resources Title I Part A	298,355	4.24%	298,355	-
Total Restricted Federal Resources	298,355	4.24%	298,355	-
Totals	\$ 7,033,984	100.00%	\$ 7,033,984	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School: High School**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,885,032	95.76%	\$ 7,885,032	\$ -
Combined General Fund Contributions	7,885,032	95.76%	7,885,032	-
Restricted Federal Resources Title I Part A	349,268	4.24%	349,268	-
Total Restricted Federal Resources	349,268	4.24%	349,268	-
Totals	\$ 8,234,300	100.00%	\$ 8,234,300	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School: Bradley Elementary**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,435,099	95.76%	\$ 5,435,099	\$ -
Combined General Fund Contributions	5,435,099	95.76%	5,435,099	-
Restricted Federal Resources Title I Part A	240,748	4.24%	240,748	-
Total Restricted Federal Resources	240,748	4.24%	240,748	-
Totals	\$ 5,675,847	100.00%	\$ 5,675,847	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE - ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**School: Barack H. Obama School**

RESOURCES	JUNE 30, 2017			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,385,670	95.76%	\$ 5,385,670	\$ -
Combined General Fund Contributions	5,385,670	95.76%	5,385,670	-
Restricted Federal Resources Title I Part A	238,559	4.24%	238,559	-
Total Restricted Federal Resources	238,559	4.24%	238,559	-
Totals	\$ 5,624,229	100.00%	\$ 5,624,229	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 583,527	\$ 39,022	\$ 622,549	\$ 586,977	\$ 35,572
Grades 1 - 5	15-120-100-101	4,620,401	259,904	4,880,305	4,785,726	94,579
Grades 6 - 8	15-130-100-101	2,511,165	(249,934)	2,261,231	2,206,427	54,804
Grades 9 - 12	15-140-100-101	2,263,000	74,972	2,337,972	2,274,542	63,430
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	469,587	(66,048)	403,539	403,534	5
Other Purchased Services	15-190-100-500	275,000	102,357	377,357	377,357	-
General Supplies	15-190-100-610	930,842	26,992	957,834	877,123	80,711
Textbooks	15-190-100-640	60,000	(22,000)	38,000	25,534	12,466
Other Objects	15-190-100-800	118,000	3,121	121,121	97,651	23,470
Total Regular Programs - Instruction		11,831,522	168,386	11,999,908	11,634,871	365,037
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	496,627	-	496,627	458,415	38,212
Other Salaries for Instruction	15-201-100-106	68,424	31,482	99,906	65,694	34,212
General Supplies	15-201-100-610	7,000	-	7,000	521	6,479
Total Cognitive - Mild		572,051	31,482	603,533	524,630	78,903
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	1,103,088	(95,686)	1,007,402	970,785	36,617
Other Salaries for Instruction	15-204-100-106	329,748	(34,724)	295,024	266,890	28,134
General Supplies	15-204-100-610	27,800	(8,800)	19,000	3,256	15,744
Total Learning and/or Language Disabilities		1,460,636	(139,210)	1,321,426	1,240,931	80,495
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	455,230	63,760	518,990	443,556	75,434
Other Salaries for Instruction	15-209-100-106	252,939	67,564	320,503	318,296	2,207
General Supplies	15-209-100-610	10,000	(9,500)	500	-	500
Total Behavioral Disabilities		718,169	121,824	839,993	761,852	78,141
Multiple Disabilities:						
General Supplies	15-212-100-610	3,000	-	3,000	-	3,000
Total Multiple Disabilities		3,000	-	3,000	-	3,000
Resource Room:						
Salaries of Teachers	15-213-100-101	2,077,822	(83,349)	1,994,473	1,903,231	91,242
Other Salaries for Instruction	15-213-100-106	38,212	-	38,212	38,212	-
Total Resource Room		2,116,034	(83,349)	2,032,685	1,941,443	91,242
Total Special Education		4,869,890	(69,253)	4,800,637	4,468,856	331,781
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	418,075	(48,309)	369,766	346,769	22,997
Total Basic Skills/Remedial		418,075	(48,309)	369,766	346,769	22,997
Bilingual Education:						
Salaries of Teachers	15-240-100-101	838,182	(95,655)	742,527	665,923	76,604
Other Salaries for Instruction	15-240-100-106	214,297	1,283	215,580	211,805	3,775
General Supplies	15-240-100-610	30,000	(12,612)	17,388	1,536	15,852
Textbooks	15-240-100-640	500	-	500	-	500
Total Bilingual Education		1,082,979	(106,984)	975,995	879,264	96,731

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School Sponsored Co-Curricular/ Extra-Curricular Activities:</b>						
Salaries	15-401-100-100	158,000	70,146	228,146	225,930	2,216
Purchased Services	15-401-100-500	6,000	1,500	7,500	6,253	1,247
Supplies and Materials	15-401-100-600	26,600	(6,780)	19,820	6,746	13,074
Other Objects	15-401-100-800	50,000	45,613	95,613	64,304	31,309
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>		<b>240,600</b>	<b>110,479</b>	<b>351,079</b>	<b>303,233</b>	<b>47,846</b>
<b>School Sponsored Athletics:</b>						
Salaries	15-402-100-100	494,355	68,926	563,281	562,909	372
Other Salaries for Instruction	15-402-100-105	61,389	-	61,389	61,389	-
Other Purchased Services	15-402-100-500	66,000	20,470	86,470	76,872	9,598
Supplies and Materials	15-402-100-600	80,000	(24,696)	55,304	51,341	3,963
Equipment	15-402-100-731	5,000	(5,000)	-	-	-
Other Objects	15-402-100-800	2,000	3,126	5,126	5,126	-
<b>Total School Sponsored Athletics</b>		<b>708,744</b>	<b>62,826</b>	<b>771,570</b>	<b>757,637</b>	<b>13,933</b>
<b>Before/After School Activities</b>						
Salaries	15-421-100-101	110,000	(25,632)	84,368	77,641	6,727
<b>Total Before/After School Activities</b>		<b>110,000</b>	<b>(25,632)</b>	<b>84,368</b>	<b>77,641</b>	<b>6,727</b>
<b>Summer Schools:</b>						
Salaries of Teachers	15-422-100-101	30,000	35,000	65,000	64,345	655
Other Purchased Services	15-422-100-500	30,000	(30,000)	-	-	-
Supplies and Materials	15-422-100-600	3,000	(1,000)	2,000	-	2,000
Support Salaries	15-422-200-100	4,000	(4,000)	-	-	-
<b>Total Summer Schools</b>		<b>67,000</b>	<b>-</b>	<b>67,000</b>	<b>64,345</b>	<b>2,655</b>
<b>Alternative Education Program</b>						
Salaries of Teachers	15-423-100-101	325,690	(123,110)	202,580	201,380	1,200
<b>Total Alternative Education Program</b>		<b>325,690</b>	<b>(123,110)</b>	<b>202,580</b>	<b>201,380</b>	<b>1,200</b>
<b>Other At-Risk Programs:</b>						
Salaries of Teacher Tutors	15-424-100-178	184,800	(13,002)	171,798	-	171,798
Salaries of Reading Specialists	15-424-100-179	304,250	12,015	316,265	295,700	20,565
<b>Total Other At-Risk Programs:</b>		<b>489,050</b>	<b>(987)</b>	<b>488,063</b>	<b>295,700</b>	<b>192,363</b>
<b>Total - Instruction</b>		<b>20,143,550</b>	<b>(32,584)</b>	<b>20,110,966</b>	<b>19,029,696</b>	<b>1,081,270</b>
<b>Attendance &amp; Social Work Services:</b>						
Salaries	15-000-211-100	168,920	(45,475)	123,445	90,950	32,495
Salaries of Drop-Out Prevention Officers	15-000-211-171	141,731	685	142,416	142,415	1
Salaries of Parent Liaison	15-000-211-173	89,176	(876)	88,300	87,058	1,242
<b>Total Attendance &amp; Social Work Services</b>		<b>399,827</b>	<b>(45,666)</b>	<b>354,161</b>	<b>320,423</b>	<b>33,738</b>
<b>Health Services:</b>						
Salaries	15-000-213-100	419,070	-	419,070	325,220	93,850
Supplies and Materials	15-000-213-600	13,350	2,645	15,995	12,122	3,873
<b>Total Health Services</b>		<b>432,420</b>	<b>2,645</b>	<b>435,065</b>	<b>337,342</b>	<b>97,723</b>
<b>Other Support Services - Students - Regular:</b>						
Salaries of Other Professional Staff	15-000-218-104	1,068,588	70,664	1,139,252	1,021,248	118,004
Salaries of Secretarial & Clerical Assistants	15-000-218-105	432,723	(28,315)	404,408	378,940	25,468
Other Purchased Services	15-000-218-500	45,000	1,000	46,000	33,102	12,898
Supplies and Materials	15-000-218-600	12,000	(40)	11,960	8,673	3,287
Other Objects	15-000-218-800	250	-	250	27	223
<b>Total Other Support Services-Students-Regular</b>		<b>1,558,561</b>	<b>43,309</b>	<b>1,601,870</b>	<b>1,441,990</b>	<b>159,880</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	1,188,307	15,783	1,204,090	1,175,709	28,381
Coach/Facilitator Salary	15-000-221-176	326,176	(75,339)	250,837	190,168	60,669
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		1,514,483	(59,556)	1,454,927	1,365,877	89,050
Educational Media Services/School Library:						
Salaries	15-000-222-100	363,415	(20,000)	343,415	299,710	43,705
Salaries of Technology Coordinators	15-000-222-177	162,550	-	162,550	162,550	-
Supplies and Materials	15-000-222-600	52,350	11,994	64,344	57,022	7,322
Total Educational Media Services/School Library		578,315	(8,006)	570,309	519,282	51,027
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	689,702	18,303	708,005	708,005	-
Salaries of Other Professional Staff	15-000-240-105	414,891	19,850	434,741	434,741	-
Supplies and Materials	15-000-240-600	92,000	8,020	100,020	77,427	22,593
Other Objects	15-000-240-800	18,000	(6,369)	11,631	8,815	2,816
Total Support Services School Administration		1,214,593	39,804	1,254,397	1,228,988	25,409
Security:						
Salaries	15-000-266-100	910,957	(19,116)	891,841	881,296	10,545
Total Security		910,957	(19,116)	891,841	881,296	10,545
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	62,500	80,267	142,767	140,194	2,573
Total Student Transportation Services		62,500	80,267	142,767	140,194	2,573
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	7,141,245	(1,097)	7,140,148	7,135,904	4,244
Total Unallocated Benefits - Employee Benefits		7,141,245	(1,097)	7,140,148	7,135,904	4,244
Total Undistributed Expenditures		13,812,901	32,584	13,845,485	13,371,296	474,189
Total Expenditures - Current Expense		33,956,451	-	33,956,451	32,400,992	1,555,459
Total School Based Expenditures		33,956,451	-	33,956,451	32,400,992	1,555,459
Other Financing Sources/(Uses):						
Operating Transfer In		33,956,451	-	33,956,451	32,400,992	(1,555,459)
Total Other Financing Sources/(Uses)		33,956,451	-	33,956,451	32,400,992	(1,555,459)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -



**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Thurgood Marshall Elementary</b>	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 176,737	\$ 12,245	\$ 188,982	\$ 188,982	\$ -
Grades 1 - 5	15-120-100-101	1,727,080	(53,630)	1,673,450	1,581,807	91,643
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	257,234	-	257,234	257,234	-
Other Purchased Services	15-190-100-500	50,000	5,821	55,821	55,821	-
General Supplies	15-190-100-610	130,000	5,000	135,000	128,046	6,954
Textbooks	15-190-100-640	5,000	(5,000)	-	-	-
Other Objects	15-190-100-800	39,000	-	39,000	21,311	17,689
<b>Total Regular Programs - Instruction</b>		<b>2,385,051</b>	<b>(35,564)</b>	<b>2,349,487</b>	<b>2,233,201</b>	<b>116,286</b>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	165,872	-	165,872	127,660	38,212
Other Salaries for Instruction	15-201-100-106	34,212	-	34,212	-	34,212
General Supplies	15-201-100-610	6,000	-	6,000	-	6,000
<b>Total Cognitive - Mild</b>		<b>206,084</b>	<b>-</b>	<b>206,084</b>	<b>127,660</b>	<b>78,424</b>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	142,325	56,477	198,802	163,085	35,717
Other Salaries for Instruction	15-204-100-106	73,674	(29,800)	43,874	38,212	5,662
General Supplies	15-204-100-610	13,000	-	13,000	-	13,000
<b>Total Learning and/or Language Disabilities</b>		<b>228,999</b>	<b>26,677</b>	<b>255,676</b>	<b>201,297</b>	<b>54,379</b>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	159,650	-	159,650	93,360	66,290
<b>Total Behavioral Disabilities</b>		<b>159,650</b>	<b>-</b>	<b>159,650</b>	<b>93,360</b>	<b>66,290</b>
Multiple Disabilities:						
General Supplies	15-212-100-610	3,000	-	3,000	-	3,000
<b>Total Multiple Disabilities</b>		<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
Resource Room:						
Salaries of Teachers	15-213-100-101	446,985	-	446,985	372,050	74,935
<b>Total Resource Room</b>		<b>446,985</b>	<b>-</b>	<b>446,985</b>	<b>372,050</b>	<b>74,935</b>
<b>Total Special Education</b>		<b>1,044,718</b>	<b>26,677</b>	<b>1,071,395</b>	<b>794,367</b>	<b>277,028</b>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	391,382	(114,488)	276,894	218,853	58,041
General Supplies	15-240-100-610	17,500	(5,000)	12,500	-	12,500
<b>Total Bilingual Education</b>		<b>408,882</b>	<b>(119,488)</b>	<b>289,394</b>	<b>218,853</b>	<b>70,541</b>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	15,000	10,000	25,000	22,784	2,216
Supplies and Materials	15-401-100-600	1,000	-	1,000	-	1,000
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>		<b>16,000</b>	<b>10,000</b>	<b>26,000</b>	<b>22,784</b>	<b>3,216</b>
Before/After School Activities						
Salaries	15-421-100-101	30,000	4,810	34,810	34,810	-
<b>Total Before/After School Activities</b>		<b>30,000</b>	<b>4,810</b>	<b>34,810</b>	<b>34,810</b>	<b>-</b>
Other At-Risk Programs:						
Salaries of Teacher Tutors	15-424-100-178	90,950	(13,002)	77,948	-	77,948
Salaries of Reading Specialists	15-424-100-179	81,570	-	81,570	81,570	-
<b>Total Other At-Risk Programs:</b>		<b>172,520</b>	<b>(13,002)</b>	<b>159,518</b>	<b>81,570</b>	<b>77,948</b>
<b>Total - Instruction</b>		<b>4,057,171</b>	<b>(126,567)</b>	<b>3,930,604</b>	<b>3,385,585</b>	<b>545,019</b>
Attendance & Social Work Services:						
Salaries of Drop-Out Prevention Officers	15-000-211-171	23,813	-	23,813	23,813	-
Salaries of Parent Liaison	15-000-211-173	29,213	-	29,213	29,213	-
<b>Total Attendance &amp; Social Work Services</b>		<b>53,026</b>	<b>-</b>	<b>53,026</b>	<b>53,026</b>	<b>-</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Thurgood Marshall Elementary</b>	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Health Services:						
Salaries	15-000-213-100	93,850	-	93,850	93,850	-
Supplies and Materials	15-000-213-600	3,350	-	3,350	1,074	2,276
<b>Total Health Services</b>		<b>97,200</b>	<b>-</b>	<b>97,200</b>	<b>94,924</b>	<b>2,276</b>
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	131,385	-	131,385	131,385	-
Salaries of Secretarial & Clerical Assistants	15-000-218-105	61,389	-	61,389	53,332	8,057
Supplies and Materials	15-000-218-600	1,500	-	1,500	-	1,500
<b>Total Other Support Services-Students-Regular</b>		<b>194,274</b>	<b>-</b>	<b>194,274</b>	<b>184,717</b>	<b>9,557</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	116,205	18,933	135,138	135,138	-
Coach/Facilitator Salary	15-000-221-176	30,014	-	30,014	-	30,014
<b>Total Improvement of Instruction Services/Other Support Services Instructional Staff</b>		<b>146,219</b>	<b>18,933</b>	<b>165,152</b>	<b>135,138</b>	<b>30,014</b>
Educational Media Services/School Library:						
Salaries	15-000-222-100	90,950	-	90,950	90,950	-
Salaries of Technology Coordinators	15-000-222-177	68,700	-	68,700	68,700	-
Supplies and Materials	15-000-222-600	3,000	99	3,099	3,011	88
<b>Total Educational Media Services/School Library</b>		<b>162,650</b>	<b>99</b>	<b>162,749</b>	<b>162,661</b>	<b>88</b>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	125,561	3,076	128,637	128,637	-
Salaries of Other Professional Staff	15-000-240-105	99,845	659	100,504	100,504	-
Supplies and Materials	15-000-240-600	12,000	-	12,000	4,691	7,309
<b>Total Support Services School Administration</b>		<b>237,406</b>	<b>3,735</b>	<b>241,141</b>	<b>233,832</b>	<b>7,309</b>
Security:						
Salaries	15-000-266-100	141,326	-	141,326	141,326	-
<b>Total Security</b>		<b>141,326</b>	<b>-</b>	<b>141,326</b>	<b>141,326</b>	<b>-</b>
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	10,000	5,000	15,000	14,235	765
<b>Total Student Transportation Services</b>		<b>10,000</b>	<b>5,000</b>	<b>15,000</b>	<b>14,235</b>	<b>765</b>
Unallocated Benefits Employee Benefits						
Health Benefits	15-000-291-270	1,428,249	-	1,428,249	1,427,188	1,061
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>1,428,249</b>	<b>-</b>	<b>1,428,249</b>	<b>1,427,188</b>	<b>1,061</b>
<b>Total Undistributed Expenditures</b>		<b>2,470,350</b>	<b>27,767</b>	<b>2,498,117</b>	<b>2,447,047</b>	<b>51,070</b>
<b>Total Expenditures - Current Expense</b>		<b>6,527,521</b>	<b>(98,800)</b>	<b>6,428,721</b>	<b>5,832,632</b>	<b>596,089</b>
<b>Total School Based Expenditures</b>		<b>6,527,521</b>	<b>(98,800)</b>	<b>6,428,721</b>	<b>5,832,632</b>	<b>596,089</b>
Other Financing Sources/(Uses):						
Operating Transfer In		6,527,521	(98,800)	6,428,721	5,832,632	(596,089)
<b>Total Other Financing Sources/(Uses)</b>		<b>6,527,521</b>	<b>(98,800)</b>	<b>6,428,721</b>	<b>5,832,632</b>	<b>(596,089)</b>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8	15-130-100-101	\$ 2,511,165	\$ (249,934)	\$ 2,261,231	\$ 2,206,427	\$ 54,804
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	85,000	21,703	106,703	106,703	-
General Supplies	15-190-100-610	196,162	13,569	209,731	165,848	43,883
Textbooks	15-190-100-640	20,000	(11,000)	9,000	6,405	2,595
Other Objects	15-190-100-800	6,000	(4,500)	1,500	409	1,091
Total Regular Programs - Instruction		2,818,327	(230,162)	2,588,165	2,485,792	102,373
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	148,855	-	148,855	148,855	-
Other Salaries for Instruction	15-201-100-106	34,212	31,482	65,694	65,694	-
General Supplies	15-201-100-610	500	-	500	196	304
Total Cognitive - Mild		183,567	31,482	215,049	214,745	304
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	370,943	(152,763)	218,180	218,180	-
Other Salaries for Instruction	15-204-100-106	69,924	(30,881)	39,043	19,229	19,814
General Supplies	15-204-100-610	5,000	(4,500)	500	142	358
Total Learning and/or Language Disabilities		445,867	(188,144)	257,723	237,551	20,172
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	90,950	63,760	154,710	154,710	-
Other Salaries for Instruction	15-209-100-106	143,213	31,482	174,695	172,682	2,013
General Supplies	15-209-100-610	2,000	(2,000)	-	-	-
Total Behavioral Disabilities		236,163	93,242	329,405	327,392	2,013
Resource Room:						
Salaries of Teachers	15-213-100-101	303,537	(101,482)	202,055	201,415	640
Total Resource Room		303,537	(101,482)	202,055	201,415	640
Total Special Education		1,169,134	(164,902)	1,004,232	981,103	23,129
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	259,870	(92,025)	167,845	160,733	7,112
Total Basic Skills/Remedial		259,870	(92,025)	167,845	160,733	7,112
Bilingual Education:						
Other Salaries for Instruction	15-240-100-106	145,873	-	145,873	145,776	97
General Supplies	15-240-100-610	500	-	500	-	500
Total Bilingual Education		146,373	-	146,373	145,776	597
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	17,000	11,071	28,071	28,071	-
Purchased Services	15-401-100-500	5,000	1,500	6,500	6,021	479
Supplies and Materials	15-401-100-600	8,600	(7,000)	1,600	-	1,600
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		30,600	5,571	36,171	34,092	2,079
School Sponsored Athletics:						
Salaries	15-402-100-100	90,000	53,120	143,120	143,120	-
Other Purchased Services	15-402-100-500	16,000	(7,000)	9,000	1,695	7,305
Supplies and Materials	15-402-100-600	20,000	-	20,000	16,214	3,786
Total School Sponsored Athletics		126,000	46,120	172,120	161,029	11,091
Before/After School Activities						
Salaries	15-421-100-101	15,000	(10,000)	5,000	4,534	466
Total Before/After School Activities		15,000	(10,000)	5,000	4,534	466
Alternative Education Program						
Salaries of Teachers	15-423-100-101	325,690	(123,110)	202,580	201,380	1,200
Total Alternative Education Program		325,690	(123,110)	202,580	201,380	1,200

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2017			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	-	60,805	60,805	60,805	-
Total Other At-Risk Programs:		-	60,805	60,805	60,805	-
Total - Instruction		4,890,994	(507,703)	4,383,291	4,235,244	148,047
Attendance & Social Work Services:						
Salaries	15-000-211-100	77,970	-	77,970	45,475	32,495
Salaries of Drop-Out Prevention Officer	15-000-211-171	52,180	685	52,865	52,865	-
Total Attendance & Social Work Services		130,150	685	130,835	98,340	32,495
Health Services:						
Salaries	15-000-213-100	93,850	-	93,850	-	93,850
Supplies and Materials	15-000-213-600	4,000	2,300	6,300	5,090	1,210
Total Health Services		97,850	2,300	100,150	5,090	95,060
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	239,775	70,664	310,439	215,152	95,287
Salaries of Secretarial & Clerical Assistants	15-000-218-105	64,389	-	64,389	64,389	-
Supplies and Materials	15-000-218-600	300	-	300	89	211
Total Other Support Services-Students-Regular		304,464	70,664	375,128	279,630	95,498
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	290,837	-	290,837	290,494	343
Coach/Facilitator Salary	15-000-221-176	93,328	-	93,328	62,705	30,623
Total Improvement of Instruction Services/Other Support Services Instructional Staff		384,165	-	384,165	353,199	30,966
Educational Media Services/School Library:						
Salaries	15-000-222-100	63,705	(20,000)	43,705	-	43,705
Supplies and Materials	15-000-222-600	25,000	502	25,502	25,005	497
Total Educational Media Services/School Library		88,705	(19,498)	69,207	25,005	44,202
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	159,890	11,213	171,103	171,103	-
Salaries of Other Professional Staff	15-000-240-105	110,917	17,214	128,131	128,131	-
Supplies and Materials	15-000-240-600	30,000	3,000	33,000	28,213	4,787
Other Objects	15-000-240-800	3,000	1,631	4,631	4,631	-
Total Support Services School Administration		303,807	33,058	336,865	332,078	4,787
Security:						
Salaries	15-000-266-100	176,248	79,369	255,617	253,818	1,799
Total Security		176,248	79,369	255,617	253,818	1,799
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	10,000	16,000	26,000	24,392	1,608
Total Student Transportation Services		10,000	16,000	26,000	24,392	1,608
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,428,249	-	1,428,249	1,427,188	1,061
Total Unallocated Benefits - Employee Benefits		1,428,249	-	1,428,249	1,427,188	1,061
Total Undistributed Expenditures		2,923,638	182,578	3,106,216	2,798,740	307,476
Total Expenditures - Current Expense		7,814,632	(325,125)	7,489,507	7,033,984	455,523
Total School Based Expenditures		7,814,632	(325,125)	7,489,507	7,033,984	455,523
Other Financing Sources/(Uses):						
Operating Transfer In		7,814,632	(325,125)	7,489,507	7,033,984	(455,523)
Total Other Financing Sources/(Uses)		7,814,632	(325,125)	7,489,507	7,033,984	(455,523)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: High School	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 9 - 12	15-140-100-101	\$ 2,263,000	\$ 74,972	\$ 2,337,972	\$ 2,274,542	\$ 63,430
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	70,000	63,328	133,328	133,328	-
General Supplies	15-190-100-610	300,000	13,800	313,800	300,054	13,746
Textbooks	15-190-100-640	30,000	(6,000)	24,000	14,129	9,871
Other Objects	15-190-100-800	40,000	(8,769)	31,231	31,147	84
Total Regular Programs - Instruction		2,703,000	137,331	2,840,331	2,753,200	87,131
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	181,900	-	181,900	181,900	-
General Supplies	15-201-100-610	500	-	500	325	175
Total Cognitive - Mild		182,400	-	182,400	182,225	175
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	65,955	600	66,555	66,555	-
General Supplies	15-204-100-610	500	-	500	100	400
Total Learning and/or Language Disabilities		66,455	600	67,055	66,655	400
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	71,720	-	71,720	62,576	9,144
Other Salaries for Instruction	15-209-100-106	38,712	16,816	55,528	55,334	194
General Supplies	15-209-100-610	500	-	500	-	500
Total Behavioral Disabilities		110,932	16,816	127,748	117,910	9,838
Resource Room:						
Salaries of Teachers	15-213-100-101	394,675	(76,470)	318,205	306,812	11,393
Other Salaries for Instruction	15-213-100-106	38,212	-	38,212	38,212	-
Total Resource Room		432,887	(76,470)	356,417	345,024	11,393
Total Special Education		792,674	(59,054)	733,620	711,814	21,806
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	158,205	43,716	201,921	186,036	15,885
Total Basic Skills/Remedial		158,205	43,716	201,921	186,036	15,885
Bilingual Education:						
Salaries of Teachers	15-240-100-101	290,610	(50,167)	240,443	221,910	18,533
Other Salaries for Instruction	15-240-100-106	68,424	1,283	69,707	66,029	3,678
General Supplies	15-240-100-610	1,000	-	1,000	-	1,000
Textbooks	15-240-100-640	500	-	500	-	500
Total Bilingual Education		360,534	(48,884)	311,650	287,939	23,711
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	46,000	18,073	64,073	64,073	-
Purchased Services	15-401-100-500	1,000	-	1,000	232	768
Supplies and Materials	15-401-100-600	15,000	-	15,000	4,526	10,474
Other Objects	15-401-100-800	50,000	45,613	95,613	64,304	31,309
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		112,000	63,686	175,686	133,135	42,551
School Sponsored Athletics:						
Salaries	15-402-100-100	404,355	15,806	420,161	419,789	372
Other Salaries for Instruction	15-402-100-105	61,389	-	61,389	61,389	-
Other Purchased Services	15-402-100-500	50,000	27,470	77,470	75,177	2,293
Supplies and Materials	15-402-100-600	60,000	(24,696)	35,304	35,127	177
Equipment	15-402-100-731	5,000	(5,000)	-	-	-
Other Objects	15-402-100-800	2,000	3,126	5,126	5,126	-
Total School Sponsored Athletics		582,744	16,706	599,450	596,608	2,842

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: High School	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	FINAL TO ACTUAL
Before/After School Activities						
Salaries	15-421-100-101	10,000	(9,275)	725	725	-
Total Before/After School Activities		10,000	(9,275)	725	725	-
Summer Schools:						
Salaries of Teachers	15-422-100-101	30,000	35,000	65,000	64,345	655
Other Purchased Services	15-422-100-500	30,000	(30,000)	-	-	-
Supplies and Materials	15-422-100-600	3,000	(1,000)	2,000	-	2,000
Support Salaries	15-422-200-100	4,000	(4,000)	-	-	-
Total Summer Schools		67,000	-	67,000	64,345	2,655
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	71,755	(51,190)	20,565	-	20,565
Total Other At-Risk Programs:		71,755	(51,190)	20,565	-	20,565
Total - Instruction		4,857,912	93,036	4,950,948	4,733,802	217,146
Attendance & Social Work Services:						
Salaries	15-000-211-100	90,950	(45,475)	45,475	45,475	-
Salaries of Drop-Out Prevention Officers	15-000-211-171	41,925	-	41,925	41,925	-
Total Attendance & Social Work Services		132,875	(45,475)	87,400	87,400	-
Health Services:						
Salaries	15-000-213-100	68,700	-	68,700	68,700	-
Supplies and Materials	15-000-213-600	2,500	63	2,563	2,387	176
Total Health Services		71,200	63	71,263	71,087	176
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	475,093	-	475,093	473,548	1,545
Salaries of Secretarial & Clerical Assistan	15-000-218-105	184,167	(28,315)	155,852	138,441	17,411
Other Purchased Services	15-000-218-500	45,000	1,000	46,000	33,102	12,898
Supplies and Materials	15-000-218-600	10,000	(40)	9,960	8,469	1,491
Other Objects	15-000-218-800	250	-	250	27	223
Total Other Support Services-Students-Regular		714,510	(27,355)	687,155	653,587	33,568
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	510,989	(4,677)	506,312	478,274	28,038
Coach/Facilitator Salary	15-000-221-176	-	32,250	32,250	32,250	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		510,989	27,573	538,562	510,524	28,038
Educational Media Services/School Library:						
Salaries	15-000-222-100	90,950	-	90,950	90,950	-
Salaries of Technology Coordinators	15-000-222-177	93,850	-	93,850	93,850	-
Supplies and Materials	15-000-222-600	20,000	(5,003)	14,997	8,438	6,559
Total Educational Media Services/School Library		204,800	(5,003)	199,797	193,238	6,559
Support Services School Administration:						
Salaries of Principals & Assistant Principi	15-000-240-103	135,831	5,299	141,130	141,130	-
Salaries of Other Professional Staff	15-000-240-105	67,043	659	67,702	67,702	-
Supplies and Materials	15-000-240-600	35,000	-	35,000	25,708	9,292
Other Objects	15-000-240-800	15,000	(8,000)	7,000	4,184	2,816
Total Support Services School Administration		252,874	(2,042)	250,832	238,724	12,108
Security:						
Salaries	15-000-266-100	368,293	(94,853)	273,440	264,694	8,746
Total Security		368,293	(94,853)	273,440	264,694	8,746

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**BLENDED RESOURCES FUND 15**  
**SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
<b>School: High School</b>						
Student Transportation Services: Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	20,000	34,056	54,056	54,056	-
Total Student Transportation Services		20,000	34,056	54,056	54,056	-
Unallocated Benefits Employee Benefits: Health Benefits	15-000-291-270	1,428,249	-	1,428,249	1,427,188	1,061
Total Unallocated Benefits - Employee Benefits		1,428,249	-	1,428,249	1,427,188	1,061
Total Undistributed Expenditures		3,703,790	(113,036)	3,590,754	3,500,498	90,256
Total Expenditures - Current Expense		8,561,702	(20,000)	8,541,702	8,234,300	307,402
Total School Based Expenditures		8,561,702	(20,000)	8,541,702	8,234,300	307,402
Other Financing Sources/(Uses): Operating Transfer In		8,561,702	(20,000)	8,541,702	8,234,300	(307,402)
Total Other Financing Sources/(Uses)		8,561,702	(20,000)	8,541,702	8,234,300	(307,402)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Bradley Elementary</b>	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	FINAL TO ACTUAL
<b>Current Expense:</b>						
<b>Instruction - Regular Programs:</b>						
<b>Salaries of Teachers:</b>						
Preschool/Kindergarten	15-110-100-101	\$ 241,340	\$ (39,048)	\$ 202,292	\$ 166,720	\$ 35,572
Grades 1 - 5	15-120-100-101	1,433,318	159,401	1,592,719	1,589,783	2,936
<b>Regular Programs - Undistributed Instruction:</b>						
Other Salaries for Instruction	15-190-100-106	101,017	(62,800)	38,217	38,212	5
Other Purchased Services	15-190-100-500	35,000	4,970	39,970	39,970	-
General Supplies	15-190-100-610	184,500	6,328	190,828	175,500	15,328
Textbooks	15-190-100-640	5,000	-	5,000	5,000	-
Other Objects	15-190-100-800	18,000	9,232	27,232	22,626	4,606
<b>Total Regular Programs - Instruction</b>		<b>2,018,175</b>	<b>78,083</b>	<b>2,096,258</b>	<b>2,037,811</b>	<b>58,447</b>
<b>Learning and/or Language Disabilities:</b>						
Salaries of Teachers	15-204-100-101	302,510	-	302,510	301,610	900
Other Salaries for Instruction	15-204-100-106	153,348	(800)	152,548	150,510	2,038
General Supplies	15-204-100-610	5,000	-	5,000	3,014	1,986
<b>Total Learning and/or Language Disabilities</b>		<b>460,858</b>	<b>(800)</b>	<b>460,058</b>	<b>455,134</b>	<b>4,924</b>
<b>Behavioral Disabilities:</b>						
Salaries of Teachers	15-209-100-101	66,455	-	66,455	66,455	-
Other Salaries for Instruction	15-209-100-106	32,802	2,160	34,962	34,962	-
General Supplies	15-209-100-610	5,000	(5,000)	-	-	-
<b>Total Behavioral Disabilities</b>		<b>104,257</b>	<b>(2,840)</b>	<b>101,417</b>	<b>101,417</b>	<b>-</b>
<b>Resource Room:</b>						
Salaries of Teachers	15-213-100-101	585,155	6,250	591,405	587,434	3,971
<b>Total Resource Room</b>		<b>585,155</b>	<b>6,250</b>	<b>591,405</b>	<b>587,434</b>	<b>3,971</b>
<b>Total Special Education</b>		<b>1,150,270</b>	<b>2,610</b>	<b>1,152,880</b>	<b>1,143,985</b>	<b>8,895</b>
<b>Bilingual Education:</b>						
General Supplies	15-240-100-610	1,000	(960)	40	-	40
<b>Total Bilingual Education</b>		<b>1,000</b>	<b>(960)</b>	<b>40</b>	<b>-</b>	<b>40</b>
<b>School Sponsored Co-Curricular/ Extra-Curricular Activities:</b>						
Salaries	15-401-100-100	40,000	12,127	52,127	52,127	-
Supplies and Materials	15-401-100-600	1,500	-	1,500	1,500	-
<b>Total School Sponsored Co-Curricular/ Extra-Curricular Activities</b>		<b>41,500</b>	<b>12,127</b>	<b>53,627</b>	<b>53,627</b>	<b>-</b>
<b>Before/After School Activities</b>						
Salaries	15-421-100-101	40,000	(10,000)	30,000	24,703	5,297
<b>Total Before/After School Activities</b>		<b>40,000</b>	<b>(10,000)</b>	<b>30,000</b>	<b>24,703</b>	<b>5,297</b>
<b>Other At-Risk Programs:</b>						
Salaries of Teacher Tutors	15-424-100-178	93,850	-	93,850	-	93,850
Salaries of Reading Specialists	15-424-100-179	81,570	-	81,570	81,570	-
<b>Total Other At-Risk Programs:</b>		<b>175,420</b>	<b>-</b>	<b>175,420</b>	<b>81,570</b>	<b>93,850</b>
<b>Total - Instruction</b>		<b>3,426,365</b>	<b>81,860</b>	<b>3,508,225</b>	<b>3,341,696</b>	<b>166,529</b>
<b>Attendance &amp; Social Work Services:</b>						
Salaries of Drop-Out Prevention Officers	15-000-211-171	23,813	-	23,813	23,812	1
Salaries of Parent Liaison	15-000-211-173	29,213	(876)	28,337	27,095	1,242
<b>Total Attendance &amp; Social Work Services</b>		<b>53,026</b>	<b>(876)</b>	<b>52,150</b>	<b>50,907</b>	<b>1,243</b>
<b>Health Services:</b>						
Salaries	15-000-213-100	88,050	-	88,050	88,050	-
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,932	68
<b>Total Health Services</b>		<b>90,050</b>	<b>-</b>	<b>90,050</b>	<b>89,982</b>	<b>68</b>



**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Bradley Elementary</b>	ACCOUNT NUMBERS	JUNE 30, 2017			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	131,385	-	131,385	110,213	21,172
Salaries of Secretarial & Clerical Assistants	15-000-218-105	61,389	-	61,389	61,389	-
Supplies and Materials	15-000-218-600	200	-	200	115	85
<b>Total Other Support Services-Students-Regular</b>		<b>192,974</b>	<b>-</b>	<b>192,974</b>	<b>171,717</b>	<b>21,257</b>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	135,138	-	135,138	135,138	-
Coach/Facilitator Salary	15-000-221-176	121,264	(107,589)	13,675	13,643	32
<b>Total Improvement of Instruction Services/Other Support Services Instructional Staff</b>		<b>256,402</b>	<b>(107,589)</b>	<b>148,813</b>	<b>148,781</b>	<b>32</b>
Educational Media Services/School Library:						
Salaries	15-000-222-100	57,905	-	57,905	57,905	-
Supplies and Materials	15-000-222-600	1,850	16,396	18,246	18,246	-
<b>Total Educational Media Services/School Library</b>		<b>59,755</b>	<b>16,396</b>	<b>76,151</b>	<b>76,151</b>	<b>-</b>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	134,210	-	134,210	134,210	-
Salaries of Other Professional Staff	15-000-240-105	67,043	659	67,702	67,702	-
Supplies and Materials	15-000-240-600	5,000	-	5,000	4,205	795
<b>Total Support Services School Administration</b>		<b>206,253</b>	<b>659</b>	<b>206,912</b>	<b>206,117</b>	<b>795</b>
Security:						
Salaries	15-000-266-100	141,326	-	141,326	141,326	-
<b>Total Security</b>		<b>141,326</b>	<b>-</b>	<b>141,326</b>	<b>141,326</b>	<b>-</b>
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	12,500	9,550	22,050	21,982	68
<b>Total Student Transportation Services</b>		<b>12,500</b>	<b>9,550</b>	<b>22,050</b>	<b>21,982</b>	<b>68</b>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,428,249	-	1,428,249	1,427,188	1,061
<b>Total Unallocated Benefits - Employee Benefits</b>		<b>1,428,249</b>	<b>-</b>	<b>1,428,249</b>	<b>1,427,188</b>	<b>1,061</b>
<b>Total Undistributed Expenditures</b>		<b>2,440,535</b>	<b>(81,860)</b>	<b>2,358,675</b>	<b>2,334,151</b>	<b>24,524</b>
<b>Total Expenditures - Current Expense</b>		<b>5,866,900</b>	<b>-</b>	<b>5,866,900</b>	<b>5,675,847</b>	<b>191,053</b>
<b>Total School Based Expenditures</b>		<b>5,866,900</b>	<b>-</b>	<b>5,866,900</b>	<b>5,675,847</b>	<b>191,053</b>
Other Financing Sources/(Uses):						
Operating Transfer In		5,866,900	-	5,866,900	5,675,847	(191,053)
<b>Total Other Financing Sources/(Uses)</b>		<b>5,866,900</b>	<b>-</b>	<b>5,866,900</b>	<b>5,675,847</b>	<b>(191,053)</b>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Barack H. Obama School</b>	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 165,450	\$ 65,825	\$ 231,275	\$ 231,275	\$ -
Grades 1 - 5	15-120-100-101	1,460,003	154,133	1,614,136	1,614,136	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	111,336	(3,248)	108,088	108,088	-
Other Purchased Services	15-190-100-500	35,000	6,535	41,535	41,535	-
General Supplies	15-190-100-610	120,180	(11,705)	108,475	107,675	800
Other Objects	15-190-100-800	15,000	7,158	22,158	22,158	-
Total Regular Programs - Instruction		1,906,969	218,698	2,125,667	2,124,867	800
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	221,355	-	221,355	221,355	-
Other Salaries for Instruction	15-204-100-106	32,802	26,757	59,559	58,939	620
General Supplies	15-204-100-610	4,300	(4,300)	-	-	-
Total Learning and/or Language Disabilities		258,457	22,457	280,914	280,294	620
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	66,455	-	66,455	66,455	-
Other Salaries for Instruction	15-209-100-106	38,212	17,106	55,318	55,318	-
General Supplies	15-190-100-610	2,500	(2,500)	-	-	-
Total Behavioral Disabilities		107,167	14,606	121,773	121,773	-
Resource Room:						
Salaries of Teachers	15-213-100-101	347,470	88,353	435,823	435,520	303
Total Resource Room		347,470	88,353	435,823	435,520	303
Bilingual Education:						
Salaries of Teachers	15-240-100-101	156,190	69,000	225,190	225,160	30
General Supplies	15-240-100-610	10,000	(6,652)	3,348	1,536	1,812
Total Bilingual Education		166,190	62,348	228,538	226,696	1,842
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	40,000	18,875	58,875	58,875	-
Supplies and Materials	15-401-100-600	500	220	720	720	-
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		40,500	19,095	59,595	59,595	-
Before/After School Activities						
Salaries	15-421-100-101	15,000	(1,167)	13,833	12,869	964
Total Before/After School Activities		15,000	(1,167)	13,833	12,869	964
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	69,355	2,400	71,755	71,755	-
Total Other At-Risk Programs:		69,355	2,400	71,755	71,755	-
Total - Instruction		2,911,108	426,790	3,337,898	3,333,369	4,529
Attendance & Social Work Services:						
Salaries of Parent Liaison	15-000-211-173	30,750	-	30,750	30,750	-
Total Attendance & Social Work Services		30,750	-	30,750	30,750	-

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 BLENDED RESOURCES FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

School: <b>Barack H. Obama School</b>	ACCOUNT NUMBERS	JUNE 30, 2017				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Health Services:						
Salaries	15-000-213-100	74,620	-	74,620	74,620	-
Supplies and Materials	15-000-213-600	1,500	282	1,782	1,639	143
Total Health Services		76,120	282	76,402	76,259	143
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	90,950	-	90,950	90,950	-
Salaries of Secretarial & Clerical Assistants	15-000-218-105	61,389	-	61,389	61,389	-
Total Other Support Services-Students-Regular		152,339	-	152,339	152,339	-
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	135,138	1,527	136,665	136,665	-
Coach/Facilitator Salary	15-000-221-176	81,570	-	81,570	81,570	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		216,708	1,527	218,235	218,235	-
Educational Media Services/School Library:						
Salaries	15-000-222-100	59,905	-	59,905	59,905	-
Supplies and Materials	15-000-222-600	2,500	-	2,500	2,322	178
Total Educational Media Services/School Library		62,405	-	62,405	62,227	178
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	134,210	(1,285)	132,925	132,925	-
Salaries of Other Professional Staff	15-000-240-105	70,043	659	70,702	70,702	-
Supplies and Materials	15-000-240-600	10,000	5,020	15,020	14,610	410
Total Support Services School Administration		214,253	4,394	218,647	218,237	410
Security:						
Salaries	15-000-266-100	83,764	(3,632)	80,132	80,132	-
Total Security		83,764	(3,632)	80,132	80,132	-
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	10,000	15,661	25,661	25,529	132
Total Student Transportation Services		10,000	15,661	25,661	25,529	132
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,428,249	(1,097)	1,427,152	1,427,152	-
Total Unallocated Benefits - Employee Benefits		1,428,249	(1,097)	1,427,152	1,427,152	-
Total Undistributed Expenditures		2,274,588	17,135	2,291,723	2,290,860	863
Total Expenditures - Current Expense		5,185,696	443,925	5,629,621	5,624,229	5,392
Total School Based Expenditures		5,185,696	443,925	5,629,621	5,624,229	5,392
Other Financing Sources/(Uses):						
Operating Transfer In		5,185,696	443,925	5,629,621	5,624,229	(5,392)
Total Other Financing Sources/(Uses)		5,185,696	443,925	5,629,621	5,624,229	(5,392)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

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E. Special Revenue Fund

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	NO CHILD LEFT BEHIND		
	TITLE I	TITLE I - SIA	TITLE - II-A
Revenues:			
State Sources	\$ -	\$ -	\$ -
Federal Sources	1,763,811	67,850	330,091
Local Sources	-	-	-
<b>Total Revenues</b>	<b>1,763,811</b>	<b>67,850</b>	<b>330,091</b>
Expenditures:			
Instruction:			
Salaries of Teachers	-	-	-
Other Salaries	-	-	-
Purchased Professional Services	74,087	-	-
Other Purchased Services	-	-	-
Tuition	-	-	-
General Supplies	86,343	67,850	-
Textbooks	-	-	-
Other Objects	-	-	-
<b>Total Instruction</b>	<b>160,430</b>	<b>67,850</b>	<b>-</b>
Support Services:			
Salaries of Supervisors	229,053	-	166,937
Salaries of Other Professional Staff	-	-	7,562
Salaries of Secretarial & Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	-	-	36,350
Tuition	-	-	-
Purchased Professional Services	-	-	75,351
Rentals	-	-	-
Student Transportation	-	-	-
Other Purchased Services	-	-	27,598
Travel	-	-	3,578
Supplies & Materials	-	-	12,715
<b>Total Support Services</b>	<b>229,053</b>	<b>-</b>	<b>330,091</b>
Facilities Acquisition & Construction Services:			
Noninstructional Equipment	-	-	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>389,483</b>	<b>67,850</b>	<b>330,091</b>
Excess/(Deficit) of Revenues over Expenditures	1,374,328	-	-
Other Financing Sources/(Uses):			
Operating Transfers In:			
General Fund Contribution to Preschool Education Program	-	-	-
Operating Transfers Out:			
Contribution to Whole School Reform	(1,374,328)	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(1,374,328)</b>	<b>-</b>	<b>-</b>
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>NO CHILD LEFT BEHIND TITLE III</u>	<u>I.D.E.A. PART B BASIC REGULAR PROGRAM</u>	<u>I.D.E.A. PART B PRESCHOOL PROGRAM</u>
<b>Revenues:</b>			
State Sources	\$ -	\$ -	\$ -
Federal Sources	29,311	701,835	19,414
Local Sources	-	-	-
<b>Total Revenues</b>	<b>29,311</b>	<b>701,835</b>	<b>19,414</b>
<b>Expenditures:</b>			
<b>Instruction:</b>			
Salaries of Teachers	-	-	-
Other Salaries	-	-	-
Purchased Professional Services	15,923	18,000	-
Other Purchased Services	-	-	-
Tuition	-	512,932	-
General Supplies	1,449	36,174	13,414
Textbooks	-	-	-
Other Objects	-	-	-
<b>Total Instruction</b>	<b>17,372</b>	<b>567,106</b>	<b>13,414</b>
<b>Support Services:</b>			
Salaries of Supervisors	-	40,785	-
Salaries of Other Professional Staff	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services-Employee Benefits	7,972	23,755	-
Tuition	-	-	-
Purchased Professional Services	3,967	65,474	6,000
Rentals	-	-	-
Student Transportation	-	-	-
Other Purchased Services	-	-	-
Travel	-	-	-
Supplies & Materials	-	4,715	-
<b>Total Support Services</b>	<b>11,939</b>	<b>134,729</b>	<b>6,000</b>
<b>Facilities Acquisition &amp; Construction Services:</b>			
Noninstructional Equipment	-	-	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>29,311</b>	<b>701,835</b>	<b>19,414</b>
<b>Excess/(Deficit) of Revenues over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources/(Uses):</b>			
<b>Operating Transfers In:</b>			
General Fund Contribution to Preschool Education Program	-	-	-
<b>Operating Transfers Out:</b>			
Contribution to Whole School Reform	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenue &amp; Other Financing Sources Over Expenditures &amp; Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	PERKINS	21ST CENTURY COMMUNITY LEARNING CENTER	PROJECT LEAD THE WAY	STEM PARTNERSHIP MATERIAL RESOURCES
Revenues:				
State Sources	\$ -	\$ -	\$ 177,613	\$ 4,733
Federal Sources	8,540	295,313	-	-
Local Sources	-	-	-	-
<b>Total Revenues</b>	<b>8,540</b>	<b>295,313</b>	<b>177,613</b>	<b>4,733</b>
Expenditures:				
Instruction:				
Salaries of Teachers	-	83,347	72,130	-
Other Salaries	-	-	-	-
Purchased Professional Services	-	63,392	-	-
Other Purchased Services	-	-	-	-
Tuition	-	-	-	-
General Supplies	8,540	418	8,100	4,733
Textbooks	-	-	-	-
Other Objects	-	-	3,000	-
<b>Total Instruction</b>	<b>8,540</b>	<b>147,157</b>	<b>83,230</b>	<b>4,733</b>
Support Services:				
Salaries of Supervisors	-	60,322	-	-
Salaries of Other Professional Staff	-	42,390	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-
Other Salaries	-	-	2,400	-
Personal Services - Employee Benefits	-	32,142	23,439	-
Tuition	-	-	-	-
Purchased Professional Services	-	-	2,650	-
Rentals	-	-	-	-
Student Transportation	-	-	-	-
Other Purchased Services	-	13,302	-	-
Travel	-	-	-	-
Supplies & Materials	-	-	-	-
<b>Total Support Services</b>	<b>-</b>	<b>148,156</b>	<b>28,489</b>	<b>-</b>
Facilities Acquisition & Construction Services:				
Noninstructional Equipment	-	-	65,894	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>65,894</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,540</b>	<b>295,313</b>	<b>177,613</b>	<b>4,733</b>
Excess/(Deficit) of Revenues over Expenditures	-	-	-	-
Other Financing Sources/(Uses):				
Operating Transfers In:				
General Fund Contribution to Preschool Education Program	-	-	-	-
Operating Transfers Out:				
Contribution to Whole School Reform	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	PRESCHOOL EDUCATION AID	NONPUBLIC TEXTBOOKS	NONPUBLIC SECURITY	NONPUBLIC TECHNOLOGY	NONPUBLIC NURSING
Revenues:					
State Sources	\$ 7,676,399	\$ 15,226	\$ 13,193	\$ 7,659	\$ 20,198
Federal Sources	-	-	-	-	-
Local Sources	-	-	-	-	-
<b>Total Revenues</b>	<b>7,676,399</b>	<b>15,226</b>	<b>13,193</b>	<b>7,659</b>	<b>20,198</b>
Expenditures:					
Instruction:					
Salaries of Teachers	1,011,321	-	-	-	-
Other Salaries	545,587	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Other Purchased Services	96,904	-	-	-	-
Tuition	-	-	-	-	-
General Supplies	223,228	-	-	7,659	-
Textbooks	-	15,226	-	-	-
Other Objects	15,119	-	-	-	-
<b>Total Instruction</b>	<b>1,892,159</b>	<b>15,226</b>	<b>-</b>	<b>7,659</b>	<b>-</b>
Support Services:					
Salaries of Supervisors	118,501	-	-	-	-
Salaries of Other Professional Staff	442,150	-	-	-	-
Salaries of Secretarial & Clerical Assistants	118,302	-	-	-	-
Other Salaries	519,651	-	-	-	-
Personal Services - Employee Benefits	644,945	-	-	-	-
Tuition	3,173,803	-	-	-	-
Purchased Professional Services	829,374	-	-	-	20,198
Rentals	8,000	-	-	-	-
Student Transportation	455,469	-	-	-	-
Other Purchased Services	-	-	-	-	-
Travel	9,495	-	-	-	-
Supplies & Materials	38,198	-	13,193	-	-
<b>Total Support Services</b>	<b>6,357,888</b>	<b>-</b>	<b>13,193</b>	<b>-</b>	<b>20,198</b>
Facilities Acquisition & Construction Services:					
Noninstructional Equipment	-	-	-	-	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,250,047</b>	<b>15,226</b>	<b>13,193</b>	<b>7,659</b>	<b>20,198</b>
Excess/(Deficit) of Revenues over Expenditures	(573,648)	-	-	-	-
Other Financing Sources/(Uses):					
Operating Transfers In:					
General Fund Contribution to Preschool Education Program	573,648	-	-	-	-
Operating Transfers Out:					
Contribution to Whole School Reform	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>573,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	NONPUBLIC AUXILIARY SERVICES				
	COMPENSATORY EDUCATION	ENGLISH AS A SECOND LANGUAGE	TRANS- PORTATION	SCHOOL DONATIONS	MOESC
Revenues:					
State Sources	\$ 154,078	\$ 60,291	\$ 6,300	\$ -	\$ -
Federal Sources	-	-	-	-	-
Local Sources	-	-	-	2,268	46,652
<b>Total Revenues</b>	<b>154,078</b>	<b>60,291</b>	<b>6,300</b>	<b>2,268</b>	<b>46,652</b>
Expenditures:					
Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Services	154,078	60,291	-	-	-
Other Purchased Services	-	-	-	-	-
Tuition	-	-	-	-	-
General Supplies	-	-	-	2,268	46,652
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>Total Instruction</b>	<b>154,078</b>	<b>60,291</b>	<b>-</b>	<b>2,268</b>	<b>46,652</b>
Support Services:					
Salaries of Supervisors	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	-
Personal Services - Employee Benefits	-	-	-	-	-
Tuition	-	-	-	-	-
Purchased Professional Services	-	-	6,300	-	-
Rentals	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
<b>Total Support Services</b>	<b>-</b>	<b>-</b>	<b>6,300</b>	<b>-</b>	<b>-</b>
Facilities Acquisition & Construction Services:					
Noninstructional Equipment	-	-	-	-	-
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>154,078</b>	<b>60,291</b>	<b>6,300</b>	<b>2,268</b>	<b>46,652</b>
Excess/(Deficit) of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources/(Uses):					
Operating Transfers In:					
General Fund Contribution to Preschool Education Program	-	-	-	-	-
Operating Transfers Out:					
Contribution to Whole School Reform	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>NONPUBLIC HANDICAPPED SERVICES</u>						
	<u>EXAMINATION</u>						
	SUPPLEMENTAL INSTRUCTION	AND CLASSIFICATION	CORRECTIVE SPEECH	THE SPOT - TRANSPORTATION	NJSBAIG GRANT	TOTALS	
Revenues:							
State Sources	\$ 24,326	\$ 30,075	\$ 11,485	\$ -	\$ -	\$ 8,201,576	
Federal Sources	-	-	-	-	-	3,216,165	
Local Sources	-	-	-	452	14,395	63,767	
Total Revenues	<u>24,326</u>	<u>30,075</u>	<u>11,485</u>	<u>452</u>	<u>14,395</u>	<u>11,481,508</u>	
Expenditures:							
Instruction:							
Salaries of Teachers	-	-	-	-	-	1,166,798	
Other Salaries	-	-	-	-	-	545,587	
Purchased Professional Services	24,326	30,075	11,485	-	-	451,657	
Other Purchased Services	-	-	-	-	-	96,904	
Tuition	-	-	-	-	-	512,932	
General Supplies	-	-	-	-	-	506,828	
Textbooks	-	-	-	-	-	15,226	
Other Objects	-	-	-	-	-	18,119	
Total Instruction	<u>24,326</u>	<u>30,075</u>	<u>11,485</u>	<u>-</u>	<u>-</u>	<u>3,314,051</u>	
Support Services:							
Salaries of Supervisors	-	-	-	-	-	615,598	
Salaries of Other Professional Staff	-	-	-	-	-	492,102	
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-	118,302	
Other Salaries	-	-	-	-	-	522,051	
Personal Services - Employee Benef	-	-	-	-	-	768,603	
Tuition	-	-	-	-	-	3,173,803	
Purchased Professional Services	-	-	-	-	-	1,003,014	
Rentals	-	-	-	-	-	14,300	
Student Transportation	-	-	-	-	-	455,469	
Other Purchased Services	-	-	-	-	-	40,900	
Travel	-	-	-	452	-	13,525	
Supplies & Materials	-	-	-	-	9,393	78,214	
Total Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>452</u>	<u>9,393</u>	<u>7,295,881</u>	
Facilities Acquisition & Construction Services:							
Noninstructional Equipment	-	-	-	-	5,002	70,896	
Total Facilities Acquisition & Construction Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,002</u>	<u>70,896</u>	
Total Expenditures	<u>24,326</u>	<u>30,075</u>	<u>11,485</u>	<u>452</u>	<u>14,395</u>	<u>10,680,828</u>	
Excess/(Deficit) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,680</u>	
Other Financing Sources/(Uses):							
Operating Transfers In:							
General Fund Contribution to Preschool Education Program	-	-	-	-	-	573,648	
Operating Transfers Out:							
Contribution to Whole School Refor	-	-	-	-	-	(1,374,328)	
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(800,680)</u>	
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing U	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID OF EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 1,584,956	\$ 1,556,908	\$ 28,048
Purchased Professional & Educational Services	106,620	96,904	9,716
General Supplies	238,540	223,228	15,312
Other Objects	15,603	15,119	484
	<hr/>	<hr/>	<hr/>
Total Instruction	1,945,719	1,892,159	53,560
	<hr/>	<hr/>	<hr/>
Support Services:			
Salaries of Supervisors of Instruction	118,501	118,501	-
Salaries of Other Professional Staff	442,150	442,150	-
Salaries of Secretarial & Clerical Assistants	122,778	118,302	4,476
Other Salaries	519,652	519,651	1
Employee Benefits	644,945	644,945	-
Tuition	3,976,379	3,173,803	802,576
Purchased Professional Services	967,665	829,374	138,291
Rentals	8,000	8,000	-
Student Transportation	479,035	455,469	23,566
Travel	10,000	9,495	505
Supplies and Materials	38,500	38,198	302
	<hr/>	<hr/>	<hr/>
Total Support Services	7,327,605	6,357,888	969,717
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 9,273,324	\$ 8,250,047	\$ 1,023,277

**CALCULATION OF BUDGET & CARRYOVER**

Total Revised 2016-2017 Preschool Education Aid Allocation	\$ 7,811,335
Add: Actual Preschool Education Aid Carryover (June 30, 2016)	1,544,329
Add: Cancellation of Prior Year Encumbrances	-
Add: Local Source Revenue - Tuition and Prior Year Refunds	<hr/> 573,648
Total Preschool Education Aid Funds Available for 2016-2017 Budget	9,929,312
Less: 2016-2017 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	<hr/> (9,273,324)
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	655,988
Add: June 30, 2017 Unexpended Preschool Education Aid Funds	<hr/> 1,023,277
2016-2017 Carryover - Preschool Education Aid Funds	<hr/> \$ 1,679,265
2016-2017 Preschool Education Aid Funds Carryover Budgeted in 2017-2018	<hr/> \$ 1,544,329

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F. Capital Projects Fund

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PROJECT EXPENDITURES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

PROJECT TITLE	APPROVAL DATE	APPROPRIATIONS	EXPENDITURES		UNEXPENDED APPROPRIATIONS JUNE 30, 2017
			PRIOR YEARS	CURRENT YEAR	
Asbury Park Middle School Roof Repair & Replacement	9/14/2012	\$ 1,220,034	\$ 113,889	\$ 512,059	\$ 594,086
Asbury Park High School Roof Repair & Replacement	9/14/2012	2,448,606	895,968	1,273,675	278,963
Totals		\$ 3,668,640	\$ 1,009,857	\$ 1,785,734	\$ 873,049

**Reconciliation of Fund Balance, June 30, 2017**

Unexpended Project Balances, June 30, 2017	\$ 873,049
Less:	
Unexpended State Aid - SDA Grants	<u>(873,049)</u>
Total Fund Balance (GAAP Basis) - June 30, 2017	<u><u>\$ -</u></u>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE-BUDGETARY BASIS  
YEAR ENDED JUNE 30, 2017**

<b>Expenditures &amp; Other Financing Uses:</b>	
Purchased Professional & Technical Services	54,126
Construction Services	<u>1,731,608</u>
Total Expenditures	<u>1,785,734</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(1,785,734)
Beginning Fund Balance	<u>2,658,783</u>
Ending Fund Balance	<u><u>\$ 873,049</u></u>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
ASBURY PARK MIDDLE SCHOOL ROOF REPAIR & REPLACEMENT  
YEAR ENDED JUNE 30, 2017**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 1,220,034	\$ -	\$ 1,220,034	\$ 1,220,034
Total Revenues	1,220,034	-	1,220,034	1,220,034
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	66,889	27,511	94,400	118,794
Construction Services	47,000	484,548	531,548	1,101,240
Total Expenditures	113,889	512,059	625,948	1,220,034
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 1,106,145	\$ (512,059)	\$ 594,086	\$ -

**ADDITIONAL PROJECT INFORMATION**

Project Number	0100-070-12-2400
Grant Date	09/14/12 & 07/02/15
Original Authorized Cost	\$ 107,534
Additional Authorized Cost	1,112,500
Revised Authorized Cost	\$ 1,220,034
Percentage Increase Over Original Authorized Cost	1035%
Percentage Completion	51%
Original Target Completion Date	September 2014
Revised Target Completion Date	September 2017

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND  
PROJECT STATUS - BUDGETARY BASIS  
ASBURY PARK HIGH SCHOOL ROOF REPAIR & REPLACEMENT  
YEAR ENDED JUNE 30, 2017**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 2,448,606	\$ -	\$ 2,448,606	\$ 2,448,606
Total Revenues	2,448,606	-	2,448,606	2,448,606
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	172,148	26,615	198,763	256,563
Construction Services	723,820	1,247,060	1,970,880	2,192,043
Total Expenditures	895,968	1,273,675	2,169,643	2,448,606
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 1,552,638	\$ (1,273,675)	\$ 278,963	\$ -

**ADDITIONAL PROJECT INFORMATION**

Project Number	0100-070-12-2400
Grant Date	09/14/12 & 07/02/15
Original Authorized Cost	\$ 132,981
Additional Authorized Cost	2,315,625
Revised Authorized Cost	\$ 2,448,606
Percentage Increase Over Original Authorized Cost	1741%
Percentage Completion	89%
Original Target Completion Date	September 2014
Revised Target Completion Date	September 2017

G. Proprietary Funds

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Enterprise Funds

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
ENTERPRISE FUND  
SCHEDULE OF NET POSITION  
JUNE 30, 2017**

ASSETS	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
<b>Current Assets:</b>			
Cash	\$ 287,329	\$ 735,566	\$ 1,022,895
Accounts Receivable:			
State	1,178	-	1,178
Federal	109,878	-	109,878
Other	-	56,056	56,056
Inventories	25,471	9,608	35,079
	<hr/>	<hr/>	<hr/>
Total Current Assets	423,856	801,230	1,225,086
<b>Noncurrent Assets:</b>			
Equipment	887,324	2,348,513	3,235,837
Accumulated Depreciation	(763,136)	(2,314,174)	(3,077,310)
	<hr/>	<hr/>	<hr/>
Total Noncurrent Assets	124,188	34,339	158,527
	<hr/>	<hr/>	<hr/>
Total Assets	548,044	835,569	1,383,613
<hr/>			
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	297,465	5,225	302,690
Unearned Revenues	4,014	-	4,014
	<hr/>	<hr/>	<hr/>
Total Current Liabilities	301,479	5,225	306,704
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable	-	55,083	55,083
	<hr/>	<hr/>	<hr/>
Total Long-Term Liabilities	-	55,083	55,083
	<hr/>	<hr/>	<hr/>
Total Liabilities	301,479	60,308	361,787
<hr/>			
<b>NET POSITION</b>			
Net Investment in Capital Assets	124,188	34,339	158,527
Unrestricted	122,377	740,922	863,299
	<hr/>	<hr/>	<hr/>
Total Net Position	\$ 246,565	\$ 775,261	\$ 1,021,826
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
ENTERPRISE FUND  
SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 43,846	\$ -	\$ 43,846
Daily Sales - Non reimbursable Programs	8,006		8,006
Special Functions	49,745	-	49,745
Services Provided to Other LEA's	-	646,570	646,570
Total Operating Revenues	<u>101,597</u>	<u>646,570</u>	<u>748,167</u>
Operating Expenses:			
Cost of sales-reimbursable programs	1,090,081	-	1,090,081
Cost of sales-non-reimbursable programs	199,042	-	199,042
Salaries	149,416	439,304	588,720
Employee Benefits	4,200	5,798	9,998
Purchased Services	132,800	23,834	156,634
Insurance	35,373	-	35,373
Energy (Heat & Electricity)	-	3,640	3,640
Depreciation	37,243	18,826	56,069
Supplies and Materials	110,992	29,643	140,635
Miscellaneous	126	9,091	9,217
Equipment Repairs & Maintenance	33,448	42,902	76,350
Total Operating Expenses	<u>1,792,721</u>	<u>573,038</u>	<u>2,365,759</u>
Operating Income/(Loss)	<u>(1,691,124)</u>	<u>73,532</u>	<u>(1,617,592)</u>
Nonoperating Revenues/(Expenses):			
State Sources:			
State School Lunch Program	16,522	-	16,522
Federal Source:			
National School Lunch Program	961,338	-	961,338
National School Breakfast Program	540,578	-	540,578
Summer Food Service Program	29,767	-	29,767
After School Snack Program	19,666	-	19,666
Food Distribution Program	109,448	-	109,448
Fresh Fruit & Vegetables Program	61,000	-	61,000
Total Nonoperating Revenues	<u>1,738,319</u>	<u>-</u>	<u>1,738,319</u>
Change in Net Position	47,195	73,532	120,727
Net Position - Beginning	<u>199,370</u>	<u>701,729</u>	<u>901,099</u>
Total Net Position - Ending	<u>\$ 246,565</u>	<u>\$ 775,261</u>	<u>\$ 1,021,826</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
ENTERPRISE FUND  
SCHEDULE OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 99,311	\$ 624,848	\$ 724,159
Payments to Employees	(145,216)	(433,657)	(578,873)
Payments to Suppliers	(1,306,483)	(117,999)	(1,424,482)
Net Cash Flows From Operating Activities	<u>(1,352,388)</u>	<u>73,192</u>	<u>(1,279,196)</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	<u>1,639,206</u>	<u>-</u>	<u>1,639,206</u>
Net Cash Flows From Noncapital Financing Activities	<u>1,639,206</u>	<u>-</u>	<u>1,639,206</u>
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	<u>(7,990)</u>	<u>-</u>	<u>(7,990)</u>
Net Cash Flows From Financing Activities	<u>(7,990)</u>	<u>-</u>	<u>(7,990)</u>
Net Change in Cash & Cash Equivalents	278,828	73,192	352,020
Balances - Beginning of Year	<u>8,501</u>	<u>662,375</u>	<u>670,876</u>
Balances - Ending of Year	<u>\$ 287,329</u>	<u>\$ 735,567</u>	<u>\$ 1,022,896</u>

**Reconciliation of Operating Income/(Loss) to Net Cash Flows From Operating Activities:**

Operating Income/(Loss)	\$ (1,691,124)	\$ 73,532	\$ (1,617,592)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	109,448	-	109,448
Depreciation	37,243	18,826	56,069
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	6,588	119	6,707
Decrease/(Increase) in Accounts Receivable	-	(21,722)	(21,722)
(Decrease)/Increase in Accounts Payable	187,743	2,588	190,331
(Decrease)/Increase in Unearned Revenues	(2,286)	-	(2,286)
(Decrease)/Increase in Compensated Absences	-	(151)	(151)
Total Adjustments	<u>338,736</u>	<u>(340)</u>	<u>338,396</u>
Net Cash Flows From Operating Activities	<u>\$ (1,352,388)</u>	<u>\$ 73,192</u>	<u>\$ (1,279,196)</u>

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Internal Service Fund

Not Applicable

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## H. Fiduciary Fund

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2017**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT	SCHOLARSHIP	STUDENT	PAYROLL	
	COMPENSATION TRUST	TRUST	ACTIVITY		
Cash & Cash Equivalents	\$ 78,222	\$ 5,318	\$ 13,989	\$ 2,058,235	\$ 2,155,764
Interfund Receivable	-	-	-	4,952	4,952
<b>Total Assets</b>	<b>78,222</b>	<b>5,318</b>	<b>13,989</b>	<b>2,063,187</b>	<b>2,160,716</b>
<b>LIABILITIES</b>					
Due to Student Groups	-	-	13,989	-	13,989
Intergovernmental					
Payable- State	11,891	-	-	361,079	372,970
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,686,648	1,686,648
Reserved for Flexible Spending	-	-	-	15,460	15,460
<b>Total Liabilities</b>	<b>27,366</b>	<b>-</b>	<b>13,989</b>	<b>2,063,187</b>	<b>2,104,542</b>
<b>NET POSITION</b>					
Held in Trust for:					
Scholarships	-	5,318	-	-	5,318
Unemployment Claims	50,856	-	-	-	50,856
<b>Total Net Position</b>	<b>\$ 50,856</b>	<b>\$ 5,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,174</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIP TRUST	
Contributions:			
Board Contribution	\$ 30,670	\$ -	\$ 30,670
Contributions Plan Members	-	2,000	2,000
	89,871	-	89,871
Total Contributions	120,541	2,000	122,541
Investment Earnings:			
Interest	-	11	11
Net Investment Earnings	-	11	11
Total Additions	120,541	2,011	122,552
DEDUCTIONS			
Scholarships	-	2,000	2,000
Unemployment Claims	103,600	-	103,600
Total Deductions	103,600	2,000	105,600
Change in Net Position	16,941	11	16,952
Net Position - Beginning of the Year	33,915	5,307	39,222
Net Position - End of the Year	\$ 50,856	\$ 5,318	\$ 56,174

**CITY OF ASBURY PARK SCHOOL DISTRICT  
FIDUCIARY FUNDS  
SCHEDULE OF STUDENT ACTIVITY RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	BALANCE JULY 1, 2016	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2017
High School Student Council	\$ 12,636	\$ 20,320	\$ 19,682	\$ 13,274
Athletic Account	149	26,420	25,854	715
<b>Total Assets</b>	<b>\$ 12,785</b>	<b>\$ 46,740</b>	<b>\$ 45,536</b>	<b>\$ 13,989</b>

**FIDUCIARY FUNDS  
SCHEDULE OF CHANGES IN PAYROLL AGENCY ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

ASSETS	BALANCE JULY 1, 2016	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2017
Cash & Cash Equivalents	\$ 2,131,878	\$ 45,765,732	\$ 45,839,375	\$ 2,058,235
Interfund Receivable	-	4,952	-	4,952
<b>Total Assets</b>	<b>\$ 2,131,878</b>	<b>\$ 45,770,684</b>	<b>\$ 45,839,375</b>	<b>\$ 2,063,187</b>
<b>LIABILITIES</b>				
Payroll Deductions & Withholdings	\$ 346,433	\$ 22,033,488	\$ 22,018,842	\$ 361,079
Interfund Payable	330	22,048,796	22,049,126	-
Accrued Salaries & Wages	1,771,559	1,680,750	1,765,661	1,686,648
Reserved for Flexible Spending	13,556	7,650	5,746	15,460
<b>Total Liabilities</b>	<b>\$ 2,131,878</b>	<b>\$ 45,770,684</b>	<b>\$ 45,839,375</b>	<b>\$ 2,063,187</b>

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## I. Long-Term Debt

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
LONG-TERM DEBT  
SCHEDULE OF SERIAL BONDS PAYABLE  
JUNE 30, 2017**

SERIES	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	AMOUNT OUTSTANDING JUNE 30, 2016	ISSUED	RETIRED	AMOUNT OUTSTANDING JUNE 30, 2017
2008 Series - Refunding Bonds	1/16/2008	\$ 7,900,000	4.500%	\$ 925,000	\$ -	\$ 925,000	\$ -
Total				\$ 925,000	\$ -	\$ 925,000	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Revenues:					
Local Sources:					
Local Tax Levy	\$ 307,465	\$ -	\$ 307,465	\$ 307,465	\$ -
State Sources:					
Debt Service Aid Type II	659,160	-	659,160	659,160	-
Total Revenues	966,625	-	966,625	966,625	-
Expenditures:					
Regular Debt Service:					
Interest	41,625	-	41,625	41,625	-
Redemption of Principal	925,000	-	925,000	925,000	-
Total Expenditures	966,625	-	966,625	966,625	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	-	-	-	-	-
Fund Balance, July 1	4	-	4	4	-
Fund Balance, June 30	\$ 4	\$ -	\$ 4	\$ 4	\$ -



**STATISTICAL SECTION (Unaudited)**

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Financial Trends Information

Financial trends information is intended to assist the user in understanding and assessing how the School District's financial position has changed over time. Please refer to the following exhibits for a historical view of the School District's

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCURAL BASIS OF ACCOUNTING)**

	FISCAL YEAR ENDING JUNE 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Governmental Activities:</b>										
Net Investment in										
Capital Assets	\$ 21,759,946	\$ 19,195,923	\$ 17,549,219	\$ 16,961,416	\$ 15,323,134	\$ 14,825,081	\$ 13,638,694	\$ 13,512,199	\$ 13,307,786	\$ 30,779,237
Restricted	4,995,382	4,015,760	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536	12,607
Unrestricted	(25,977,764)	(23,432,128)	(25,705,315)	(3,218,370)	476,897	(3,371,854)	(6,508,529)	(7,416,714)	(8,223,491)	(3,863,990)
<b>Total Governmental Activities</b>	<b>\$ 777,564</b>	<b>\$ (220,445)</b>	<b>\$ 1,908,356</b>	<b>\$ 19,962,224</b>	<b>\$ 23,677,617</b>	<b>\$ 19,538,316</b>	<b>\$ 12,323,068</b>	<b>\$ 7,806,976</b>	<b>\$ 6,053,831</b>	<b>\$ 26,927,854</b>
<b>Business-Type Activities:</b>										
Net Investment in										
Capital Assets	\$ 158,527	\$ 206,605	\$ 238,518	\$ 240,572	\$ 266,969	\$ 279,000	\$ 301,599	\$ 310,565	\$ 347,594	\$ 403,800
Unrestricted	863,299	694,494	642,583	584,587	431,915	(277,585)	(207,297)	(855,265)	(902,126)	(868,692)
<b>Total Business-Type Activities</b>	<b>\$ 1,021,826</b>	<b>\$ 901,099</b>	<b>\$ 881,101</b>	<b>\$ 825,159</b>	<b>\$ 698,884</b>	<b>\$ 1,415</b>	<b>\$ 94,302</b>	<b>\$ (544,700)</b>	<b>\$ (554,732)</b>	<b>\$ (464,892)</b>
<b>District-Wide:</b>										
Net Investment in										
Capital Assets	\$ 21,918,473	\$ 19,402,528	\$ 17,787,737	\$ 17,201,988	\$ 15,590,103	\$ 15,104,081	\$ 13,940,293	\$ 13,822,764	\$ 13,655,180	\$ 31,183,037
Restricted	4,995,382	4,015,760	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536	12,607
Unrestricted	(25,114,465)	(22,737,634)	(25,062,732)	(2,633,783)	908,812	(3,649,439)	(6,715,826)	(8,271,979)	(9,125,617)	(4,732,682)
<b>Total District Net Position</b>	<b>\$ 1,799,390</b>	<b>\$ 680,654</b>	<b>\$ 2,789,457</b>	<b>\$ 20,787,383</b>	<b>\$ 24,376,501</b>	<b>\$ 19,539,731</b>	<b>\$ 12,417,370</b>	<b>\$ 7,262,276</b>	<b>\$ 5,499,099</b>	<b>\$ 26,462,962</b>

Source: School District Financial Reports

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CHANGES IN NET POSITION - (ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 17,017,191	\$ 17,561,585	\$ 15,747,491	\$ 15,130,637	\$ 13,737,905	\$ 20,038,915	\$ 20,767,548	\$ 22,150,176	\$ 25,937,161	\$ 23,848,591
Special Education	5,118,809	5,427,267	5,257,101	5,004,992	4,338,315	4,522,480	4,808,721	4,979,054	3,397,547	4,849,167
Other Special Education	1,226,033	1,518,767	1,459,844	1,481,229	1,534,892	1,532,965	1,686,040	1,882,648	1,670,462	1,234,554
Other Instruction	2,019,405	2,291,572	2,300,453	2,865,163	2,966,922	2,759,282	2,924,174	2,879,894	1,300,326	1,221,458
Support Services:										
Tuition	7,382,243	8,376,193	10,740,718	11,155,035	10,748,192	5,225,406	4,945,522	6,461,259	6,989,656	6,747,333
Student & Instruction Related Services	13,960,957	12,223,250	12,020,417	10,921,121	11,125,944	11,129,884	9,971,080	12,009,773	10,631,630	10,596,837
General Administrative Services	1,232,531	1,326,679	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433	1,896,030
School Administrative Services	1,100,292	2,744,114	2,251,110	1,735,175	1,120,174	1,181,073	929,093	1,477,603	1,835,177	1,541,712
Central Services	817,134	820,611	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821	1,035,794
Administrative Information Technology	88,379	93,563	290,404	106,155	95,987	146,226	74,955	125,055	180,704	129,487
Plant Operations & Maintenance	6,135,274	6,395,467	6,479,908	6,344,738	6,531,470	6,157,211	5,475,167	5,784,958	6,282,648	6,385,262
Pupil Transportation	1,641,762	2,048,007	2,370,288	2,503,517	1,780,526	1,984,783	1,486,897	1,665,046	1,735,881	2,065,599
Special Schools										
Unallocated Benefits	17,871,390	24,541,417	20,850,882	14,258,238	15,060,733	13,541,523	14,360,659	14,170,642	13,719,825	15,396,420
Unallocated Depreciation	1,423,195	1,400,817	1,327,795	1,314,298	1,281,550	1,241,375	1,226,806	1,193,546	1,154,928	1,494,514
Amortization of Bond Issuance Costs	-	-	-	-	14,633	14,633	14,633	14,633	14,633	14,633
Amortization of Loss on Refunding	-	-	-	-	13,330	13,330	13,330	13,330	13,330	13,330
Transfer of Funds to Charter School	4,515,189	5,017,355	5,311,688	5,417,984	5,203,918	4,691,095	4,784,727	4,365,633	3,780,170	2,927,078
Interest on Long-term Debt	24,281	34,373	78,505	118,452	207,042	259,051	306,057	452,658	296,427	492,996
Unallocated Adjustment to Capital Assets	-	288,244	57,972	1,302,558	498,643	249,692	362,839	11,572	-	-
Audit Recoveries	-	-	-	501,638	-	-	-	-	-	-
Cancellation of State Grant Balances	-	-	320,561	222,265	-	-	-	502,919	-	-
Total Governmental Activities Expenses	81,574,065	92,109,281	88,785,586	82,327,749	77,866,712	76,441,865	76,709,143	82,131,660	81,877,146	82,056,812
Business-type Activities										
Food Service	1,792,721	1,731,189	1,754,194	1,584,362	1,569,239	1,626,266	1,557,745	1,553,718	1,770,520	1,518,855
Information Technology Center	573,038	551,389	490,207	460,016	523,048	605,990	640,373	618,684	605,381	597,975
Total Business-type Activities Expense	2,365,759	2,282,578	2,244,401	2,044,378	2,092,287	2,232,256	2,198,118	2,172,402	2,375,901	2,116,830
Total District Expenses	\$ 83,939,824	\$ 94,391,859	\$ 91,029,987	\$ 84,372,127	\$ 79,958,999	\$ 78,674,121	\$ 78,907,261	\$ 84,304,062	\$ 84,253,047	\$ 84,173,642
Program Revenues:										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	\$ -	\$ -	\$ 367,180	\$ 143,850	\$ 328,574	\$ 439,384	\$ 140,035	\$ 59,431	\$ 248,183	\$ 34,993
Operating Grants & Contributions	14,704,072	23,303,359	21,333,747	16,270,736	15,317,951	16,339,446	16,831,491	16,495,374	14,956,490	17,534,683
Total Governmental Activities Program Revenues	14,704,072	23,303,359	21,700,927	16,414,586	15,646,525	16,778,830	16,971,526	16,554,805	15,204,673	17,569,676

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CHANGES IN NET POSITION - (ACCRUAL BASIS OF ACCOUNTING)  
LAST TEN FISCAL YEARS**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
	FISCAL YEAR ENDING JUNE 30									
<b>Business-Type Activities:</b>										
Charges for Services:										
Food Service	101,597	99,318	177,638	146,957	155,425	169,286	127,593	174,386	190,021	54,782
Information Technology Center	646,570	609,290	580,720	590,957	578,031	625,539	567,870	578,160	647,617	740,602
Operating Grants & Contributions	1,738,319	1,593,968	1,541,985	1,307,739	1,212,295	1,174,146	1,187,159	1,193,663	1,254,300	1,053,734
<b>Total Business Type Activities Program Revenues</b>	<b>2,486,486</b>	<b>2,302,576</b>	<b>2,300,343</b>	<b>2,045,653</b>	<b>1,945,751</b>	<b>1,968,971</b>	<b>1,882,622</b>	<b>1,946,209</b>	<b>2,091,938</b>	<b>1,849,118</b>
<b>Total District Program Revenues</b>	<b>\$ 17,190,558</b>	<b>\$ 25,605,935</b>	<b>\$ 24,001,270</b>	<b>\$ 18,460,239</b>	<b>\$ 17,592,276</b>	<b>\$ 18,747,801</b>	<b>\$ 18,854,148</b>	<b>\$ 18,501,014</b>	<b>\$ 17,296,611</b>	<b>\$ 19,418,794</b>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	\$ 66,869,993	\$ 68,805,922	\$ 67,084,659	\$ 65,913,163	\$ 62,220,187	\$ 59,663,035	\$ 59,737,617	\$ 65,576,855	\$ 66,672,473	\$ 64,487,136
Business-Type Activities	(120,727)	(19,998)	(55,942)	(1,275)	146,536	263,285	315,496	226,193	283,963	267,712
<b>Total District-Wide Net Expense</b>	<b>\$ 66,749,266</b>	<b>\$ 68,785,924</b>	<b>\$ 67,028,717</b>	<b>\$ 65,911,888</b>	<b>\$ 62,366,723</b>	<b>\$ 59,926,320</b>	<b>\$ 60,053,113</b>	<b>\$ 65,803,048</b>	<b>\$ 66,956,436</b>	<b>\$ 64,754,848</b>
<b>General Revenues &amp; Other Changes in Net Position:</b>										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	6,768,451	6,635,736	6,505,623	6,378,062	6,253,002	6,130,395	6,130,395	6,130,395	5,894,611	5,667,895
Taxes Levied for Debt Service	307,465	352,236	355,226	455,663	457,453	456,826	440,737	286,578	274,862	308,226
Unrestricted Grants & Contributions	60,057,668	59,313,574	57,699,792	57,242,851	59,317,721	60,240,210	56,623,026	60,499,454	56,315,135	57,618,595
Investment Earnings	-	-	-	-	(45,247)	47,156	104,239	139,529	148,880	(98,353)
Reduction of Compensated Absences	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	734,418	375,575	113,774	156,597	281,728	78,510	1,837,401	525,750	679,187	322,002
Cancellation of Other Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(125,000)	(843,936)	(125,000)	(932,274)	(111,200)	(113,675)	(22,935)
Amortization of Bond Premium	-	-	-	-	50,185	50,186	50,185	50,185	50,185	50,185
Cancellation of Tax Levy Receivable	-	-	-	-	-	-	-	-	-	-
Cancellation of Prior Year Payables	-	-	637,656	955,259	-	-	-	(190,691)	-	-
<b>Total Governmental Activities</b>	<b>67,868,002</b>	<b>66,677,121</b>	<b>65,312,071</b>	<b>65,063,432</b>	<b>65,470,906</b>	<b>66,878,283</b>	<b>64,253,709</b>	<b>67,330,000</b>	<b>63,249,185</b>	<b>63,845,615</b>
<b>Business-Type Activities:</b>										
Investment Earnings	-	-	-	-	-	-	-	-	6,948	5,509
Reduction of Compensated Absences	-	-	-	-	69	(4,030)	7,968	565	87,175	-
Transfers	-	-	-	125,000	843,936	125,000	912,274	100,000	100,000	-
Cancellation of Prior Year Receivables	-	-	-	-	-	-	-	-	-	-
Contract Profit Guarantee	-	-	-	-	-	49,428	34,256	119,980	-	-
Capital Contribution	-	-	-	-	-	-	-	15,680	-	-
<b>Total Business-Type Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>844,005</b>	<b>170,398</b>	<b>954,498</b>	<b>236,225</b>	<b>194,123</b>	<b>5,509</b>
<b>Total District-Wide</b>	<b>\$ 67,868,002</b>	<b>\$ 66,677,121</b>	<b>\$ 65,312,071</b>	<b>\$ 65,188,432</b>	<b>\$ 66,314,911</b>	<b>\$ 67,048,681</b>	<b>\$ 65,208,207</b>	<b>\$ 67,566,225</b>	<b>\$ 63,443,308</b>	<b>\$ 63,851,124</b>
<b>Change in Net Position:</b>										
Governmental Activities	\$ 998,009	\$ (2,128,801)	\$ (1,772,588)	\$ (849,731)	\$ 3,250,719	\$ 7,215,248	\$ 4,516,092	\$ 1,753,145	\$ (3,423,288)	\$ (2,618,012)
Business-Type Activities	120,727	19,998	55,942	126,275	697,469	(92,887)	639,002	10,032	(89,840)	(249,943)
<b>Total District</b>	<b>\$ 1,118,736</b>	<b>\$ (2,108,803)</b>	<b>\$ (1,716,646)</b>	<b>\$ (723,456)</b>	<b>\$ 3,948,188</b>	<b>\$ 7,122,361</b>	<b>\$ 5,155,094</b>	<b>\$ 1,763,177</b>	<b>\$ (3,513,128)</b>	<b>\$ (2,867,955)</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
FUND BALANCES AND GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	FISCAL YEAR ENDING JUNE 30.									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund:										
Reserved/Restricted	\$ 7,527,875	\$ 6,114,080	\$ 10,064,449	\$ 11,066,982	\$ 14,439,540	\$ 12,582,195	\$ 5,801,063	\$ 1,919,667	\$ 936,283	\$ -
Unreserved	(2,959,957)	(2,250,076)	(3,178,912)	(2,113,527)	(2,818,533)	(4,109,502)	(3,477,068)	(4,042,288)	(2,939,646)	1,278,635
Total General Fund	\$ 4,567,918	\$ 3,864,004	\$ 6,885,537	\$ 8,953,455	\$ 11,621,007	\$ 8,472,693	\$ 2,323,995	\$ (2,122,621)	\$ (2,003,363)	\$ 1,278,635
All Other Governmental Funds:										
Reserved	\$ -	\$ -	\$ -	\$ 320,561	\$ 320,561	\$ 320,561	\$ -	\$ 21,417	\$ -	\$ -
Unreserved, Reported in:										
Special Revenue Fund	-	(107,208)	(107,208)	(217,549)	(63,335)	(347,540)	-	-	(716,931)	-
Capital Projects Fund	-	-	-	-	-	-	-	710,157	14,990	-
Debt Service Fund	4	3	3	2	-	12	12	17,950	18,263	12,607
Total All Other Governmental Funds	\$ 4	\$ (107,205)	\$ (107,205)	\$ 103,014	\$ 257,226	\$ (26,967)	\$ 12	\$ 749,524	\$ (683,678)	\$ 12,607



**CITY OF ASBURY PARK SCHOOL DISTRICT  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Revenues:</b>										
Tax Levy	\$ 7,075,916	\$ 6,987,972	\$ 6,860,849	\$ 6,833,725	\$ 6,710,455	\$ 6,587,221	\$ 6,571,132	\$ 6,416,973	\$ 6,169,473	\$ 5,976,121
Tuition Charges	-	-	367,180	143,850	328,574	439,384	140,035	59,431	248,183	34,993
Miscellaneous	670,651	337,901	98,685	97,201	252,695	73,662	1,797,768	360,341	572,836	301,334
Local Sources	63,767	37,674	15,089	59,396	29,033	4,848	39,633	165,409	106,351	20,668
State Sources	73,882,589	71,677,564	70,105,720	70,188,630	70,175,630	70,300,649	68,225,958	66,012,314	66,872,184	70,743,752
Federal Sources	3,604,959	3,815,520	3,324,765	3,324,957	4,460,042	6,279,007	5,228,559	10,982,514	4,399,441	4,409,526
<b>Total Revenue</b>	<b>85,297,882</b>	<b>82,856,631</b>	<b>80,772,288</b>	<b>80,647,759</b>	<b>81,956,429</b>	<b>83,684,771</b>	<b>82,003,085</b>	<b>83,996,982</b>	<b>78,368,468</b>	<b>81,486,394</b>
<b>Expenditures:</b>										
<b>Instruction:</b>										
Regular Instruction	17,203,781	17,600,331	15,675,138	15,175,379	13,737,905	20,038,915	20,767,548	22,150,176	25,937,161	23,848,591
Special Education Instruction	5,118,809	5,427,267	5,257,101	5,004,992	4,338,315	4,522,480	4,808,721	4,979,054	3,397,547	4,849,167
Other Special Instruction	1,226,033	1,518,767	1,459,844	1,481,229	1,534,892	1,532,965	1,686,040	1,882,648	1,670,462	1,234,554
School Sponsored/Other Instruction	2,019,405	2,291,572	2,300,453	2,865,163	2,966,922	2,759,282	2,924,174	2,879,894	1,300,326	1,221,458
<b>Tuition</b>	<b>7,382,243</b>	<b>8,376,193</b>	<b>10,740,718</b>	<b>11,155,035</b>	<b>10,748,192</b>	<b>5,225,406</b>	<b>4,945,522</b>	<b>6,461,259</b>	<b>6,989,656</b>	<b>6,747,333</b>
<b>Student &amp; Other Instruction Related Services</b>	<b>13,960,957</b>	<b>12,223,250</b>	<b>12,020,417</b>	<b>10,921,121</b>	<b>11,125,944</b>	<b>11,129,884</b>	<b>9,971,080</b>	<b>12,009,773</b>	<b>10,631,630</b>	<b>10,596,837</b>
General Administrative Services	1,100,292	2,744,114	2,251,110	1,735,175	1,120,174	1,181,073	929,093	1,477,603	1,835,177	1,541,712
School Administrative Services	1,232,531	1,326,679	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433	1,896,030
Central Services	817,134	820,611	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821	1,035,794
Administrative Information	88,379	93,563	290,404	106,155	95,987	146,226	74,955	125,055	180,704	129,487
Technology	6,135,274	6,395,467	6,479,908	6,531,470	6,344,738	6,157,211	5,475,167	5,784,958	6,282,648	6,385,262
Plant Operations & Maintenance	1,641,762	2,048,007	2,370,288	2,503,517	1,780,526	1,984,783	1,486,897	1,665,046	1,735,881	2,065,599
Student Transportation	18,113,336	16,449,639	15,158,657	14,477,938	15,245,876	13,732,108	14,531,270	14,327,573	14,025,693	15,531,828
Employee Benefits	-	-	-	-	-	-	-	-	224,387	166,017
Special Schools	4,515,189	5,017,355	5,311,688	5,417,984	5,203,918	4,691,095	4,784,727	4,365,633	3,780,170	2,927,078
Transfer of Funds to Charter School	3,062,218	2,320,765	988,570	3,000,365	1,068,709	1,522,664	600,404	327,405	95,081	44,518
Capital Outlay	925,000	1,015,000	985,000	1,254,773	1,209,538	1,154,791	1,115,736	1,082,126	1,039,131	976,256
Debt Service:	41,625	92,375	131,775	177,761	228,664	281,439	326,266	368,764	395,168	582,457
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>84,583,968</b>	<b>85,760,955</b>	<b>83,341,520</b>	<b>83,565,879</b>	<b>78,543,568</b>	<b>77,813,264</b>	<b>76,998,495</b>	<b>81,878,228</b>	<b>82,233,076</b>	<b>81,779,978</b>
<b>Excess (Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>713,914</b>	<b>(2,904,324)</b>	<b>(2,569,232)</b>	<b>(2,918,120)</b>	<b>3,412,861</b>	<b>5,871,507</b>	<b>5,004,590</b>	<b>2,118,754</b>	<b>(3,864,608)</b>	<b>(293,584)</b>

**CITY OF ASBURY PARK SCHOOL DISTRICT  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Other Financing Sources/(Uses):										
Cancellation of Prior Year Receivable	(10,000)	(10,000)	(26,000)	(135,000)	(868,936)	(125,000)	(932,274)	(190,691)	(113,675)	(22,935)
Transfers Out	-	-	-	-	-	-	-	(111,200)	-	7,900,000
Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	(8,100,000)
Bonds Redeemed	-	-	-	-	-	-	-	-	-	451,666
Bond Premium	-	-	-	-	-	-	-	-	-	(119,972)
Loss on Refunding	-	-	-	-	-	-	-	-	-	(131,694)
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Cancellation of Tax Levy Receivable	-	-	637,656	955,259	-	-	-	-	-	-
Audit Recoveries	-	-	(320,561)	(501,638)	-	-	-	-	-	-
Cancellation of State Grant Balances	-	-	-	(222,265)	-	-	-	(502,919)	-	-
Total Other Financing Sources/(Uses)	(10,000)	(10,000)	291,095	96,356	(868,936)	(125,000)	(932,274)	(804,810)	(113,675)	(22,935)
Net Change in Fund Balances	\$ 703,914	\$ (2,914,324)	\$ (2,278,137)	\$ (2,821,764)	\$ 2,543,925	\$ 5,746,507	\$ 4,072,316	\$ 1,313,944	\$ (3,978,283)	\$ (316,519)
Debt Service as a Percentage of Noncapital Expenditures	1.19%	1.33%	1.36%	1.78%	1.86%	1.88%	1.89%	1.78%	1.75%	1.91%

Source: District records

**CITY OF ASBURY PARK SCHOOL DISTRICT  
GENERAL FUND - OTHER LOCAL REVENUE BY SOURCE  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

FISCAL YEAR ENDING JUNE 30,	INTEREST ON INVESTMENTS	TUITION	REFUNDS	LAND	INSURANCE SALE OF PROPERTY ADJUSTMENT	BUSINESS PERSONAL REFUND OF PROPERTY TAX PRIOR YEARS	REFUND OF E-RATE EXPENDITURES PRIOR YEARS	MISCELLANEOUS	TOTAL	
										\$
2017	\$ 29,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,771	\$ 16,492	\$ 88,109	\$ 670,651
2016	24,400	-	-	-	-	-	-	-	313,501	337,901
2015	22,359	367,180	-	-	-	-	-	-	76,336	465,875
2014	24,866	143,850	-	-	-	-	-	-	72,335	241,051
2013	5,019	328,574	-	-	-	-	-	-	247,676	581,269
2012	-	439,384	-	-	-	-	-	-	73,662	513,046
2011	7,373	140,035	-	900,000	298,917	298,917	-	-	591,467	1,937,792
2010	4,045	59,431	103,101	-	-	-	-	-	253,183	419,760
2009	71,303	248,183	335,543	-	-	-	-	-	165,862	820,891
2008	167,506	34,992	2,457	-	-	-	-	-	152,040	356,995

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### Revenue Capacity Information

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

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	VACANT LAND	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	APARTMENT	TOTAL ASSESSED VALUE	TAX EXEMPT PROPERTY	PUBLIC UTILITIES	NET VALUATION TAXABLE	TOTAL DIRECT SCHOOL TAX RATE	ESTIMATED ACTUAL (COUNTY EQUALIZED VALUE)
2017	\$ 72,117,900	\$ 824,919,600	\$ 312,467,500	\$ 2,399,800	\$ 156,645,900	\$ 1,368,550,700	\$ 611,517,100	N/A	\$ 1,368,550,700	0.519	\$ 1,432,679,673
2016	72,937,700	785,310,900	283,305,200	1,988,100	148,079,200	1,291,621,100	433,372,500	N/A	1,291,621,100	0.564	1,400,318,489
2015	57,632,600	735,840,000	271,325,600	2,194,800	149,910,600	1,216,903,600	559,238,800	N/A	1,216,903,600	0.564	1,451,322,549
2014 (R)	53,659,200	684,630,300	285,831,600	2,164,500	158,486,100	1,184,771,700	446,482,200	N/A	1,184,771,700	0.573	1,184,771,700
2014	16,514,900	267,925,515	84,057,500	694,100	46,760,500	415,952,515	18,520,880	N/A	415,952,515	1.613	1,222,311,240
2013	14,780,300	270,521,200	85,565,400	694,100	56,038,100	427,599,100	178,377,900	2,009,379	429,608,479	1.534	1,197,087,914
2012	15,430,300	271,706,500	85,423,500	694,100	49,334,400	422,588,800	182,001,100	1,746,498	424,335,298	1.540	1,298,826,915
2011	14,694,000	272,159,800	87,265,800	694,100	51,677,000	426,490,700	171,114,600	1,900,986	428,391,686	1.500	1,434,088,998
2010	18,002,100	269,543,300	86,430,000	694,100	53,297,200	427,966,700	166,104,500	2,325,716	430,292,416	1.450	1,320,362,981
2009	19,585,500	263,954,200	85,967,600	694,100	57,536,200	427,737,600	163,314,000	1,931,161	429,668,761	1.395	1,353,725,093

(R) = Reassessment

**CITY OF ASBURY PARK SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
LAST TEN FISCAL YEARS  
(RATE PER \$100 OF ASSESSED VALUE)**

FISCAL YEAR ENDED JUNE 30,	DIRECT SCHOOL DISTRICT	OVERLAPPING RATES		TOTAL DIRECT AND OVERLAPPING TAX RATE
		CITY OF ASBURY PARK	MONMOUTH COUNTY	
2017	0.538	1.292	0.314	2.144
2016	0.564	1.300	0.350	2.214
2015	0.573	1.283	0.311	2.167
2014 (R)	1.613	3.481	0.828	5.922
2015	1.534	3.201	0.874	5.609
2014	1.537	3.083	0.926	5.546
2013	1.501	2.902	0.818	5.221
2012	1.446	2.687	0.798	4.931
2011	1.395	2.598	0.819	4.812
2010	1.363	2.485	0.775	4.623
2009	1.244	2.357	0.722	4.323

Source: Municipal Tax Collector

(R) = Reassessment

**PRINCIPAL PROPERTY TAX PAYERS  
CURRENT YEAR AND NINE YEARS AGO**

NOT AVAILABLE



**CITY OF ASBURY PARK SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	TAXES LEVIED FOR THE FISCAL YEAR	COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS
		AMOUNT	PERCENTAGE OF LEVY	
2017	\$ 7,075,916	\$ 7,075,916	100.00%	N/A
2016	6,987,972	6,987,972	100.00%	N/A
2015	6,860,849	6,860,849	100.00%	N/A
2014	6,833,725	6,833,725	100.00%	N/A
2013	6,587,221	6,587,221	100.00%	N/A
2012	6,571,132	6,571,132	100.00%	N/A
2011	6,416,973	5,846,621	91.11%	\$ 570,352
2010	6,169,473	6,153,248	99.74%	16,225
2009	5,976,121	5,601,301	93.73%	374,820
2008	5,716,541	4,606,910	80.59%	1,109,631
	5,135,248	5,119,922	99.70%	15,326

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

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Debt Capacity Information

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

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	GOVERNMENTAL ACTIVITIES			TOTAL DISTRICT	PERCENTAGE OF	
	GENERAL OBLIGATION BONDS	UNFUNDED PENSION LIABILITY	LOANS		PERSONAL INCOME	PERSONAL PER CAPITA
2017	\$ -	\$ 1,349,489	\$ -	\$ 1,349,489	N/A	N/A
2016	925,000	1,637,863	-	2,562,863	N/A	N/A
2015	1,940,000	1,906,679	-	3,846,679	N/A	\$ 69,410
2014	2,925,000	2,155,939	-	5,080,939	1.30%	66,019
2013	2,960,000	2,385,639	10,236	5,355,875	1.18%	63,067
2012	4,820,000	2,595,782	569,310	7,985,092	0.79%	63,001
2011	5,705,000	2,786,367	839,100	9,330,467	0.65%	61,039
2010	6,560,000	2,956,978	1,099,836	10,616,814	0.55%	57,873
2009	7,390,000	3,113,909	1,351,962	11,855,871	0.48%	57,337
2008	8,185,000	3,419,777	1,596,093	13,200,870	0.45%	59,915

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 30,	GENERAL BONDED DEBT OUTSTANDING		PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERSONAL PER CAPITA
	GENERAL OBLIGATION BONDS	NET GENERAL BONDED DEBT OUTSTANDING		
2017	\$ -	\$ -		N/A
2016	925,000	925,000	0.07%	N/A
2015	1,940,000	1,940,000	0.25%	\$ 69,410
2014	2,925,000	2,925,000	0.25%	66,019
2013	2,960,000	2,960,000	0.71%	63,067
2012	4,820,000	4,820,000	1.12%	63,001
2011	5,705,000	5,705,000	1.34%	61,039
2010	5,705,000	6,560,000	1.53%	57,873
2009	7,390,000	7,390,000	1.72%	57,337

**CITY OF ASBURY PARK SCHOOL DISTRICT  
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2017**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
City of Asbury Park	\$ 24,392,264	100.00%	\$ 24,392,264
Monmouth County General Obligation Debt	456,319,190	1.14%	<u>5,196,183</u>
Subtotal, Overlapping Debt			29,588,447
Direct Debt			<u>-</u>
Total Direct & Overlapping Debt			<u><u>\$ 29,588,447</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Monmouth County Board of Taxation.

**CITY OF ASBURY PARK SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Debt Limit	\$ 56,475,044	\$ 53,964,255	\$ 51,227,722	\$ 49,526,269	\$ 36,628,694	\$ 55,749,214	\$ 54,043,052	\$ 54,935,686	\$ 53,148,223	\$ 48,745,114
Total Net Debt Applicable to Limit	-	925,000	1,940,000	2,925,000	4,179,773	5,389,310	6,544,100	7,659,836	8,741,962	9,781,093
Legal Debt Margin	\$ 56,475,044	\$ 53,039,255	\$ 49,287,722	\$ 46,601,269	\$ 32,448,921	\$ 50,359,904	\$ 47,498,952	\$ 47,275,850	\$ 44,406,261	\$ 38,964,021
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0%	1.71%	3.79%	5.91%	11.41%	9.67%	12.11%	13.94%	16.45%	20.07%

**Legal Debt Margin Calculation for Fiscal Year 2016**

	2016	2015	2014
Average Equalized Valuation of Taxable Property	\$ 1,410,620,423	\$ 1,400,318,489	\$ 1,424,689,394
Debt Limit (4% of Average Equalization Value)	\$ 56,475,044	-	-
Net Bonded School Debt	\$ 56,475,044	-	-
Legal Debt Margin	\$ 56,475,044	-	-

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey, Department of Treasury, Division of Taxation

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Demographic and Economic Information

Demographic and Economic information is intended to (1) to assist users in understanding the socioeconomic environment within which the School District operates and (2) to provide information the facilitates comparisons of financial information over time and among school districts. Please refer to the following exhibits for a historical view of the deomographic and economic statistics and factors prevalent in the location in which the School District's operates.

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

YEAR	POPULATION (a)	CITY OF ASBURY PARK INCOME PERSONAL INCOME (b)	MONMOUTH COUNTY PER CAPITA PERSONAL INCOME (c)	UNEMPLOYMENT RATE (d)
2017	N/A	N/A	N/A	N/A
2016	15,722	N/A	N/A	N/A
2015	15,818	\$ 1,097,927,380	\$ 69,410	6.40%
2014	15,908	1,050,230,252	66,019	9.60%
2013	* 15,958	1,006,423,186	63,067	12.80%
2012	15,960	1,005,495,960	63,001	19.80%
2011	16,017	977,661,663	61,039	19.60%
2010	16,125	933,202,125	57,873	19.40%
2009	16,564	949,730,068	57,337	12.40%
2008	16,534	990,634,610	59,915	9.86%

**Source:**

\* 2010 Census

<sup>a</sup> Population information provided by the NJ Dept of Labor and Workforce Development.<sup>b</sup> Personal income has been estimated based upon the municipal population and per capita personal income presented.<sup>c</sup> Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis.<sup>d</sup> Unemployment data provided by the NJ Dept of Labor and Workforce Development.

**PRINCIPAL EMPLOYERS  
CURRENT YEAR AND TEN YEARS AGO  
UNAUDITED**

**NOT AVAILABLE**

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### Operating Information

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

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**CITY OF ASBURY PARK SCHOOL DISTRICT  
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Instruction:										
Regular	151	152	164	189	179	174	187	251	266	269
Special Education	61	61	67	63	62	63	60	42	44	50
Other Instruction	66	62	95	64	58	58	49	52	77	49
Support Services:										
Student & Instruction Related Services	69	69	42.5	54	54	54	53	89	94	68
School Administrative Services	23	22	23	22	23	22	22	28	13	16
Other Administrative Services	7	14	11	3	3	3	3	3	2	38
Central Services	12	19	12	21	21	28	29	13	15	15
Administrative Information Technology	9	12	9	1	1	2	2	-	-	-
Plant Operations & Maintenance	70.5	61	60	32	32	31	31	68	69	69
Pupil Transportation	1	-	0.5	1	1	-	-	1	1	1
Other Support Services	27.5	27	35	54	54	52	47	11	12	-
Food Service	3	3	3	3	3	3	3	4	40	14
<b>Total</b>	<b>500</b>	<b>502</b>	<b>522</b>	<b>507</b>	<b>491</b>	<b>490</b>	<b>486</b>	<b>562</b>	<b>633</b>	<b>589</b>

Source: District Personnel Records

CITY OF ASBURY PARK SCHOOL DISTRICT  
 OPERATING STATISTICS  
 LAST TEN FISCAL YEARS

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	SENIOR HIGH SCHOOL				
2017	2,419	\$ 86,679,561	\$ 35,833	-6.44%	278	N/A	N/A	N/A	1,974	1,860	4.00%	94.22%
2016	2,271	86,974,345	38,298	8.86%	275	N/A	N/A	N/A	1,898	1,701	-2.26%	89.62%
2015	2,420	85,133,710	35,179	10.34%	299	N/A	N/A	N/A	1,942	1,753	-1.93%	90.28%
2014	2,452	78,174,075	31,882	-1.78%	267	N/A	N/A	N/A	1,980	1,764	0.20%	89.09%
2013	2,400	77,899,698	32,458	3.10%	297	N/A	N/A	N/A	1,976	1,827	-0.45%	92.46%
2012	2,419	76,156,897	31,483	-1.83%	267	N/A	N/A	N/A	1,985	1,818	-5.11%	91.59%
2011	2,518	80,754,743	32,071	-4.10%	289	N/A	N/A	N/A	2,092	1,895	-7.23%	90.58%
2010	2,419	80,893,858	33,441	-11.83%	368	6.6:1	5.2:1	6.3:1	2,255	2,046	5.57%	90.73%
2009	2,114	80,176,747	37,927	8.05%	386	6.5:1	7.1:1	7.3:1	2,136	1,945	-5.86%	91.06%
2008	2,269	79,646,804	35,102	N/A	432	6.7:1	6.4:1	6.3:1	2,269	1,948	N/A	85.85%

Sources: District records

Note: Enrollment based on annual October district count.

a Operating expenditures equal total expenditures less debt service and capital outlay.

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).



**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
LAST TEN FISCAL YEARS**

DISTRICT BUILDINGS	FISCAL YEAR ENDED JUNE 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Elementary Schools:</b>										
<b>Bradley Elementary:</b>										
Square Feet	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,300	82,300
Capacity (Students)	658	658	658	658	658	658	658	658	658	658
Enrollment	409	372	352	527	550	495	299	299	336	471
<b>Barack Obama Elementary:</b>										
Square Feet	56,100	56,100	56,100	56,100	56,100	56,100	56,100	56,100	56,100	56,100
Capacity (Students)	448	448	448	448	448	448	448	448	448	448
Enrollment	371	384	374				394	444	430	
<b>Thurgood Marshall Elementary:</b>										
Square Feet	88,215	88,215	88,215	88,215	88,215	88,215	88,215	88,215	88,215	88,215
Capacity (Students)	706	706	706	706	706	706	706	706	706	706
Enrollment	450	456	470	529	573	569	502	468	455	548
<b>Middle School:</b>										
<b>Asbury Park Middle School:</b>										
Square Feet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Capacity (Students)	632	632	632	632	632	632	632	632	632	632
Enrollment	371	359	386	549	502	503	366	469	453	654
<b>High School:</b>										
<b>Asbury Park High School:</b>										
Square Feet	98,300	98,300	98,300	98,300	98,300	98,300	98,300	98,300	98,300	98,300
Capacity (Students)	651	651	651	651	651	651	651	651	651	651
Enrollment	343	319	341	335	360	383	440	410	458	441

Number of Schools at June 30, 2017:  
 Elementary = 3  
 Middle School = 1  
 High School = 1

**Source:** District Facilities Office

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF REQUIRED MAINTENANCE  
LAST TEN FISCAL YEARS**

**UNDISTRIBUTED EXPENDITURES - REQUIRED  
MAINTENANCE FOR SCHOOL FACILITIES  
11-000-261-xxx**

FISCAL YEAR ENDED JUNE 30,	BARACK H. OBAMA SCHOOL	MIDDLE SCHOOL	THURGOOD MARSHALL SCHOOL	BRADLEY ELEMENTARY SCHOOL	HIGH SCHOOL	TOTAL SCHOOL FACILITIES	TOTAL
2017	\$ 159,152	\$ 225,596	\$ 220,714	\$ 207,916	\$ 375,300	\$ 1,188,678	\$ 1,188,678
2016	197,775	280,343	274,277	258,373	465,531	1,476,299	1,476,299
2015	194,148	275,200	269,246	253,634	619,549	1,611,777	1,611,777
2014	213,229	302,248	295,708	278,562	502,820	1,592,567	1,592,567
2013	163,278	231,443	226,435	213,306	385,029	1,219,491	1,219,491
2012	114,556	162,379	158,873	149,633	270,091	855,532	855,532
2011	121,651	172,438	168,707	158,924	286,866	908,586	908,586
2010	129,176	157,213	159,502	170,485	313,670	930,046	930,046
2009	66,522	210,891	193,830	192,998	258,440	922,681	922,681
2008	171,059	170,778	112,858	116,264	287,387	858,346	858,346

Total School Facilities	\$ 1,530,546	\$ 2,188,529	\$ 2,080,150	\$ 2,000,095	\$ 3,764,683	\$ 11,564,003	\$ 11,564,003
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\* School facilities as defined under EFCFA.  
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)

Source: District records

**CITY OF ASBURY PARK SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2017**

	COVERAGE	DEDUCTIBLE
<b>School Package Policy - NJSIG</b>		
Blanket Real & Personal Property	\$ 450,000,000	\$ 5,000
Blanket Hardware Media	2,153,139	1,000
Extra Expense	50,000,000	5,000
Valuable Papers	10,000,000	5,000
Equipment Breakdown	100,000,000	5,000
General Liability	11,000,000	
<b>Auto - NJSIG</b>		
Auto Liability	11,000,000	
Auto Physical Damage (Comprehensive & Collision)	ACV Basis	1,000
<b>Crime Coverage - NJSIG</b>		
Employee Dishonesty (Includes Faithful Performance)	250,000	1,000
Forgery & Alteration	25,000	500
Money & Securities	100,000	500
Money Orders/Counterfeit	10,000	500
<b>Bonds - NJSIG</b>		
Board Secretary	400,000	1,000
Treasurer of School Moneys	400,000	1,000
<b>School Board Legal Liability - SAIF</b>		
Educators E&O	10,000,000 Each Claim 10,000,000 Aggregate	10,000
Employment Practices	Included	25,000
<b>Student Accident - BMI Benefits</b>		
Monumental Life		
Sports & School Activities	5,000,000	
Employers' Liability	1,000,000	
<b>Worker's Compensation/SAIF</b>		
Workers' Compensation	Statutory	
Employers Liability	5,000,000	

Source: District records.

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**SINGLE AUDIT SECTION**

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EXHIBIT K-1

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

Honorable President and Members  
of the Board of Education  
City of Asbury Park School District  
County of Monmouth  
Asbury Park, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Asbury Park School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City of Asbury Park School District’s basic financial statements, and have issued our report thereon dated November 10, 2017.

**Internal Control Over Financial Reporting**

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

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

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

deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Kevin P. Frenia  
Certified Public Accountant  
Public School Accountant, No. 1011

Toms River, New Jersey  
November 10, 2017





EXHIBIT K-2

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

Honorable President and Members  
of the Board of Education  
City of Asbury Park School District  
County of Monmouth  
Asbury Park, New Jersey

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

We have audited the City of Asbury Park School District’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the School District’s major federal and state programs for the fiscal year ended June 30, 2017. The City of Asbury Park School District’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

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

**Auditor’s Responsibility**

Our responsibility is to express an opinion on compliance for each of the City of Asbury Park School District’s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); New Jersey OMB’s Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey. Those standards, the Uniform Guidance and New Jersey OMB’s Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of

compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the City of Asbury Park School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2017.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal 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.

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

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

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.

Kevin P. Frenia  
Certified Public Accountant  
Public School Accountant, No. 1011

Toms River, New Jersey  
November 10, 2017

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2016			CARRYOVER/ (WALKOVER) OF A/R
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
<b>U.S. DEPARTMENT OF AGRICULTURE PASSED- THROUGH STATE DEPARTMENT OF AGRICULTURE:</b>									
Enterprise Fund:									
Noncash Assistance:									
Food Distribution:									
Commodity Supplemental									
Food Program	10.555	171NJ304N1099	Unavailable	\$ 107,162	7/1/16-6/30/17	\$ -	\$ -	\$ -	\$ -
Food Program	10.555	16161NJ304N1099	Unavailable	114,336	7/1/15-6/30/16	-	6,300	-	-
Total Food Distribution						-	6,300	-	-
Cash Assistance:									
Child Nutrition Cluster:									
National School Lunch Program									
National School Lunch Program	10.555	16161NJ304N1099	100-010-3350-026	913,534	7/1/15-6/30/16	(71,735)	-	-	-
National School Lunch Program	10.555	171NJ304N1099	100-010-3350-026	961,338	7/1/16-6/30/17	-	-	-	-
Snack Program	10.555	171NJ304N1099	100-010-3350-026	19,666	7/1/16-6/30/17	-	-	-	-
Snack Program	10.555	16161NJ304N1099	100-010-3350-026	15,489	7/1/15-6/30/16	(568)	-	-	-
Subtotal for CFDA #10.555						(72,303)	-	-	-
Breakfast Program									
Breakfast Program	10.553	171NJ304N1099	100-010-3350-028	540,578	7/1/16-6/30/17	-	-	-	-
Breakfast Program	10.553	16161NJ304N1099	100-010-3350-028	484,693	7/1/15-6/30/16	(39,197)	-	-	-
Subtotal for CFDA #10.553						(39,197)	-	-	-
Summer Food Service Program									
Summer Food Service Program	10.559	171NJ304N1099	100-010-3350-033	29,767	7/1/15-6/30/16	-	-	-	-
Subtotal for CFDA #10.559						-	-	-	-
Total Child Nutrition Cluster						(111,500)	6,300	-	-
Other Programs:									
Fresh Fruit & Vegetable Program									
Fresh Fruit & Vegetable Program	10.582	171NJ304L1603	Unavailable	61,000	7/1/16-6/30/17	-	-	-	-
Fresh Fruit & Vegetable Program	10.582	16161NJ304L1603	Unavailable	55,546	7/1/15-6/30/16	(8,566)	-	-	-
Total Other Programs						(8,566)	-	-	-
Total U.S. Department of Agriculture						(120,066)	6,300	-	-
<b>U.S. DEPARTMENT OF LABOR PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:</b>									
Special Revenue Fund:									
WIA/WIOA Cluster:									
WIA/WIOA Youth Activities	17.259	Not Available	Unavailable	30,000	9/1/14-6/30/15	(21,870)	16,190	-	-
Total WIA/WIOA Cluster						(21,870)	16,190	-	-
Total U.S. Department of Labor						(21,870)	16,190	-	-
<b>U.S. DEPARTMENT OF EDUCATION PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:</b>									
Special Revenue Fund:									
Special Education Cluster:									
I.D.E.A. Part B Basic									
I.D.E.A. Part B Basic	84.027	H027A160100	100-034-5065-016	740,943	7/1/16-6/30/17	-	-	-	(181,120)
I.D.E.A. Part B Basic	84.027	H027A150100	100-034-5065-016	763,100	7/1/15-6/30/16	(359,106)	181,120	-	181,120
I.D.E.A. Part B Basic	84.027	H027A150100	100-034-5065-016	724,161	9/1/13-8/31/14	-	-	8,029	-
Subtotal for CFDA #84.027						(359,106)	181,120	8,029	-
I.D.E.A. Preschool									
I.D.E.A. Preschool	84.173	H173A160114	100-034-5065-020	18,861	7/1/16-6/30/17	-	-	-	(4,827)
I.D.E.A. Preschool	84.173	H173A150114	100-034-5065-020	18,996	7/1/15-6/30/16	(4,829)	4,827	-	4,827
Subtotal for CFDA #84.173						(4,829)	4,827	-	-
Total Special Education Cluster						(363,935)	185,947	8,029	-
Other Programs:									
Title I									
Title I	84.010A	S010A160030	100-034-5064-194	2,022,840	7/1/16-6/30/17	-	-	-	(309,343)
Title I	84.010A	S010A150030	100-034-5064-194	2,062,284	7/1/15-6/30/16	(825,846)	617,268	-	309,343
Title I	84.010A	S010A150030	100-034-5064-194	2,084,681	9/1/13-8/31/14	-	-	5,875	-
Title I	84.010A	S010A150030	100-034-5064-194	2,287,262	9/1/11-8/31/12	-	-	18,419	-
Title I - SIA	84.010A	S010A160030	100-034-5064-194	45,900	7/1/16-6/30/17	-	-	-	(30,600)
Title I - SIA	84.010A	S010A150030	100-034-5064-194	30,600	7/1/15-6/30/16	(190,371)	91,586	-	30,600
Subtotal for CFDA #84.010A						(1,016,217)	708,854	24,294	-
Title II-A									
Title II-A	84.367A	S367A160029	100-034-5063-290	363,415	7/1/16-6/30/17	-	-	-	(367,588)
Title II-A	84.367A	S367A150029	100-034-5063-290	374,156	7/1/15-6/30/16	(438,107)	367,588	-	367,588
Title II-A	84.367A	S367A150029	100-034-5063-290	375,424	7/1/13-6/30/14	-	-	5,000	-
Subtotal for CFDA #84.367A						(438,107)	367,588	5,000	-
Title III									
Title III	84.365A	S365A160030	100-034-5064-187	57,954	7/1/16-6/30/17	-	-	-	(44,863)
Title III	84.365A	S365A150030	100-034-5064-187	59,700	7/1/15-6/30/16	(70,980)	53,898	-	44,863
Title III - Immigrant	84.365A	S365A150030	100-034-5064-187	21,494	7/1/15-6/30/16	(19,934)	19,934	-	-
Subtotal for CFDA #84.365A						(90,914)	73,832	-	-

The Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this statement.

CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CARRYOVER/ (WALKOVER) OF UNEARNED REVENUE	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	ADJUSTMENTS TO ACCOUNTS RECEIVABLE	ADJUSTMENTS TO UNEARNED REVENUE	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2017		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ 6,300 (6,300)	\$ 107,162	\$ (109,448)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,014	\$ -
-	107,162	(109,448)	-	-	-	-	-	-	4,014	-
-	71,735	-	-	-	-	-	-	-	-	-
-	892,788	(961,338)	-	-	-	-	-	(68,550)	-	-
-	18,546	(19,666)	-	-	-	-	-	(1,120)	-	-
-	568	-	-	-	-	-	-	-	-	-
-	983,637	(981,004)	-	-	-	-	-	(69,670)	-	-
-	501,765	(540,578)	-	-	-	-	-	(38,813)	-	-
-	39,197	-	-	-	-	-	-	-	-	-
-	540,962	(540,578)	-	-	-	-	-	(38,813)	-	-
-	29,767	(29,767)	-	-	-	-	-	-	-	-
-	29,767	(29,767)	-	-	-	-	-	-	-	-
-	1,661,528	(1,660,797)	-	-	-	-	-	(108,483)	4,014	-
-	59,605	(61,000)	-	-	-	-	-	(1,395)	-	-
-	8,566	-	-	-	-	-	-	-	-	-
-	68,171	(61,000)	-	-	-	-	-	(1,395)	-	-
-	1,729,699	(1,721,797)	-	-	-	-	-	(109,878)	4,014	-
-	9,159	-	-	-	-	(3,479)	-	-	-	-
-	9,159	-	-	-	-	(3,479)	-	-	-	-
-	9,159	-	-	-	-	(3,479)	-	-	-	-
181,120 (181,120)	565,346 177,986	(701,835) -	- -	- 2,176	- -	- -	- 8,029	(356,717) -	220,228 -	- 2,176
-	743,332	(701,835)	-	2,176	-	-	8,029	(356,717)	220,228	2,176
4,827 (4,827)	14,409 2	(19,414) -	- -	- -	- -	- -	- -	(9,279) -	4,274 -	- -
-	14,411	(19,414)	-	-	-	-	-	(9,279)	4,274	-
-	757,743	(721,249)	-	2,176	-	-	8,029	(365,996)	224,502	2,176
309,343 (309,343)	1,379,255 272,288	(1,763,811) -	- -	- 14,405	- 244,215	- (244,215)	- 5,875	(952,928) -	568,372 -	- 78,115
-	-	-	-	-	-	-	18,419	-	-	-
30,600 (30,600)	- 98,785	(67,850) -	- -	- -	- 60,986	- (60,986)	- -	(76,500) -	8,650 -	- -
-	1,750,328	(1,831,661)	-	14,405	305,201	(305,201)	24,294	(1,029,428)	577,022	78,115
367,588 (367,588)	244,776 70,519	(330,091) -	- -	- 1,500	- -	- -	- 5,000	(486,227) -	400,912 -	- 1,500
-	315,295	(330,091)	-	1,500	-	-	5,000	(486,227)	400,912	1,500
44,863 (44,863)	17,433 16,977	(29,311) -	- -	- 2,086	- 9,140	- (9,035)	- -	(85,384) -	73,506 -	- 2,086
-	34,410	(29,311)	-	2,086	29,074	(28,969)	-	(85,384)	73,506	2,086

The Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this statement.

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL AWARD IDENTIFICATION NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2016			CARRYOVER/ (WALKOVER) OF A/R
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
Carl D. Perkins - Secondary	84.048A	V048A160030	100-034-5062-084	11,340	9/1/16-8/31/17	-	-	-	-
Carl D. Perkins - Secondary	84.048A	V048A150030	100-034-5062-084	23,891	9/1/15-8/31/16	(7,298)	-	-	-
Subtotal for CFDA #84.048A						(7,298)	-	-	-
CCLC - Competitive (21st Century)	84.287	S287C160030	100-034-5064-161	500,000	9/1/16-8/31/17	-	-	-	-
Subtotal for CFDA #84.048A						-	-	-	-
Education During a Pandemic	84.184T	Not Available	Unavailable	25,000	9/1/10-8/31/11	(21,253)	-	-	-
Teaching American History	84.215X	Not Available	Unavailable	279,120	9/1/11-8/31/13	-	919	-	-
Total Other Programs						(1,573,789)	1,151,193	29,294	-
Total Special Revenue Fund						(1,959,594)	1,353,330	37,323	-
General Fund:									
Medical Assistance Program	93.778	1605NJ5MAP	100-054-7540-211	275,730	7/1/15-6/30/16	(15,174)	-	-	-
Medical Assistance Program	93.778	1705NJ5MAP	100-054-7540-211	358,637	7/1/16-6/30/17	-	-	-	-
SEMI/ARRA	93.778	1705NJ5MAP	100-054-7540-211	30,157	7/1/16-6/30/17	-	-	-	-
Total General Fund						(15,174)	-	-	-
Total U.S. Department of Education						(1,974,768)	1,353,330	37,323	-
Total Federal Awards						\$ (2,094,834)	\$ 1,359,630	\$ 37,323	\$ -

CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CARRYOVER/ (WALKOVER) OF UNEARNED REVENUE	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	ADJUSTMENTS TO ACCOUNTS RECEIVABLE	ADJUSTMENTS TO UNEARNED REVENUE	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2017		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
-	7,814	(8,540)	-	-	-	-	-	(726)	-	-
-	7,298	-	-	-	-	-	-	-	-	-
-	15,112	(8,540)	-	-	-	-	-	(726)	-	-
-	248,939	(295,313)	-	-	-	-	-	(251,061)	204,687	-
-	248,939	(295,313)	-	-	-	-	-	(251,061)	204,687	-
-	-	-	-	-	-	-	-	(21,253)	-	-
-	-	-	-	-	-	(919)	-	-	-	-
-	2,364,084	(2,494,916)	-	17,991	334,275	(335,089)	29,294	(1,874,079)	1,256,127	81,701
-	3,130,986	(3,216,165)	-	20,167	334,275	(338,568)	37,323	(2,240,075)	1,480,629	83,877
-	15,174	-	-	-	-	-	-	-	-	-
-	358,637	(358,637)	-	-	-	-	-	-	-	-
-	30,157	(30,157)	-	-	-	-	-	-	-	-
-	403,968	(388,794)	-	-	-	-	-	-	-	-
-	3,534,954	(3,604,959)	-	20,167	334,275	(338,568)	37,323	(2,240,075)	1,480,629	83,877
\$ -	\$ 5,264,653	\$ (5,326,756)	\$ -	\$ 20,167	\$ 334,275	\$ (338,568)	\$ 37,323	\$ (2,349,953)	\$ 1,484,643	\$ 83,877

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2016			CARRYOVER/ (WALKOVER) AMOUNT ACCOUNTS RECEIVABLE	CARRYOVER/ (WALKOVER) AMOUNT DEFERRED REVENUE
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR		
State Department of Education:								
General Fund:								
Categorical Special Education Aid	495-034-5120-089	\$ 1,392,679	7/1/16-6/30/17	\$ -	\$ -	\$ -	\$ -	\$ -
Equalization Aid	495-034-5120-078	28,163,553	7/1/16-6/30/17	-	-	-	-	-
Categorical Security Aid	495-034-5120-084	1,000,414	7/1/16-6/30/17	-	-	-	-	-
Adjustment Aid	495-034-5120-085	24,422,872	7/1/16-6/30/17	-	-	-	-	-
PARCC Readiness Aid	495-034-5120-098	23,420	7/1/16-6/30/17	-	-	-	-	-
Per Pupil Growth Aid	495-034-5120-097	23,420	7/1/16-6/30/17	-	-	-	-	-
Professional Learning Community Aid	495-034-5120-101	22,850	7/1/16-6/30/17	-	-	-	-	-
<b>Total State Aid Public</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Categorical Transportation Aid	495-034-5120-014	380,652	7/1/16-6/30/17	-	-	-	-	-
Extraordinary Aid	495-034-5120-044	675,280	7/1/15-6/30/16	(675,280)	-	-	-	-
Extraordinary Aid	495-034-5120-044	579,318	7/1/16-6/30/17	-	-	-	-	-
Demonstrably Effective Program Aid	495-034-5064-002	1,617,685	7/1/16-6/30/17	-	1,617,685	-	-	-
On-Behalf TPAF Pension								
Contributions (Noncash Assistance)	495-034-5094-002	2,725,808	7/1/16-6/30/17	-	-	-	-	-
On-Behalf TPAF Post-Retirement								
Medical (Noncash Assistance)	495-034-5094-001	2,271,217	7/1/16-6/30/17	-	-	-	-	-
On-Behalf Long Term Disability (Noncash Assistance)	495-034-5094-004	3,728	7/1/16-6/30/17	-	-	-	-	-
Reimbursed TPAF Social Security								
Contributions (Nonbudgeted)	495-034-5094-003	1,823,791	7/1/15-6/30/16	(88,228)	-	-	-	-
Reimbursed TPAF Social Security								
Contributions (Nonbudgeted)	495-034-5094-003	1,772,014	7/1/16-6/30/17	-	-	-	-	-
<b>Total General Fund</b>				<b>(763,508)</b>	<b>1,617,685</b>	<b>-</b>	<b>-</b>	<b>-</b>
Special Revenue Fund:								
Preschool Education Aid	495-034-5120-086	7,811,335	7/1/16-6/30/17	-	-	-	-	1,544,329
Preschool Education Aid	495-034-5120-086	7,811,335	7/1/15-6/30/16	(781,132)	1,544,329	-	-	(1,544,329)
STEM Partnership Material Resources	Not Available	7,856	7/1/16-6/30/17	-	-	-	-	-
New Jersey Nonpublic Aid:								
Textbook Aid	100-034-5120-064	17,004	7/1/16-6/30/17	-	-	-	-	-
Textbook Aid	100-034-5120-064	17,644	7/1/15-6/30/16	-	-	693	-	-
Nursing	100-034-5120-070	27,810	7/1/15-6/30/16	-	-	7,479	-	-
Nursing	100-034-5120-070	26,550	7/1/16-6/30/17	-	-	-	-	-
Technology	100-034-5120-070	8,034	7/1/15-6/30/16	-	-	77	-	-
Technology	100-034-5120-070	7,670	7/1/16-6/30/17	-	-	-	-	-
Security	100-034-5120-509	7,725	7/1/15-6/30/16	-	-	5	-	-
Security	100-034-5120-509	14,750	7/1/16-6/30/17	-	-	-	-	-
Non-Public Handicapped Services:								
Examination & Classification	100-034-5120-066	38,005	7/1/15-6/30/16	-	-	13,289	-	-
Examination & Classification	100-034-5120-066	34,046	7/1/16-6/30/17	-	-	-	-	-
Corrective Speech	100-034-5120-066	11,485	7/1/16-6/30/17	-	-	-	-	-
Corrective Speech	100-034-5120-066	11,735	7/1/10-6/30/11	(1,172)	-	-	-	-
Supplementary Instruction	100-034-5120-066	28,218	7/1/15-6/30/16	-	-	5,198	-	-
Supplementary Instruction	100-034-5120-066	28,249	7/1/16-6/30/17	-	-	-	-	-
Non-Public Auxiliary Services:								
English as a Second Language	100-034-5120-067	60,221	7/1/15-6/30/16	-	-	1,696	-	-
English as a Second Language	100-034-5120-067	68,513	7/1/16-6/30/17	-	-	-	-	-
Compensatory Education	100-034-5120-067	137,057	7/1/15-6/30/16	-	-	6,768	-	-
Compensatory Education	100-034-5120-067	176,473	7/1/16-6/30/17	-	-	-	-	-
Transportation	100-034-5120-067	6,300	7/1/16-6/30/17	-	-	-	-	-
PLTW - Vocational Partnership Grant	100-034-5062-032	264,480	3/1/16-6/30/19	-	-	-	(201,839)	198,889
Project Lead The Way	100-034-5062-032	201,839	3/1/16-6/30/19	(201,839)	198,889	-	201,839	(198,889)
Teacher Mentoring Program	495-034-5120-052	3,507	7/1/07-6/30/08	-	-	1,924	-	-
Evening School for the Foreign Born	100-034-5062-026	5,000	7/1/07-6/30/08	-	-	208	-	-
Evening School for the Foreign Born	100-034-5062-026	4,474	7/1/05-6/30/06	-	-	339	-	-
Evening School for the Foreign Born	100-034-5062-026	4,726	7/1/03-6/30/04	-	-	250	-	-
Character Education Aid	495-034-5120-053	7,547	7/1/05-6/30/06	-	-	786	-	-
Character Education Aid	495-034-5120-053	7,997	7/1/04-6/30/05	-	-	3,984	-	-
State Department of Human Services:								
New Jersey Youth Corps	Contract #AANY5C	314,765	7/1/04-6/30/05	(696)	-	-	-	-
New Jersey Youth Corps	Contract #AANY4C	284,567	7/1/03-6/30/04	(15,723)	-	-	-	-
School Based Youth Services	100-010-3360-096	269,502	7/1/06-6/30/07	-	-	68,397	-	-
School Based Youth Services	100-010-3360-096	266,833	7/1/05-6/30/06	-	-	97,280	-	-
Supplemental School Achievement Grant	100-010-3360-096	79,750	7/1/04-6/30/05	-	-	6,344	-	-
Personalized Student Learning Plan	100-034-5062-032	7,500	7/1/10-6/30/11	(886)	-	-	-	-
<b>Total Special Revenue Fund</b>				<b>(1,001,448)</b>	<b>1,743,218</b>	<b>214,717</b>	<b>-</b>	<b>-</b>



CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	ADJUSTMENTS TO ACCOUNTS RECEIVABLE	REPAYMENT OF BALANCE AT JUNE 30, 2017				MEMO CUMULATIVE TOTAL	
					UNREARNED REVENUE	UNREARNED REVENUE	UNREARNED REVENUE	UNREARNED REVENUE	BUDGETARY RECEIVABLE	EXPENDITURES
\$ 1,392,679	\$ (1,392,679)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (138,732)	\$ 1,392,679
28,163,553	(28,163,553)	-	-	-	-	-	-	-	(2,805,530)	28,163,553
1,000,414	(1,000,414)	-	-	-	-	-	-	-	(99,657)	1,000,414
24,422,872	(24,422,872)	-	-	-	-	-	-	-	(2,432,899)	24,422,872
23,420	(23,420)	-	-	-	-	-	-	-	(2,333)	23,420
23,420	(23,420)	-	-	-	-	-	-	-	(2,333)	23,420
22,850	(22,850)	-	-	-	-	-	-	-	(2,276)	22,850
55,049,208	(55,049,208)	-	-	-	-	-	-	-	(5,483,760)	55,049,208
380,652	(380,652)	-	-	-	-	-	-	-	(37,919)	380,652
675,280	-	-	-	-	-	-	-	-	-	-
-	(579,318)	-	-	-	-	(579,318)	-	-	-	579,318
-	(500,000)	-	-	-	-	-	1,117,685	-	-	500,000
2,725,808	(2,725,808)	-	-	-	-	-	-	-	-	2,725,808
2,271,217	(2,271,217)	-	-	-	-	-	-	-	-	2,271,217
3,728	(3,728)	-	-	-	-	-	-	-	-	3,728
88,228	-	-	-	-	-	-	-	-	-	-
1,685,351	(1,772,014)	-	-	-	-	(86,663)	-	-	-	1,772,014
62,879,472	(63,281,945)	-	-	-	-	(665,981)	1,117,685	-	(5,521,679)	63,281,945
7,030,201	(7,676,399)	-	94,090	-	-	(781,134)	1,773,355	-	(781,134)	7,676,399
781,132	-	-	-	-	-	-	-	-	-	7,851,975
7,856	(4,733)	-	-	-	-	-	3,123	-	-	-
17,004	(15,226)	-	-	-	-	-	-	1,778	-	15,226
-	-	-	-	-	(693)	-	-	-	-	-
-	-	-	-	-	(7,479)	-	-	-	-	-
26,550	(20,198)	-	-	-	-	-	-	6,352	-	20,198
-	-	-	-	-	(77)	-	-	-	-	-
7,670	(7,659)	-	-	-	-	-	-	11	-	7,659
-	-	-	1,525	-	(5)	-	-	1,525	-	-
14,750	(13,193)	-	-	-	-	-	-	1,557	-	13,193
-	-	-	-	-	(13,289)	-	-	-	-	-
34,046	(30,075)	-	-	-	-	-	-	3,971	-	30,075
11,485	(11,485)	-	-	-	-	-	-	-	-	11,485
-	-	-	-	-	-	(1,172)	-	-	-	-
-	-	-	-	-	(5,198)	-	-	-	-	-
28,249	(24,326)	-	-	-	-	-	-	3,923	-	24,326
-	-	-	-	-	(1,696)	-	-	-	-	-
68,513	(60,291)	-	-	-	-	-	-	8,222	-	60,291
-	-	-	-	-	(6,768)	-	-	-	-	-
176,473	(154,078)	-	-	-	-	-	-	22,395	-	154,078
6,300	(6,300)	-	-	-	-	-	-	-	-	6,300
95,041	(177,613)	-	-	-	-	(371,278)	285,756	-	-	177,613
-	-	-	-	-	-	-	-	1,924	-	-
-	-	-	-	-	-	-	-	208	-	-
-	-	-	-	-	-	-	-	339	-	-
-	-	-	-	-	-	-	-	250	-	-
-	-	-	-	-	-	-	-	786	-	-
-	-	-	-	-	-	-	-	3,984	-	-
-	-	-	-	696	-	-	-	-	-	-
-	-	-	-	15,723	-	-	-	-	-	-
-	-	-	-	-	-	-	-	68,397	-	-
-	-	-	-	-	-	-	-	97,280	-	-
-	-	-	-	-	-	-	-	6,344	-	-
-	-	-	-	886	-	-	-	-	-	-
8,305,270	(8,201,576)	-	95,615	17,305	(35,205)	(1,153,584)	2,062,234	229,246	(781,134)	16,048,818

The Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this statement.

**CITY OF ASBURY PARK SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2016			CARRYOVER/ (WALKOVER) AMOUNT	CARRYOVER/ (WALKOVER) AMOUNT
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	ACCOUNTS RECEIVABLE	DEFERRED REVENUE
<b>Capital Project Fund:</b>								
Middle School Roof Repair	0100-070-12-2400	1,220,034	Open	(98,889)	-	-	-	-
High School Roof Repair	0100-010-12-2400	2,448,606	Open	(880,968)	-	-	-	-
<b>Total Capital Project Fund</b>				<b>(979,857)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Fund:</b>								
Debt Service Aid Type II	495-034-5120-075	659,160	7/1/16-6/30/17	-	-	-	-	-
<b>Total Debt Service Fund</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise Fund:</b>								
State School Lunch Program	100-010-3350-023	16,522	7/1/16-6/30/17	-	-	-	-	-
State School Lunch Program	100-010-3350-023	16,670	7/1/15-6/30/16	(1,325)	-	-	-	-
<b>Total Enterprise Fund</b>				<b>(1,325)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total State Financial Assistance</b>				<b>\$ (2,746,138)</b>	<b>\$ 3,360,903</b>	<b>\$ 214,717</b>	<b>\$ -</b>	<b>\$ -</b>

**State Financial Assistance Programs Not Subject to Calculation for Major Program Determination:**

On-Behalf Teacher Pension and Annuity Fund	495-034-5094-002
On-Behalf Teacher Post-Retirement Medical	495-034-5094-001
On-Behalf Long-Term Disability Insurance	495-034-5094-004

Total State Financial Assistance Subject to Calculation for Major Program Determination

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	ADJUSTMENTS TO ACCOUNTS RECEIVABLE	REPAYMENT OF PRIOR YEARS BALANCES	BALANCE AT JUNE 30, 2017			MEMO	
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
-	(512,059)	-	-	-	-	(610,948)	-	-	-	625,948
-	(1,273,675)	-	-	-	-	(2,154,643)	-	-	-	2,169,643
-	(1,785,734)	-	-	-	-	(2,765,591)	-	-	-	2,795,591
659,160	(659,160)	-	-	-	-	-	-	-	-	659,160
659,160	(659,160)	-	-	-	-	-	-	-	-	659,160
15,344	(16,522)	-	-	-	-	(1,178)	-	-	-	16,522
1,325	-	-	-	-	-	-	-	-	-	-
16,669	(16,522)	-	-	-	-	(1,178)	-	-	-	16,522
<u>\$ 71,860,571</u>	<u>(73,944,937)</u>	<u>\$ -</u>	<u>\$ 95,615</u>	<u>\$ 17,305</u>	<u>\$ (35,205)</u>	<u>\$ (4,586,334)</u>	<u>\$ 3,179,919</u>	<u>\$ 229,246</u>	<u>\$ (6,302,813)</u>	<u>\$ 82,802,036</u>

2,725,808  
2,271,217  
3,728  
\$ (68,944,184)

**CITY OF ASBURY PARK SCHOOL DISTRICT  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE  
FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Note 1. Basis of Presentation**

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

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

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

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

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the state on behalf of the School District for the year ended June 30, 2017. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2017.

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

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

**CITY OF ASBURY PARK SCHOOL DISTRICT  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE  
FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Note 3. Relationship to Basic Financial Statements (continued)**

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$(68,726) for the general fund and \$22,900 for the special revenue fund. See Exhibit C-3 Note A of the basic financial statements, for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance expenditures reported in the School District's basic financial statements on a GAAP basis are presented as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 388,794	\$ 63,213,219	\$ 63,602,013
Special Revenue Fund	3,216,165	8,224,476	11,440,641
Capital Projects Fund	-	1,785,734	1,785,734
Debt Service Fund	-	659,160	659,160
Food Service Fund	1,721,797	16,522	1,738,319
	<hr/>	<hr/>	<hr/>
Total Awards & Financial Assistance	<u>\$ 5,326,756</u>	<u>\$ 73,899,111</u>	<u>\$ 79,225,867</u>

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

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

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

The City of Asbury Park School District had no loan balances outstanding at June 30, 2017.

**CITY OF ASBURY PARK SCHOOL DISTRICT  
 NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE  
 FINANCIAL ASSISTANCE  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Note 6. Schoolwide Program Funds**

Schoolwide programs are not separate federal programs as defined in 2 CFR 200.42; 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 funds by program are included in schoolwide programs in the school district.

<u>Program</u>	<u>Total</u>
Title I, Part A: <i>Grants to Local Education Agencies</i>	\$ 1,763,811
Title I, Part D: <i>Neglected &amp; Delinquent Children or Children At-risk of Dropping Out</i>	67,850
Title II, Part D: <i>Enhancing Education Through Technology</i>	330,091
Title III: <i>Language Instruction for Limited English Proficient and Immigrant Students</i>	29,311
	\$ 2,191,063

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**Financial Statements**

Type of auditor's report issued Unmodified

Internal control over financial reporting:

1) Material weakness(es) identified?      yes   X   no

2) Significant deficiency(ies) identified?      yes   X   none reported

Noncompliance material to financial statements noted?      yes   X   no

**Federal Awards**

Internal control over major programs:

1) Material weakness(es) identified?      yes   X   no

2) Significant deficiency(ies) identified?      yes   X   none reported

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

Any audit findings disclosed that are required to be reported  
in accordance with 2 CFR 200 section .516(a) of Uniform Guidance?      yes   X   no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>84.027</u>	<u>H027A150100</u>	<u>Special Education Cluster:</u>
<u>84.173</u>	<u>H173S150114</u>	<u>IDEA Part B - Basic</u>
		<u>IDEA - Preschool</u>
<u>84.010A</u>	<u>S010A150030</u>	<u>Title I - Part A</u>

Dollar threshold used to determine Type A programs \$750,000

Auditee qualified as low-risk auditee?   X   yes      no

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

**State Financial Assistance**

Dollar threshold used to determine Type A programs \$2,068,326

Auditee qualified as low-risk auditee?  X  yes   no

Internal control over major programs:

1) Material weakness(es) identified?   yes  X  no

2) Significant deficiency(ies) identified?   yes  X  no

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

Any audit findings disclosed that are required to be reported  
in accordance with New Jersey OMB's Circular 15-08?   yes  X  no

Identification of major programs:

**State Grant/Project Number(s)**

**Name of State Program**

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
<u>495-034-5120-089</u>	<u>State Aid Public:</u>
<u>495-034-5120-078</u>	<u>Categorical Special Education Aid</u>
<u>495-034-5120-084</u>	<u>Equalization Aid</u>
<u>495-034-5120-085</u>	<u>Categorical Security Aid</u>
<u>495-034-5120-098</u>	<u>Adjustment Aid</u>
<u>495-034-5120-097</u>	<u>PARCC Readiness Aid</u>
<u>495-034-5120-101</u>	<u>Per Pupil Growth Aid</u>
	<u>Professional Learning Community Aid</u>



**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

**Section II – Financial Statement Findings**

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

None.

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SCHEDULE OF FINDINGS & QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

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

**FEDERAL AWARDS**

None.

**STATE FINANCIAL ASSISTANCE**

None.

**CITY OF ASBURY PARK SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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

Financial Statement Findings

No Prior Year Findings.

Federal Awards

No Prior Year Findings.

State Financial Assistance

No Prior Year Findings.