

CITY OF ASBURY PARK SCHOOL DISTRICT

Asbury Park, New Jersey
County of Monmouth

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF ASBURY PARK SCHOOL DISTRICT

ASBURY PARK, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 4th Avenue
Asbury Park, New Jersey 07712
(732) 776-2606 Ext. 2423

Sancha K. Gray, Superintendent

Geoffrey Hastings, Business Administrator/Board Secretary

Roberta S. Beauford
Director of Operations

Dr. RaShawn M. Adams
Director of Planning, Research & Assessment

Dr. Kristie M. Howard
Director of Student Services

Mr. Clement Bramley
Interim Director of Special
Services

Carole Morris
State Fiscal Monitor

Ivelisse Brown
Asst. Business Administrator

Deborah A. Sylvia
Director of School Counseling Services

February 15, 2019

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, 2018 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 2017-2018 fiscal year with an enrollment of 2,444 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
2017/2018	1,837	(6.95) %
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) %

(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 2017 was 15,767. 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 2018 Taxpayers Guide to Education Spending at \$28,193, which is \$12,411 per pupil higher than the State average of \$15,782. The 2018 Annual Average Labor Force Estimate for the City of Asbury Park is 6.4 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 2017-2018 school year, the district continued its literacy and math initiative in partnership with Houghton Mifflin Harcourt addressing improvement in schoolwide math and reading skills and adopted a new ELA textbook program. The Asbury Park High School continues to provide 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 (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that

BUILDING A BRIGHTER FUTURE

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, 2018.

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, 2018 and changes in relation to prior year revenues.

<u>Revenue</u>	<u>Amount 2017-2018</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease)</u>
State Sources	\$ 72,563,608	87%	\$ (1,318,981)
Federal Sources	3,675,505	4%	70,546
Local Sources	<u>7,442,127</u>	<u>9%</u>	<u>(368,207)</u>
Total	<u>\$ 83,681,240</u>	<u>100%</u>	<u>\$ (1,616,642)</u>

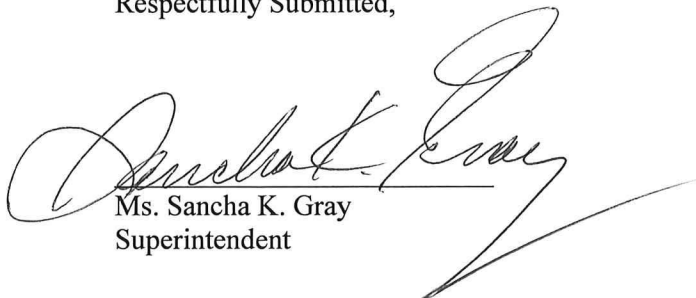
The schedule below presents a summary of general fund, special revenue fund, capital projects and debt service fund expenditures for the fiscal year ended June 30, 2018 and the amount of increases and decreases in relation to prior year amount.

<u>Expense</u>	<u>Amount 2017-2018</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease)</u>
Current Expense:			
Instruction	24,994,492	30%	\$ (573,536)
Undistributed	50,735,634	62%	263,726
Capital Outlay	523,912	1%	(2,538,306)
Transfer of Funds to Charter School	5,878,584	7%	1,363,395
Debt Service:			
Principal	-	0%	(925,000)
Interest	-	0%	(41,625)
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 82,132,622</u>	<u>100%</u>	<u>\$ (2,451,346)</u>

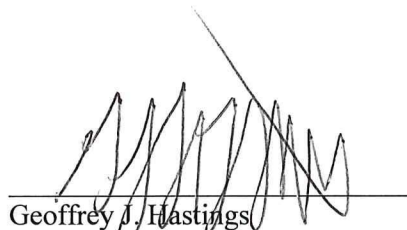
- 8) **DEBT ADMINISTRATION:** At June 30, 2018, the District has no outstanding debt.
- 9) **CASH MANAGEMENT:** The investment policy of the District is guided in large part by state statute as detailed in “Notes to the Financial Statements”, Note 2. The District has adopted cash management plan, which 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,

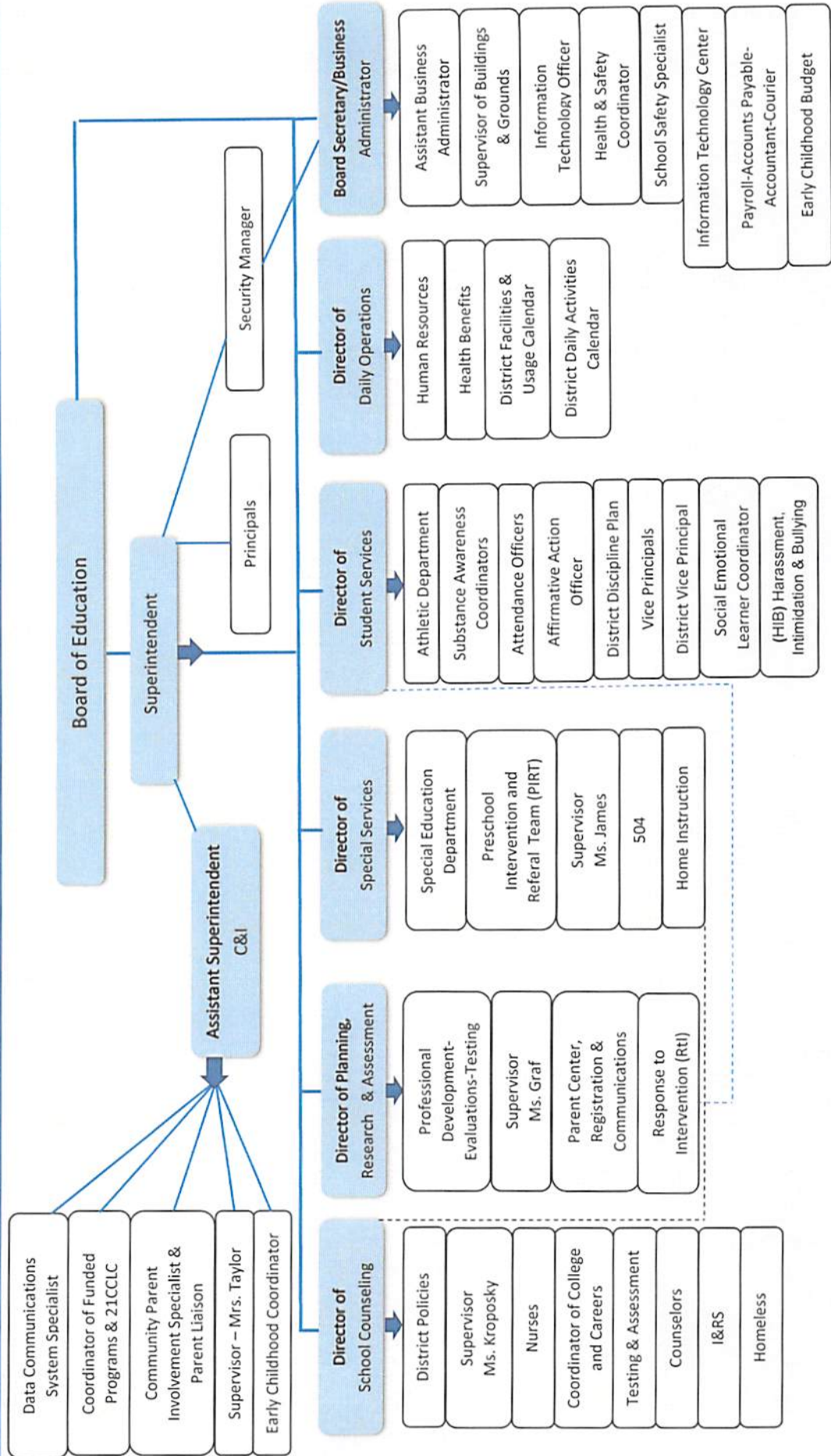


Ms. Sancha K. Gray
Superintendent



Geoffrey J. Hastings
School Business Administrator/
Board Secretary

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

ROSTER OF OFFICIALS

JUNE 30, 2018

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
Ms. Angela Ahbez-Anderson, President	2021
Ms. Sheila Etienne, Vice President	2021
Ms. Connie Breech	2019
Mr. Kenneth E. Saunders Jr.	2021
Ms. Carol Jones	2020
Mr. Dominic Latorraca	2019
Ms. Barbara Lesinski	2019
Mr. Giuseppe "Joe" Grillo	2020
Mr. Eric Pinckney	2020

OTHER OFFICIALS

Ms. Sancha K. Gray, 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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Kevin P. Frenia, CPA, PSA
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Woodbridge, NJ 07095-0958

FINANCIAL SECTION

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INDEPENDENT AUDITORS REPORT

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

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, 2018, 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, 2018, 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.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the fiscal year ended June 30, 2018 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other than Pensions - an Amendment of GASB Statement No. 45, 57, &74. Our opinion is not modified with respect to this matter.

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 & other post employment benefits, 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 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 February 15, 2019 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
February 15, 2019

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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, 2018
(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, 2018. 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, 2018
(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 2018 compared to fiscal year 2017.

CITY OF ASBURY PARK SCHOOL DISTRICT
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2018
(Unaudited)

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

Table 1
Summary of Net Position

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Current & Other Assets	\$ 12,933,283	\$ 13,643,171	\$ (709,888)	-5.2%
Capital Assets, Net	<u>20,934,827</u>	<u>21,918,473</u>	<u>(983,646)</u>	-4.5%
Total Assets	<u>33,868,110</u>	<u>35,561,644</u>	<u>(1,693,534)</u>	-4.8%
Deferred Outflow of Resources	<u>11,027,688</u>	<u>12,111,291</u>	<u>(1,083,603)</u>	-8.9%
Current and other Liabilities	7,116,322	9,644,574	(2,528,252)	-26.2%
Noncurrent Liabilities	<u>30,949,998</u>	<u>36,221,556</u>	<u>(5,271,558)</u>	-14.6%
Total Liabilities	<u>38,066,320</u>	<u>45,866,130</u>	<u>(7,799,810)</u>	-17.0%
Deferred Inflow of Resources	<u>5,846,034</u>	<u>7,145</u>	<u>5,838,889</u>	81719.9%
Net Position:				
Net Investment in Capital Assets	20,934,827	21,918,473	(983,646)	-4.5%
Restricted	9,221,660	7,527,879	1,693,781	22.5%
Unrestricted (Deficit)	<u>(29,173,043)</u>	<u>(27,646,692)</u>	<u>(1,526,351)</u>	5.5%
Total Net Position	<u>\$ 983,444</u>	<u>\$ 1,799,660</u>	<u>\$ (816,216)</u>	-45.4%

Table 2 shows the changes in net position for fiscal year 2018 compared to fiscal year 2017.

CITY OF ASBURY PARK SCHOOL DISTRICT
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2018
(Unaudited)

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

Table 2
Summary of Changes in Net Position

	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Revenues:				
Program Revenues:				
Charges for Services	\$ 768,593	\$ 748,167	\$ 20,426	2.7%
Operating Grants & Contributions	34,209,403	19,168,199	15,041,204	78.5%
General Revenues:				
Property Taxes	7,254,360	7,075,916	178,444	2.5%
Federal & State Aid	57,229,256	60,057,668	(2,828,412)	-4.7%
Other General Revenues	187,767	734,418	(546,651)	-74.4%
Total Revenues	<u>99,649,379</u>	<u>87,784,368</u>	<u>11,865,011</u>	<u>13.5%</u>
Function/Program Expenditures:				
Instruction	48,346,677	35,061,075	13,285,602	37.9%
Tuition	9,798,422	10,197,585	(399,163)	-3.9%
Student & Instruction Related Services	17,617,605	19,285,203	(1,667,598)	-8.6%
School Administrative Services	1,586,849	1,702,577	(115,728)	-6.8%
General Administrative Services	1,387,557	1,519,907	(132,350)	-8.7%
Central Services	1,209,787	1,128,762	81,025	7.2%
Administrative Info. Technology	105,742	122,084	(16,342)	-13.4%
Plant Operations & Maintenance	9,275,152	8,475,064	800,088	9.4%
Pupil Transportation	2,820,980	2,267,876	553,104	24.4%
Transfer to Charter Schools	5,878,584	4,515,189	1,363,395	30.2%
Interest & Other Charges	-	24,281	(24,281)	-100.0%
Food Service	1,896,979	1,792,721	104,258	5.8%
Information Technology Center	541,261	573,038	(31,777)	-5.5%
Total Expenditures	<u>100,465,595</u>	<u>86,665,362</u>	<u>13,800,233</u>	<u>15.9%</u>
Change In Net Position	(816,216)	1,119,006	(1,935,222)	-172.9%
Net Position - Beginning	1,799,660	680,654	1,119,006	164.4%
Net Position - Ending	<u>\$ 983,444</u>	<u>\$ 1,799,660</u>	<u>\$ (816,216)</u>	<u>-45.4%</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2018
(Unaudited)**

Governmental Activities

During the fiscal year 2018, the net position of governmental activities decreased by \$816,216 or 45.4%. The primary reason for the decrease was the loss of state aid.

The assets and deferred outflows of the primary government activities were less than the liabilities and deferred inflows by \$95,892, with an unrestricted deficit balance of \$30,133,482. 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)	\$	(30,133,482)
Plus: PERS Pension Liability		29,095,451
Less: Deferred Outflows Related to Pensions		(11,027,688)
Plus: Deferred Inflows Related to Pensions		<u>5,846,034</u>
Unrestricted Net Position (Without GASB 68)	\$	<u>(6,219,685)</u>

Business-type Activities

During the fiscal year 2018, the net position of business-type activities increased by \$57,510, or 5.63%.

The assets and deferred outflows of the business-type activities exceeded liabilities and deferred inflows by \$1,079,336.

General Fund Budgeting Highlights

Final budgeted revenues was \$63,521,154, which was a decrease from the original budget by \$981,552 due to the reduction in State Aid. Excluding nonbudgeted revenues, the School District's budgeted revenues exceeded actual revenues by \$163,139.

Final budgeted appropriations was \$68,636,588, which was a decrease of \$350,924 from the original budget. The decrease is primarily due to the reduction in Transfer of Funds to Charter Schools due to the reduction in state aid. Excluding nonbudgeted revenues, the School District's budget appropriations exceeded actual expenditures by \$5,833,340.

The School District's general fund balance – budgetary basis (Exhibit C-1) was \$11,522,687 at June 30, 2018, an increase of \$1,433,090 from the prior year.

CITY OF ASBURY PARK SCHOOL DISTRICT
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2018
(Unaudited)

Governmental Funds

At the end of the current fiscal year, the School District's governmental funds reported a combined ending fund balance of \$6,098,540 an increase of \$1,530,618 from the prior year.

General fund - During the current fiscal year, the fund balance of the School District's general fund increased by \$1,530,622 or 33.51% to \$6,098,540 at June 30, 2018, compared to an increase of \$703,914 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 – During the current fiscal year, the fund balance for the debt service fund decreased by \$4.

Proprietary Funds

Food service fund - During the current fiscal year, the net position of the School District's food service fund decreased by \$37,908 or 15.37% to \$208,657 at June 30, 2018, compared to an increase of \$47,195 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 operating expenses paid by 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 \$95,418 or 12.31% to \$870,679 at June 30, 2018, compared to an increase of \$73,532 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, 2018, totaled \$20,934,827 (net of accumulated depreciation). Capital assets includes land, construction in progress, land improvements, buildings and improvements and equipment The School Districts "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 \$983,646. This decrease is primarily due to current year construction projects exceeding the cost of current year depreciation of capital during the fiscal year ending June 30, 2017. Table 4 shows fiscal 2018 balances compared to 2017.

CITY OF ASBURY PARK SCHOOL DISTRICT
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2018
(Unaudited)

Capital Assets (continued)

Table 4
Summary of Capital Assets

<u>Capital Assets:</u>	June 30, <u>2018</u>	June 30, <u>2017</u>	Increase/ <u>(Decrease)</u>	Percentage <u>Change</u>
Land	\$ 748,458	\$ 748,458	\$ -	0.0%
Construction in Progress	4,143,904	3,939,509	204,395	5.2%
Land Improvements	1,701,062	1,701,062	-	0.0%
Building and Improvements	37,184,204	37,057,642	126,562	0.3%
Equipment	11,246,274	11,040,179	206,095	1.9%
Capital Assets, Gross	55,023,902	54,486,850	537,052	1.0%
Accumulated Depreciation	(34,089,075)	(32,568,377)	(1,520,698)	4.7%
Capital Assets, Net	<u>\$ 20,934,827</u>	<u>\$ 21,918,473</u>	<u>\$ (983,646)</u>	-4.5%

Depreciation expense for the year was \$1,520,698. 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 4th Ave, Asbury Park, New Jersey 07712. Please visit our website at 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, 2018**

ASSETS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS
Cash & Cash Equivalents	\$ 5,680,444	\$ 845,364	\$ 6,525,808
Receivables, Net (Note 4)	4,199,837	363,150	4,562,987
Inventory	-	34,803	34,803
Restricted Cash & Cash Equivalents (Note 3)	1,775,519	-	1,775,519
Capital Assets, Net (Note 5):			
Depreciable	15,923,568	118,897	16,042,465
Non-depreciable	4,892,362	-	4,892,362
Other Assets	34,166	-	34,166
Total Assets	32,505,896	1,362,214	33,868,110
DEFERRED OUTFLOW OF RESOURCES			
Deferred Outflows Related to Pensions (Note 8)	11,027,688	-	11,027,688
Total Deferred Outflow of Resources	11,027,688	-	11,027,688
Total Assets and Deferred Outflow of Resources	43,533,584	1,362,214	44,895,798
LIABILITIES			
Accounts Payable	2,440,665	124,824	2,565,489
Due to Other Governments	1,307,139	-	1,307,139
Other Liabilities	389,121	-	389,121
Unearned Revenue	2,853,545	1,028	2,854,573
Internal Balance	(91,905)	91,905	-
Noncurrent Liabilities (Note 7):			
Due Within One Year	327,490	-	327,490
Due Beyond One Year	30,557,387	65,121	30,622,508
Total Liabilities	37,783,442	282,878	38,066,320
DEFERRED INFLOW OF RESOURCES			
Deferred Inflows Related to Pensions (Note 8)	5,846,034	-	5,846,034
Total Deferred Inflow of Resources	5,846,034	-	5,846,034
Total Liabilities and Deferred Inflow of Resources	43,629,476	282,878	43,912,354
NET POSITION			
Net Investment in Capital Assets	20,815,930	118,897	20,934,827
Restricted For:			
Capital Projects	613,532	-	613,532
Maintenance Reserve	509,644	-	509,644
Emergency Reserve	652,343	-	652,343
Excess Surplus	7,446,141	-	7,446,141
Unrestricted (Note 20)	(30,133,482)	960,439	(29,173,043)
Total Net Position/(Deficit)	\$ (95,892)	\$ 1,079,336	\$ 983,444

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, 2018**

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	32,725,400	\$ -	\$ 15,262,645	\$ (17,462,754.96)	\$ -	\$ (17,462,755)
Special Education	9,560,447	-	3,302,904	(6,257,543)	-	(6,257,543)
Other Special Instruction	2,801,679	-	967,912	(1,833,766)	-	(1,833,766)
Other Instruction	3,259,151	-	1,125,958	(2,133,193)	-	(2,133,193)
Support Services & Undistributed Costs:						
Tuition	9,798,422	-	4,224,074	(5,574,348)	-	(5,574,348)
Attendance	611,826	-	63,466	(548,359)	-	(548,359)
Health Services	709,222	-	73,570	(635,653)	-	(635,653)
Student & Instruction Related Services	14,804,274	-	5,607,148	(9,197,127)	-	(9,197,127)
Educational Media Services/ School Library	1,492,283	-	154,798	(1,337,484)	-	(1,337,484)
School Administrative Services	1,586,849	-	164,608	(1,422,241)	-	(1,422,241)
Other Administrative Services	1,387,557	-	143,935	(1,243,622)	-	(1,243,622)
Central Services	1,209,787	-	125,494	(1,084,292)	-	(1,084,292)
Administrative Information Technology	105,742	-	10,969	(94,773)	-	(94,773)
Plant Operations & Maintenance	9,275,152	-	962,136	(8,313,016)	-	(8,313,016)
Pupil Transportation	2,820,980	-	292,628	(2,528,352)	-	(2,528,352)
Transfer of Funds to Charter Schools	5,878,584	-	-	(5,878,584)	-	(5,878,584)
Total Governmental Activities	98,027,355	-	32,482,246	(65,545,109)	-	(65,545,109)

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, 2018**

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	1,896,979	131,914	1,727,157	-	(37,908)	(37,908)
Information Technology Center	541,261	636,679	-	-	95,418	95,418
Total Business-Type Activities	2,438,240	768,593	1,727,157	-	57,510	57,510
Total Primary Government	\$ 100,465,595	\$ 768,593	\$ 34,209,403	(65,545,109)	57,510	(65,487,599)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes, Net				7,254,360	-	7,254,360
Federal & State Aid Not Restricted				56,910,163	-	56,910,163
Federal & State Aid Restricted				319,093	-	319,093
Refund of Prior Year's Expenditures				61,382	-	61,382
Miscellaneous Income				126,385	-	126,385
Total General Revenues				64,671,383	-	64,671,383
Change In Net Position				(873,726)	57,510	(816,216)
Net Position/(Deficit) - Beginning				777,834	1,021,826	1,799,660
Net Position - Ending				(95,892)	\$ 1,079,336	\$ 983,444

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, 2018**

EXHIBIT B-1

ASSETS	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS
Cash & Cash Equivalents	\$ 4,561,818	\$ 1,118,622	\$ -	\$ 4	\$ 5,680,444
Tax Levy Receivable	540	-	-	-	540
Interfund Receivables	588,848	-	-	-	588,848
Intergovernmental Receivable:					
State	267,097	1,043,000	481,464	-	1,791,561
Federal	-	1,779,409	-	-	1,779,409
Other	342,791	175,526	-	-	518,317
Other Accounts Receivable	94,535	-	-	-	94,535
Other Assets	34,166	-	-	-	34,166
Restricted Cash & Cash Equivalents	1,775,519	-	-	-	1,775,519
Total Assets	\$ 7,665,314	\$ 4,116,557	\$ 481,464	\$ 4	\$ 12,263,339
LIABILITIES & FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 1,463,575	\$ 977,090	\$ -	\$ -	\$ 2,440,665
Other Current Liabilities	103,199	-	-	-	103,199
Intergovernmental Payable:					
State	-	252,315	-	-	252,315
Federal	-	22,882	-	-	22,882
Other	-	10,725	-	-	10,725
Interfund Payable	-	-	481,464	4	481,468
Unearned Revenue	-	2,853,545	-	-	2,853,545
Total Liabilities	1,566,774	4,116,557	481,464	4	6,164,799
Fund Balances:					
Restricted for:					
Excess Surplus	4,220,446	-	-	-	4,220,446
Excess Surplus Designated for Subsequent Year's Expenditures	3,225,695	-	-	-	3,225,695
Capital Reserve	613,532	-	-	-	613,532
Maintenance Reserve	509,644	-	-	-	509,644
Emergency Reserve	652,343	-	-	-	652,343
Unassigned Fund Balance	(3,123,120)	-	-	-	(3,123,120)
Total Fund Balances	6,098,540	-	-	-	6,098,540
Total Liabilities & Fund Balances	\$ 7,665,314	\$ 4,116,557	\$ 481,464	\$ 4	

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 \$51,774,925 and the accumulated depreciation is \$30,958,995	20,815,930
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	11,027,688
Deferred inflows related to pensions	(5,846,034)
Accrued pension contributions for June 30, 2018 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	(1,307,139)
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	(30,884,877)
Net position of Governmental Activities	\$ (95,892)

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, 2018**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS JUNE 30, 2018
Revenues:					
Local Sources:					
Local Tax Levy	\$ 7,254,360	\$ -	\$ -	\$ -	\$ 7,254,360
Interest on Investments	74,947	-	-	-	74,947
Refund of Prior Years' Expenditures	61,382	-	-	-	61,382
Miscellaneous	50,608	830	-	-	51,438
Total Local Sources	7,441,297	830	-	-	7,442,127
State Sources	63,634,635	8,609,880	319,093	-	72,563,608
Federal Sources	153,545	3,521,960	-	-	3,675,505
Total Revenues	71,229,477	12,132,670	319,093	-	83,681,240
Expenditures:					
Current Expense:					
Regular Instruction	12,961,723	3,956,808	-	-	16,918,531
Special Education Instruction	4,942,605	-	-	-	4,942,605
Other Special Instruction	1,448,425	-	-	-	1,448,425
Other Instruction	1,684,931	-	-	-	1,684,931
Support Services:					
Tuition	3,728,928	3,207,658	-	-	6,936,586
Attendance	433,129	-	-	-	433,129
Health Services	502,079	-	-	-	502,079
Student & Instruction Related Services	6,408,912	4,071,461	-	-	10,480,373
Educational Media Services/School Library	1,056,430	-	-	-	1,056,430
School Administrative Services	1,123,376	-	-	-	1,123,376
Other Administrative Services	982,292	-	-	-	982,292
Central Services	856,443	-	-	-	856,443
Administrative Information Technology	74,858	-	-	-	74,858
Plant Operations & Maintenance	6,566,148	-	-	-	6,566,148
Pupil Transportation	1,997,053	-	-	-	1,997,053
Unallocated Benefits	19,726,867	-	-	-	19,726,867
Capital Outlay	204,395	424	319,093	-	523,912
Transfer of Funds to Charter Schools	5,878,584	-	-	-	5,878,584
Total Expenditures	70,577,178	11,236,351	319,093	-	82,132,622
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	652,299	896,319	-	-	1,548,618
Other Financing Sources/(Uses):					
Transfer to Cover Agency	(18,000)	-	-	-	(18,000)
Operating Transfer Out - Special Revenue	(573,648)	573,648	-	-	-
Contribution to Whole School Reform	1,469,967	(1,469,967)	-	-	-
Transfer to/from Other Funds	4	-	-	(4)	-
Total Other Financing Sources/(Uses)	878,323	(896,319)	-	(4)	(18,000)
Net Change in Fund Balance	1,530,622	-	-	(4)	1,530,618
Fund Balance - July 1	4,567,918	-	-	4	4,567,922
Fund Balance - June 30	\$ 6,098,540	\$ -	\$ -	\$ -	\$ 6,098,540

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, 2018**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ 1,530,618

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	\$ (1,467,928)	
Capital Outlays	<u>523,912</u>	(944,016)

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. (1,816,752)

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. 307,932

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	796,361	
Current Year	<u>(747,869)</u>	48,492

Change in Net Position of Governmental Activities \$ (873,726)

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Proprietary Funds

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**CITY OF ASBURY PARK SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2018**

ASSETS	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	TOTALS
Current Assets:			
Cash	\$ -	\$ 845,364	\$ 845,364
Intergovernmental Accounts Receivable:			
State	3,170	-	3,170
Federal	309,328	-	309,328
Other	-	50,652	50,652
Inventories	26,554	8,249	34,803
Total Current Assets	339,052	904,265	1,243,317
Noncurrent Assets			
Capital Assets	887,324	2,361,653	3,248,977
Accumulated Depreciation	(800,379)	(2,329,701)	(3,130,080)
Total Noncurrent Assets	86,945	31,952	118,897
Total Assets	425,997	936,217	1,362,214
LIABILITIES			
Current Liabilities:			
Accounts Payable	124,407	417	124,824
Interfund Payable	91,905	-	91,905
Unearned Revenues	1,028	-	1,028
Total Current Liabilities	217,340	417	217,757
Long-Term Liabilities:			
Compensated Absences Payable	-	65,121	65,121
Total Long-Term Liabilities	-	65,121	65,121
Total Liabilities	217,340	65,538	282,878
NET POSITION			
Net Investment in Capital Assets	86,945	31,952	118,897
Unrestricted	121,712	838,727	960,439
Total Net Position	\$ 208,657	\$ 870,679	\$ 1,079,336

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, 2018**

	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	TOTALS
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 49,245	\$ -	\$ 49,245
Daily Sales - Non reimbursable Programs	7,152	-	7,152
Special Functions	75,517	-	75,517
Services Provided to Other LEA's	-	636,679	636,679
	<hr/>	<hr/>	<hr/>
Total Operating Revenues	131,914	636,679	768,593
Operating Expenses:			
Cost of sales-reimbursable programs	1,372,426	-	1,372,426
Cost of sales-non-reimbursable programs	6,129	-	6,129
Salaries	146,587	395,935	542,522
Employee Benefits	3,982	16,038	20,020
Purchased Services	134,750	17,000	151,750
Insurance	38,509	-	38,509
Energy (Heat & Electricity)	-	3,442	3,442
Depreciation	37,243	15,527	52,770
Supplies and Materials	115,359	19,382	134,741
Miscellaneous	4,736	8,567	13,303
Equipment Repairs and Maintenance	37,258	65,370	102,628
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	1,896,979	541,261	2,438,240
Operating Income/(Loss)	<hr/> (1,765,065)	<hr/> 95,418	<hr/> (1,669,647)
Nonoperating Revenues/(Expenses):			
State Sources:			
State School Lunch Program	15,317	-	15,317
Federal Source:			
National School Lunch Program	921,835	-	921,835
National School Breakfast Program	511,513	-	511,513
Summer Food Service Program	46,258	-	46,258
Snack Program	50,067	-	50,067
Food Distribution Program	118,422	-	118,422
Fresh Fruit & Vegetables Program	63,745	-	63,745
	<hr/>	<hr/>	<hr/>
Total Nonoperating Revenues	1,727,157	-	1,727,157
Change in Net Position	(37,908)	95,418	57,510
Net Position - Beginning	246,565	775,261	1,021,826
	<hr/>	<hr/>	<hr/>
Total Net Position - Ending	<u>\$ 208,657</u>	<u>\$ 870,679</u>	<u>\$ 1,079,336</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, 2018**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 128,928	\$ 642,083	\$ 771,011
Payments to Employees	(142,605)	(369,859)	(512,464)
Payments to Suppliers	(1,680,945)	(149,286)	(1,830,231)
Net Cash Flows From Operating Activities	<u>(1,694,622)</u>	<u>122,938</u>	<u>(1,571,684)</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	<u>1,407,293</u>	<u>-</u>	<u>1,407,293</u>
Net Cash Flows From Noncapital Financing Activities	<u>1,407,293</u>	<u>-</u>	<u>1,407,293</u>
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	<u>-</u>	<u>(13,140)</u>	<u>(13,140)</u>
Net Cash Flows From Financing Activities	<u>-</u>	<u>(13,140)</u>	<u>(13,140)</u>
Net Change in Cash & Cash Equivalents	(287,329)	109,798	(177,531)
Balances - Beginning of Year	<u>287,329</u>	<u>735,566</u>	<u>1,022,895</u>
Balances - Ending of Year	<u>\$ -</u>	<u>\$ 845,364</u>	<u>\$ 845,364</u>

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

Operating Income/(Loss)	\$ (1,765,065)	\$ 95,418	\$ (1,669,647)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	118,422	-	118,422
Depreciation	37,243	15,527	52,770
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	(1,083)	1,359	276
Decrease/(Increase) in Accounts Receivable	-	5,404	5,404
(Decrease)/Increase in Accounts Payable	(173,058)	(4,808)	(177,866)
(Decrease)/Increase in Unearned Revenues	(2,986)	-	(2,986)
(Decrease)/Increase in Interfunds Payable	91,905	-	91,905
(Decrease)/Increase in Compensated Absences	-	10,038	10,038
Total Adjustments	<u>70,443</u>	<u>27,520</u>	<u>97,963</u>
Net Cash Flows From Operating Activities	<u>\$ (1,694,622)</u>	<u>\$ 122,938</u>	<u>\$ (1,571,684)</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, 2018**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT	SCHOLARSHIP	STUDENT	PAYROLL	
	COMPENSATION TRUST	TRUST	ACTIVITY	AGENCY	
Cash & Cash Equivalents	\$ 55,040	\$ 5,230	\$ 14,377	\$ 2,014,137	\$ 2,088,784
Total Assets	55,040	5,230	14,377	2,014,137	2,088,784
LIABILITIES					
Due to Student Groups	-	-	14,377	-	14,377
Intergovernmental Payable- State	23,420	-	-	392,822	416,242
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,606,262	1,606,262
Flexible Spending Payable	-	-	-	15,053	15,053
Total Liabilities	38,895	-	14,377	2,014,137	2,067,409
NET POSITION					
Held in Trust For:					
Unemployment Claims	16,145	-	-	-	16,145
Scholarships	-	5,230	-	-	5,230
Total Net Position	\$ 16,145	\$ 5,230	\$ -	\$ -	\$ 21,375

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, 2018**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIPS TRUST	
Contributions:			
Board Contribution	\$ 69,989	\$ -	\$ 69,989
Donations	-	1,900	1,900
Employee Withholdings	85,256	-	85,256
Total Contributions	155,245	1,900	157,145
Investment Earnings:			
Interest	-	12	12
Net Investment Earnings	-	12	12
Total Additions	155,245	1,912	157,157
DEDUCTIONS			
Scholarships	-	2,000	2,000
Unemployment Claims	189,956	-	189,956
Total Deductions	189,956	2,000	191,956
Change in Net Position	(34,711)	(88)	(34,799)
Net Position - Beginning of the Year	50,856	5,318	56,174
Net Position - End of the Year	\$ 16,145	\$ 5,230	\$ 21,375

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, 2018

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REQUIRED SUPPLEMENTARY INFORMATION - PART II

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**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

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 School District is a Type II district located in the County of Monmouth, State of New Jersey. As a Type II district, the School District functions independently through a Board of Education. The Board is comprised of nine members appointed to three-year terms. These terms are staggered so that three members’ terms expire each year. The District provides a full range of educational services appropriate to grades levels Preschool through 8th grade. These include regular, vocational, as well as special education for handicapped youngsters. The School District has an approximate enrollment at June 30, 2018 of 2,543 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: Omnibus – 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, 2018.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 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 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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:

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

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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.

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 component 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.

Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2018 and February 15, 2019, the date that the financial statements were available for issuance, for possible disclosure and recognition in the financial statements, and no items have come to the attention of the School District that would require disclosure.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

Impact of Recently Issued Accounting Principles

Adopted Accounting Pronouncements

The following GASB Statements became effective for the fiscal year ended June 30, 2018:

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.

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 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*.

Recently Issued Accounting Pronouncements

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

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 has not yet determined the potential 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 has not yet determined the potential impact on the School District's financial statements.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 1. Summary of Significant Accounting Policies (Continued)

Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The Governmental Accounting Standards Board (GASB) has issued a new standard with guidance the GASB believes will enhance debt-related disclosures in notes to financial statements, including those addressing direct borrowings and direct placements. The new standard clarifies which liabilities governments should include in their note disclosures related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Management has not yet determined the potential 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 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, 2018, the School District's bank balance of \$12,209,791 was exposed to custodial credit risk as follows:

Insured under FDIC and GUDPA	\$	9,964,526
Uninsured and Uncollateralized		2,245,265
Total	\$	12,209,791

Investments

The School District had no investments at June 30, 2018.

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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 3. Reserve Accounts (Continued)

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, 2017 to June 30, 2018 fiscal year is as follows:

Beginning Balance, July 1, 2017	\$	612,242
Increased by:		
Interest Earnings		1,290
Ending Balance, June 30, 2018	\$	613,532

Emergency Reserve

The School District established an emergency reserve account in the 2012-2013 school year for the accumulation of funds for use in accordance with N.J.S.A. 18A: 7F-41c(1) to finance unanticipated general fund expenditures.

The activity of the emergency reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning Balance, July 1, 2017	\$	649,791
Increased by:		
Interest Earnings		2,552
Deposits Approved by Board		250,000
		902,343
Decreased by:		
Budget Withdrawals		(250,000)
Ending Balance, June 30, 2018	\$	652,343

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 3. Reserve Accounts (Continued)

Maintenance Reserve

The School District established a maintenance reserve account in June of 2011 for the accumulation of funds for use as required maintenance of a facility in subsequent fiscal years.

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, 2017 to June 30, 2018 fiscal year is as follows:

Beginning Balance, July 1, 2017	\$	507,650
Increased by:		
Interest Earnings		1,994
Deposits Approved by Board		250,000
		759,644
Decreased by:		
Budget Withdrawals		(250,000)
Ending Balance, June 30, 2018	\$	509,644

Note 4. Accounts Receivable

Accounts receivable at June 30, 2018 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, 2018, consisted of the following:

<u>Description</u>	Governmental Funds			Total Governmental Activities
	General Fund	Special Revenue Fund	Capital Projects Fund	
Federal Awards	\$ -	\$ 1,779,409	\$ -	\$ 1,779,409
State Awards	267,097	1,043,000	481,464	1,791,561
Other	453,341	175,526	-	628,867
Total	\$ 720,438	\$ 2,997,935	\$ 481,464	\$ 4,199,837
<u>Description</u>	Proprietary Funds		Total Business-Type Activities	
	Food Service Fund	Information Technology Center		
Federal Awards	\$ 309,328	\$ -	\$ 309,328	
State Awards	3,170	-	3,170	
Other	-	50,652	50,652	
Total	\$ 312,498	\$ 50,652	\$ 363,150	

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 5. Capital Assets

Capital assets activity for the year ended June 30, 2018 was as follows:

	Governmental Activities			
	Balance July 1, <u>2017</u>	<u>Additions</u>	<u>Retirements and Transfers</u>	Balance June 30, <u>2018</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 748,458	\$ -	\$ -	\$ 748,458
Construction in Progress	3,939,509	204,395	-	4,143,904
Total Capital Assets not being depreciated	<u>4,687,967</u>	<u>204,395</u>	<u>-</u>	<u>4,892,362</u>
Capital Assets being depreciated:				
Land Improvements	1,701,062	-	-	1,701,062
Buildings and Improvements	37,057,642	126,562	-	37,184,204
Equipment	7,804,342	192,955	-	7,997,297
Total Capital Assets being depreciated	<u>46,563,046</u>	<u>319,517</u>	<u>-</u>	<u>46,882,563</u>
Less: Accumulated Depreciation	<u>(29,491,067)</u>	<u>(1,467,928)</u>	<u>-</u>	<u>(30,958,995)</u>
Total Capital Assets being depreciated, net	<u>17,071,979</u>	<u>(1,148,411)</u>	<u>-</u>	<u>15,923,568</u>
Total Governmental Activities Capital Assets, net	<u>\$ 21,759,946</u>	<u>\$ (944,016)</u>	<u>\$ -</u>	<u>\$ 20,815,930</u>
	Business-Type Activities			
	Balance July 1, <u>2017</u>	<u>Additions</u>	<u>Retirements and Transfers</u>	Balance June 30, <u>2018</u>
Business-Type Activities:				
Machinery and Equipment				
Total Capital Assets being depreciated	\$ 3,235,837	\$ 13,140	\$ -	\$ 3,248,977
	<u>3,235,837</u>	<u>13,140</u>	<u>-</u>	<u>3,248,977</u>
Less: Accumulated Depreciation:				
Machinery and Equipment	(3,077,310)	-	(52,770)	(3,130,080)
Total Capital Assets being depreciated, net	<u>(3,077,310)</u>	<u>-</u>	<u>(52,770)</u>	<u>(3,130,080)</u>
Total Business-Type Activities Capital Assets, net	<u>\$ 158,527</u>	<u>\$ 13,140</u>	<u>\$ (52,770)</u>	<u>\$ 118,897</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 5. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the School District as follows:

<u>Governmental Activities</u>	
Instruction:	
Regular Instruction	\$ 443,460
Special Education Instruction	129,553
Other Special Instruction	37,965
Other Instruction	44,165
Support Services:	
Tuition	181,818
Attendance	11,353
Health Services	13,160
Student & Instruction Related Services	274,706
Educational Media Services/School Library	27,691
School Administrative Services	29,445
Other Administrative Services	25,747
Central Services	22,449
Administrative Info. Technology	1,962
Plant Operations & Maintenance	172,108
Pupil Transportation	52,346
	\$ 1,467,928
Total Depreciation Expense - Governmental Activities	\$ 1,467,928

Note 6. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2018 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 588,848	\$ -
Capital Projects Fund	-	481,464
Debt Service Fund	-	4
Enterprise Fund	-	91,905
Agency Fund	-	15,475
	\$ 588,848	\$ 588,848
	\$ 588,848	\$ 588,848

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	\$ 1,469,967	\$ 591,648
Special Revenue Fund	573,648	1,469,967
Payroll Fund	18,000	-
	\$ 2,061,615	\$ 2,061,615
	\$ 2,061,615	\$ 2,061,615

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 7. Long-Term Obligations

During the fiscal year-ended June 30, 2018 the following changes occurred in long-term obligations for the governmental and business-type activities:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Balance Due Within One Year
Governmental Activities:					
Early Retirement Incentive	\$ 1,349,489	\$ -	\$ 307,932	\$ 1,041,557	\$ 327,490
Compensated Absences	796,361	-	48,492	747,869	-
Net Pension Liability	34,328,555	-	5,233,104	29,095,451	-
	<u>\$ 36,474,405</u>	<u>\$ -</u>	<u>\$ 5,589,528</u>	<u>\$ 30,884,877</u>	<u>\$ 327,490</u>
Business-Type Activities:					
Compensated Absences	\$ 55,083	\$ 10,038	\$ -	\$ 65,121	\$ -
	<u>\$ 55,083</u>	<u>\$ 10,038</u>	<u>\$ -</u>	<u>\$ 65,121</u>	<u>\$ -</u>

For governmental activities, the bonds payable are liquidated from the School District's debt service fund. Compensated absences, capital leases, unamortized bond premiums and the net pension liability are liquidated by the general fund.

Bonds Authorized but not Issued

As of June 30, 2018, 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 June 30,	Principal	Interest	Total
2019	\$ 327,490	\$ 88,634	\$ 416,124
2020	347,047	69,077	416,124
2021	367,020	49,102	416,122
	<u>\$ 1,041,557</u>	<u>\$ 206,813</u>	<u>\$ 1,248,370</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

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 <http://www.nj.gov/treasury/pensions/financial-reports.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.

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 1/55th 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 1/60th 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. 43:15A* 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 2017, the State's pension contribution was less than the actuarial determined amount.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

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, 2018, the School District reported a liability of \$29,095,451 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017. 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, 2016, to the measurement date of June 30, 2017. 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, 2017. The School District's proportion measured as of June 30, 2017, was 0.1249890434%, which was an increase of 0.0090812817% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the School District recognized full accrual pension expense of \$2,980,620 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2017 measurement date. At June 30, 2018 the School District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 685,097	\$ -
Changes of Assumptions	5,861,731	5,840,241
Net Difference between Projected and Actual Earnings on Pension Plan Investments	198,120	-
Changes in Proportion and Differences between School District Contributions and Proportionate Share of Contributions	2,975,601	5,793
School District contributions subsequent to measurement date	1,307,139	-
	\$ 11,027,688	\$ 5,846,034

\$1,307,139 reported as deferred outflows of resources resulting from school district contributions subsequent to the measurement date is estimated based on unadjusted 2017-2018 total salaries for PERS employees multiplied by an employer pension contribution rate of 13.37%. The payable is due on April 1, 2019 and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. 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:

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

Year Ending June 30,		
2019	\$	1,433,333
2020		1,727,840
2021		1,165,032
2022		(54,973)
2023		(396,717)
	<u>\$</u>	<u>3,874,515</u>

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:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between Expected and Actual Experience		
Year of Pension Plan Deferral:		
June 30, 2014	-	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	5.48	-
Changes of Assumptions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	-
June 30, 2015	5.72	-
June 30, 2016	5.57	-
June 30, 2017	-	5.48
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	-
June 30, 2017	5.00	-
Changes in Proportion and Differences between District Contributions		
Proportionate Share of Contributions		
Year of Pension Plan Deferral:		
June 30, 2014	6.44	6.44
June 30, 2015	5.72	5.72
June 30, 2016	5.57	5.57
June 30, 2017	5.48	5.48

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

Actuarial Assumptions – The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65% - 4.15% Based on Age
Thereafter	2.65% - 5.15% Based on Age
Investment Rate of Return	7.00%
Period of Actuarial Experience Study upon which Actuarial Assumptions were Based	July 1, 2011 - June 30, 2014

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, 2016 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 (7.00% at June 30, 2017) 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, 2017 are summarized in the following table:

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017 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 40% 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 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, 2017, calculated using the discount rate of 5.00% 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
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

	At 1% Decrease <u>(4.00%)</u>	At Current Discount Rate <u>(5.00%)</u>	At 1% Increase <u>(6.00%)</u>
School District's Proportionate Share of the Net Pension Liability	\$ 36,094,882	\$ 29,095,451	\$ 23,264,058

Additional Information - The following is a summary of the collective balances of the local group at June 30, 2018 and 2017:

	<u>6/30/2018</u>	<u>6/30/2017</u>
Collective Deferred Outflows of Resources	\$ 5,396,431,901	\$ 7,815,204,785
Collective Deferred Inflows of Resources	\$ 4,672,602,040	\$ -
Collective Net Pension Liability	\$ 23,278,401,588	\$ 29,617,131,759
School District's portion	0.1249890434%	0.1159077617%

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.nj.gov/treasury/pensions/financial-reports.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
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

Service retirement benefits of 1/55th 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 1/60th 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

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 2017, 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, 2017 was \$163,391,969. The School District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. 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, 2017, the State proportionate share of the TPAF net pension liability attributable to the School District was 0.2423364441%, which was an increase of 0.0066115171% from its proportion measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the State of New Jersey recognized a pension expense in the amount of \$11,318,968 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, 2017 measurement date.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

Actuarial Assumptions – The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.25%
Salary Increases:	
2012-2021	Varies Based on Experience
Thereafter	Varies Based on Experience
Investment Rate of Return	7.00%

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, 2016 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 (7.00% at June 30, 2017) 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
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 4.25% as of June 30, 2017. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 40% 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, 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 4.25% 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
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

	At 1% Decrease (<u>3.25%</u>)	At Current Discount Rate (<u>4.25%</u>)	At 1% Increase (<u>5.25%</u>)
State of New Jersey's Proportionate Share of Net Pension Liability associated with the School District	\$ 194,114,784	\$ 163,391,969	\$ 138,082,380

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 Retirement 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.
- 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 8. Pension Plans (Continued)

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, 2018, 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 \$277,277.

Note 9. Other Post-Retirement Benefits

General Information about the OPEB Plan

The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14- 17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The total nonemployer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits are the responsibility of the individual local education employers.

Basis of Presentation

The Schedule presents the State of New Jersey's obligation under NJSA 52:14-17.32f. The Schedule does not purport to be a complete presentation of the financial position or changes in financial position of the State Health Benefit Local Education Retired Employees Plan or the State of New Jersey. The accompanying Schedule was prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the State of New Jersey to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Total Nonemployer OPEB Liability

The total nonemployer OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30,

Inflation Rate 2.50%

	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases			
Through 2026	1.55 - 4.55% based on years of service	2.15 - 4.15% based on age	2.10 - 8.98% based on age
Thereafter	2.00 - 5.45% based on years of service	3.15 - 5.15% based on age	3.10 - 9.98% based on age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 – June 30, 2015, July 1, 2010 – June 30, 2013, and July 1, 2011 – June 30, 2014 for TPAF, PFRS and PERS, respectively.

OPEB Obligation and OPEB Expense - The State’s proportionate share of the total Other Post Employment Benefits Obligations, attributable to the School District as of June 30, 2017 was \$148,510,988.00. The School District’s proportionate share was \$0.

The OPEB Obligation was measured as of June 30, 2017, and the total OPEB Obligation used to calculate the OPEB Obligation was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. The State’s proportionate share of the OPEB Obligation associated with the District was based on projection of the State’s long-term contributions to the OPEB plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2017, the State proportionate share of the OPEB Obligation attributable to the School District was 0.276866938%, which was a decrease of 0.0001998726% from its proportion measured as of June 30, 2016.

For the fiscal year ended June 30, 2018, the State of New Jersey recognized an OPEB expense in the amount of \$8,206,144.00 for the State’s proportionate share of the OPEB expense attributable to the School District. This OPEB expense was based on the OPEB plans June 30, 2017 measurement date.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Sensitivity of Total Nonemployer OPEB Liability to changes in discount rate:

The following presents the total nonemployer OPEB liability as of June 30, 2017 and 2016, respectively, calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2017		
	At 1% Decrease (2.58%)	At Discount Rate (3.58%)	At 1% Increase (4.58%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 176,293,257.27	\$ 148,510,988.00	\$ 126,473,827.97
State of New Jersey's Total Nonemployer OPEB Liability	\$ 63,674,362,200.00	\$ 53,639,841,858.00	\$ 45,680,364,953.00
	June 30, 2016		
	At 1% Decrease (1.85%)	At Discount Rate (2.85%)	At 1% Increase (3.85%)
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 191,962,152.00	\$ 160,232,680.00	\$ 135,257,518.56
State of New Jersey's Total Nonemployer OPEB Liability	\$ 69,283,705,084.00	\$ 57,831,784,184.00	\$ 48,817,654,566.00

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Sensitivity of Total Nonemployer OPEB Liability to changes in the healthcare trend rate:

The following presents the total nonemployer OPEB liability as of June 30, 2017 and 2016, respectively, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2017		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 122,135,931.06	\$ 148,510,988.00	\$ 183,536,753.27
State of New Jersey's Total Nonemployer OPEB Liability	\$ 44,113,584,560.00	\$ 53,639,841,858.00	\$ 66,290,599,457.00
	June 30, 2016		
	1% Decrease	Healthcare Cost Trend Rate *	1% Increase
State of New Jersey's Proportionate Share of Total OPEB Obligations Associated with the School District	\$ 131,475,375.38	\$ 160,232,680.00	\$ 198,678,456.20
State of New Jersey's Total Nonemployer OPEB Liability	\$ 47,452,589,164.00	\$ 57,831,784,184.00	\$ 71,707,778,970.00

* See Healthcare Cost Trend Assumptions for details of rates.

Additional Information

Collective balances of the Local Group at June 30, 2017 are as follows:

	<u>Deferred Outflows of</u>	<u>Deferred Inflows of</u>
Change in Proportion	\$ 99,843,255.00	\$ (99,843,255.00)
Change in Assumptions	-	(6,343,769,032.00)
Contributions Made in Fiscal Year Year Ending 2018 After June 30, 2017 Measurement Date **	<u>1,190,373,242.00</u>	<u>-</u>
	<u>\$ 1,290,216,497.00</u>	<u>\$ (6,443,612,287.00)</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 9. Other Post-Retirement Benefits (continued)

Additional Information (continued):

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,		
2018	\$	(742,830,097.00)
2019		(742,830,097.00)
2020		(742,830,097.00)
2021		(742,830,097.00)
2022		(742,830,097.00)
Thereafter		(2,629,618,547.00)
	\$	(6,343,769,032.00)

** Employer Contributions made after June 30, 2017 are reported as a deferred outflow of resources, but are not amortized in expense.

Plan Membership

At June 30, 2016, the Program membership consisted of the following:

	June 30, 2016
Active Plan Members	223,747.00
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	142,331.00
	366,078.00

Changes in the Total OPEB Liability

The change in the State's Total OPEB liability for the fiscal year ended June 30, 2018 (measurement date June 30, 2017) is as follows:

Total OPEB Liability	
Service Cost	\$ 2,391,878,884.00
Interest Cost	1,699,441,736.00
Changes of Assumptions	(7,086,599,129.00)
Contributions: Member	45,748,749.00
Gross Benefit Payments	(1,242,412,566.00)
Net Change in Total OPEB Liability	(4,191,942,326.00)
Total OPEB Liability (Beginning)	57,831,784,184.00
Total OPEB Liability (Ending)	\$ 53,639,841,858.00
Total Covered Employee Payroll	13,493,400,208.00
Net OPEB Liability as a Percentage of Payroll	398%

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

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
- 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, 2018, the value of future incentive payments reported as a liability in the statement of net position was \$1,041,557. The District funds the program on a pay-as-you-go basis. During 2018, payments to retired employees under this plan totaled \$307,932 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, 2018, the on-behalf payments for pension, social security, post-retirement medical costs, and long-term disability were \$3,677,502, \$1,718,055, \$2,375,221 and \$3,152, respectively.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

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>
2017-2018	\$ 69,989	\$ 85,256	\$ 189,956	\$ 16,145
2016-2017	30,670	89,871	103,600	50,856
2015-2016	65,000	89,182	206,612	33,915

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, 2018 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 13. Contingencies (Continued)

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	Valic Investments
First Investors	Equitable Life Insurance	Prudential
	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 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, 2018, the liability for compensated absences reported on the government-wide and business-type activities was \$747,869 and \$65,121, 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018 (Continued)**

Note 16. Tax Abatements (Continued)

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. Operating Leases

The school district is committed under various noncancelable operating leases, primarily for administrative office and storage buildings (principally in the General Fund). Future minimum operating lease commitments

<u>Year Ending June 30,</u>			
2019	\$	262,321	
2020		248,934	
2021		46,658	
2022		47,818	
2023		8,002	
Total	\$	613,733	

Rent expenditures were \$249,893 for the year ended June 30, 2018.

Note 18. 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, 2018 was \$4,220,446.

Note 19. Fund Balances

General Fund – Of the \$6,098,540 General Fund fund balance at June 30, 2018, \$613,532 has been restricted for the Capital Reserve Account; \$509,644 has been restricted for the Maintenance Reserve Account; \$652,343 has been restricted for the Emergency Reserve Account; \$4,220,446 has been restricted for current year excess surplus; \$3,225,695 is restricted for prior year excess surplus – designated for subsequent year’s expenditures; and \$(3,123,120) has been unassigned.

Note 20. Deficit in Net Position

Unrestricted Net Position – The School District governmental activities had a deficit in unrestricted net position in the amount of \$30,133,482 at June 30, 2018. 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, 2018. This deficit in unrestricted net position for governmental activities does not indicate that the School District is facing financial difficulties.

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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, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 7,254,360	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -
Interest on Investments	-	-	-	74,947	74,947
Refund of Prior Years' Expenditures	-	-	-	61,382	61,382
Miscellaneous	-	-	-	50,608	50,608
Total Local Sources	7,254,360	-	7,254,360	7,441,297	186,937
State Sources:					
Extraordinary Aid	600,000	-	600,000	185,552	(414,448)
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	(981,552)	23,441,320	23,441,320	-
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	1,117,685	-	1,117,685	1,117,685	-
Other State Aid - Lead Water Testing	-	-	-	11,628	11,628
Nonbudgeted:					
On-Behalf TPAF:					
Normal Pension Contributions	-	-	-	3,677,502	3,677,502
Post Retirement Medical Contributions	-	-	-	2,375,221	2,375,221
Long-Term Disability Insurance	-	-	-	3,152	3,152
Reimbursed TPAF Social Security Contributions	-	-	-	1,718,055	1,718,055
Total State Sources	57,147,545	(981,552)	56,165,993	63,537,103	7,371,110
Federal Sources:					
Medicaid Reimbursement	100,801	-	100,801	153,545	52,744
Total Federal Sources	100,801	-	100,801	153,545	52,744
Total Revenues	64,502,706	(981,552)	63,521,154	71,131,945	7,610,791
Expenditures:					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	613,186	204,739	817,925	780,481	37,444
Grades 1 - 5	5,248,738	(409,215)	4,839,523	4,487,605	351,918
Grades 6 - 8	2,525,689	(80,155)	2,445,534	2,278,754	166,780
Grades 9 - 12	2,370,080	119,638	2,489,718	2,403,045	86,673
Regular Programs - Home Instruction:					
Salaries of Teachers	50,000	-	50,000	48,484	1,516
Other Purchased Services	25,000	-	25,000	6,287	18,713
Instruction:					
Other Salaries for Instruction	418,988	21,501	440,489	359,748	80,741
Purchased Professional/ Educational Services	1,013,399	121,100	1,134,499	1,102,273	32,226
Purchased Professional/ Educational Services	20,000	-	20,000	-	20,000
Other Purchased Services	326,000	163,890	489,890	460,500	29,390
General Supplies	1,218,022	(169,642)	1,048,380	743,306	305,074
Textbooks	97,000	130,305	227,305	225,157	22,148
Other Objects	103,500	8,894	112,394	86,083	26,311
Total Regular Programs-Instruction	14,029,602	111,055	14,140,657	12,961,723	1,178,934

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Cognitive - Mild:					
Salaries of Teachers	472,168	(52,148)	420,020	319,655	100,365
Other Salaries for Instruction	67,665	674	68,339	45,217	23,122
Other Purchased Services	7,000	-	7,000	558	6,442
Total Cognitive - Mild	546,833	(51,474)	495,359	365,430	129,929
Learning and/or Language Disabilities:					
Salaries of Teachers	1,035,132	181,886	1,217,018	1,216,787	231
Other Salaries for Instruction	300,283	(70,742)	229,541	146,113	83,428
General Supplies	25,000	(3,292)	21,708	1,587	20,121
Total Learning and/or Language Disabilities	1,360,415	107,852	1,468,267	1,364,487	103,780
Behavioral Disabilities:					
Salaries of Teachers	466,283	(104,127)	362,156	331,929	30,227
Other Salaries for Instruction	364,204	13,492	377,696	350,391	27,305
General Supplies	4,000	-	4,000	500	3,500
Total Behavioral Disabilities	834,487	(90,635)	743,852	682,820	61,032
Multiple Disabilities:					
General Supplies	3,000	-	3,000	-	3,000
Total Multiple Disabilities	3,000	88,906	91,906	88,906	3,000
Resource Room:					
Salaries of Teachers	1,964,228	(71,627)	1,892,601	1,887,716	4,885
Other Salaries for Instruction	39,359	-	39,359	38,822	537
Total Resource Room	2,003,587	(71,627)	1,931,960	1,926,538	5,422
Preschool Disabilities - Full Time:					
Salaries of Teachers	458,984	-	458,984	367,220	91,764
Other Salaries for Instruction	213,779	-	213,779	147,204	66,575
Total Preschool Handicapped - Full Time	672,763	-	672,763	514,424	158,339
Total Special Education	5,421,085	(16,978)	5,404,107	4,942,605	461,502
Basic Skills/Remedial:					
Salaries of Teachers	336,940	51,813	388,753	364,291	24,462
Total Basic Skills/Remedial	336,940	51,813	388,753	364,291	24,462
Bilingual Education:					
Salaries of Teachers	760,677	110,590	871,267	871,122	145
Other Salaries for Instruction	220,727	9,555	230,282	210,899	19,383
General Supplies	22,500	(350)	22,150	2,113	20,037
Textbooks	500	-	500	-	500
Total Bilingual Education	1,004,404	119,795	1,124,199	1,084,134	40,065

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
School Sponsored Cocurricular Activities:					
Salaries	183,000	69,434	252,434	243,157	9,277
Purchased Services	5,500	5,000	10,500	9,291	1,209
Supplies and Materials	22,600	(4,000)	18,600	4,452	14,148
Other Objects	40,000	(23,000)	17,000	7,178	9,822
Total School Sponsored Cocurricular Activities	251,100	47,434	298,534	264,078	34,456
School Sponsored Athletics - Instruction:					
Salaries	503,286	70,499	573,785	548,079	25,706
Other Salaries for Instruction	63,231	2,487	65,718	65,718	-
Purchased Services	56,000	23,415	79,415	72,704	6,711
Supplies and Materials	70,000	(7,437)	62,563	57,580	4,983
Other Objects	2,000	761	2,761	2,761	-
Total School Sponsored Athletics - Instruction	694,517	89,725	784,242	746,842	37,400
Before/After School Activities:					
Salaries	83,000	7,279	90,279	79,301	10,978
Total Before/After School Activities	83,000	7,279	90,279	79,301	10,978
Summer Schools:					
Salaries of Teachers	315,000	(77,702)	237,298	227,588	9,710
Supplies & Materials	4,500	(977)	3,523	3,270	253
Support Service Salaries	9,500	(300)	9,200	5,145	4,055
Total Summer Schools	336,500	(56,229)	280,271	263,794	16,477
Alternative Education Program:					
Salaries of Teachers	206,186	-	206,186	106,966	99,220
Total Alternative Education Program	206,186	-	206,186	106,966	99,220
Other At-Risk Programs:					
Salaries of Teacher Tutors	-	-	-	-	-
Salaries of Reading Specialists	304,574	(45,569)	259,005	217,300	41,705
Total Other At-Risk Programs	304,574	(45,569)	259,005	217,300	41,705
Community Services Programs/Operations:					
Supplies and Materials	10,000	-	10,000	6,650	3,350
Total Community Services Programs/ Operations	10,000	-	10,000	6,650	3,350
Total - Instruction	22,677,908	308,325	22,986,233	21,037,684	1,948,549

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - Regular	-	150,000	150,000	96,926	53,074
Tuition to Other LEA's - Special	640,838	27,161	667,999	667,998	1
Tuition to County Vocational School District - Regular	51,400	30,000	81,400	76,655	4,745
Tuition to County Vocational School District - Special	104,500	(30,000)	74,500	49,500	25,000
Tuition to CSSD & Regional Day School	179,000	-	179,000	5,064	173,936
Tuition to Private Schools for the Handicapped Within State	3,540,237	(782,763)	2,757,474	2,648,948	108,526
Tuition to Private Schools for the Handicapped Outside State	74,814	13,553	88,367	88,367	-
Tuition - State Facilities	95,470	-	95,470	95,470	-
Total Undistributed Expenditures - Instruction	4,686,259	(592,049)	4,094,210	3,728,928	365,282
Attendance & Social Work Services:					
Salaries	182,416	4,217	186,633	185,265	1,368
Salaries of Drop Out Prevention Officers	146,688	5,942	152,630	152,630	-
Salaries for Parent Involvement	91,853	(5,567)	86,286	74,249	12,037
Other Purchased Services	25,000	(10,727)	14,273	6,766	7,507
Supplies and Materials	20,000	-	20,000	14,219	5,781
Total Attendance & Social Work Services	465,957	(6,135)	459,822	433,129	26,693
Health Services:					
Salaries	443,247	201	443,448	348,419	95,029
Purchased Professional & Technical Services	75,000	71,246	146,246	142,452	3,794
Other Purchased Services	5,000	-	5,000	-	5,000
Supplies and Materials	22,800	1,380	24,180	11,208	12,972
Total Health Services	546,047	72,827	618,874	502,079	116,795
Other Support Services - Students - Related Services:					
Salaries	388,702	189,383	578,085	564,381	13,704
Purchased Professional/ Educational Services	300,000	(202,451)	97,549	61,150	36,399
Supplies and Materials	2,500	-	2,500	-	2,500
Total Other Support Services - Students - Related - Services	691,202	(13,068)	678,134	625,531	52,603
Other Support Services - Students - Extraordinary Services:					
Salaries	304,542	(100,000)	204,542	150,206	54,336
Total Other Support Services - Students - Extraordinary Services	304,542	(100,000)	204,542	150,206	54,336

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	1,044,011	(94,736)	949,275	930,919	18,356
Salaries of Secretarial & Clerical Assistants	376,543	(58,971)	317,572	309,811	7,761
Other Salaries	329,860	15,264	345,124	345,124	-
Other Purchased Services	110,000	35,896	145,896	142,302	3,594
Supplies and Materials	12,000	(2,119)	9,881	6,485	3,396
Total Other Support Services - Students - Regular	1,872,414	(104,666)	1,767,748	1,734,641	33,107
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	1,272,880	(195,613)	1,077,267	1,054,798	22,469
Salaries of Secretarial & Clerical Assistants	313,059	1,761	314,820	313,770	1,050
Purchased Professional/ Educational Services	160,000	(53,081)	106,919	105,559	1,360
Travel	2,000	4,693	6,693	6,693	-
Miscellaneous Purchased Services	-	-	-	-	-
Supplies and Materials	27,000	-	27,000	6,644	20,356
Total Other Support Services - Students - Special - Services	1,774,939	(242,240)	1,532,699	1,487,464	45,235
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	527,034	378,082	905,116	844,263	60,853
Salaries of Other Professional Staff	1,047,413	(30,943)	1,016,470	971,800	44,670
Salaries of Secretarial & Clerical Assistants	92,348	-	92,348	92,285	63
Other Salaries	-	35,580	35,580	35,580	-
Salaries of Master Teachers	167,427	-	167,427	150,068	17,359
Purchased Professional/ Educational Services	75,000	49,910	124,910	124,410	500
Coach/Facilitators Salaries	148,605	32,760	181,365	177,917	3,448
Travel	5,000	1,340	6,340	6,239	101
Supplies and Materials	35,000	(8,880)	26,120	8,508	17,612
Total Improvement of Instruction Services/Other Support Services Instructional Staff	2,097,827	457,849	2,555,676	2,411,070	144,606
Educational Media Services/School Library:					
Salaries	770,645	(3,055)	767,590	702,267	65,323
Salaries of Technology Coordinators	187,427	(1,882)	185,545	171,553	13,992
Purchased Professional & Technical Services	137,370	23,345	160,715	142,352	18,363
Other Purchased Services	20,000	-	20,000	1,955	18,045
Supplies and Materials	60,350	(3,229)	57,121	37,905	19,216
Other Objects	3,000	-	3,000	398	2,602
Total Educational Media Services/ School Library	1,178,792	15,179	1,193,971	1,056,430	137,541

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Support Services General Administration:					
Salaries	182,225	13,865	196,090	194,678	1,412
Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	79,918	-
Salaries of State Fiscal Monitor	105,000	29,640	134,640	134,640	-
Legal Services	90,000	47,952	137,952	128,513	9,439
Audit Fees	70,000	2,200	72,200	72,190	10
Telephone/Communications	135,000	(31,512)	103,488	102,979	509
Travel	10,000	-	10,000	9,064	936
BOE Other Purchased Services	5,500	5,200	10,700	9,417	1,283
Other Purchased Services	231,000	(66,051)	164,949	155,921	9,028
General Supplies	5,000	3,000	8,000	7,392	608
BOE In-House Training/Meeting Supplies	2,500	-	2,500	2,010	490
Judgments Against School District	20,000	(2,000)	18,000	6,803	11,197
Miscellaneous Expenditures	21,000	1,300	22,300	22,054	246
BOE Membership Dues & Fees	30,000	700	30,700	30,388	312
Total Support Services General Administration	1,022,143	4,294	1,026,437	982,292	44,145
Support Services School Administration:					
Salaries of Principals & Assistant Principals	694,593	-	694,593	671,902	22,691
Salaries of Other Professional Staff	445,378	80	445,458	391,105	54,353
Salaries of Secretarial & Clerical Assistants	7,680	(2,499)	5,181	3,943	1,238
Supplies and Materials	80,000	598	80,598	48,552	32,046
Other Objects	13,000	(4,152)	8,848	7,874	974
Total Support Services School Administration	1,240,651	(5,973)	1,234,678	1,123,376	111,302
Central Services:					
Salaries	729,623	11,226	740,849	734,571	6,278
Other Salaries	67,316	-	67,316	67,316	-
Purchased Professional Services	9,000	2,447	11,447	10,587	860
Travel	6,000	(1,000)	5,000	3,031	1,969
Other Purchased Services	20,000	2,000	22,000	21,433	567
Supplies and Materials	10,000	5,954	15,954	15,888	66
Expenditures	8,000	(2,776)	5,224	3,617	1,607
Total Central Services	849,939	17,851	867,790	856,443	11,347
Administrative Information Technology:					
Purchased Technical Services	74,000	-	74,000	71,499	2,501
Supplies & Materials	8,000	-	8,000	3,359	4,641
Total Administrative Information Technology	82,000	-	82,000	74,858	7,142
Allowable Maintenance for School Facilities:					
Salaries	502,233	39,900	542,133	527,676	14,457
Cleaning, Repair & Maintenance Services	546,263	160,383	706,646	696,736	9,910
General Supplies	161,918	(7,765)	154,153	149,361	4,792
Total Allowable Maintenance for School Facilities	1,210,414	192,518	1,402,932	1,373,773	29,159

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other Operation & Maintenance of Plant:					
Salaries	1,725,151	124,954	1,850,105	1,841,636	8,469
Purchased Professional & Technical Services	5,000	-	5,000	-	5,000
Cleaning, Repair & Maintenance Services	34,319	(10,000)	24,319	23,396	923
Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	36,250	283,792	283,082	710
Other Purchased Property Services	55,000	(1,000)	54,000	52,000	2,000
Sewer	50,000	-	50,000	50,000	-
Insurance	341,000	(103,130)	237,870	237,616	254
Miscellaneous Purchased Services	2,000	4,482	6,482	6,482	-
General Supplies	167,700	(52,000)	115,700	110,521	5,179
Energy (Natural Gas)	240,000	(5,000)	235,000	235,000	-
Energy (Electricity)	510,000	40,000	550,000	550,000	-
Total Other Operation. & Maintenance of Plant	3,377,712	34,556	3,412,268	3,389,733	22,535
Care & Upkeep of Grounds:					
Cleaning, Repair & Maintenance	98,345	2,066	100,411	99,436	975
General Supplies	8,140	-	8,140	7,751	389
Total Care & Upkeep of Grounds	106,485	2,066	108,551	107,187	1,364
Security:					
Salaries	1,244,801	153,823	1,398,624	1,351,561	47,063
Purchased Professional Services	299,000	950	299,950	299,896	54
Misc. Purchased Services	-	-	-	-	-
General Supplies	15,000	52,418	67,418	43,998	23,420
Total Security	1,558,801	207,191	1,765,992	1,695,455	70,537
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	2,115	46,865	46,865	-
Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	12,000	62,000	61,488	512
Contracted Services (Other Than Between Home & School) - Vendors	70,500	41,726	112,226	108,386	3,840
Contracted Services - Jointures	20,000	39,319	59,319	57,082	2,237
Contracted Services (Regular Students) - ESCS	315,000	(23,066)	291,934	291,934	-
Contracted Services (Special Education Students) - ESCS	1,500,000	(76,426)	1,423,574	1,423,574	-
Total Student Transportation Services	2,000,250	3,392	2,003,642	1,997,053	6,589

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Unallocated Benefits Employee Benefits:					
Social Security	935,000	251,410	1,186,410	1,186,402	8
TPAF Contributions - ERIP	416,124	-	416,124	405,842	10,282
Other Retirement Contributions-Regular	1,331,344	(10,000)	1,321,344	1,202,509	118,835
Unemployment Compensation	175,000	-	175,000	-	175,000
Workmen's Compensation	920,715	-	920,715	905,627	15,088
Health Benefits	8,767,602	(254,713)	8,512,889	7,925,250	587,639
Tuition Reimbursements	50,000	30	50,030	50,030	-
Other Employee Benefits	125,000	152,277	277,277	277,277	-
Total Unallocated Benefits - Employee Benefits	12,720,785	139,004	12,859,789	11,952,937	906,852
Nonbudgeted:					
On-Behalf TPAF:					
Normal Pension Contributions	-	-	-	3,677,502	(3,677,502)
Post-Retirement Medical	-	-	-	2,375,221	(2,375,221)
Long-Term Disability Insurance	-	-	-	3,152	(3,152)
Reimbursed TPAF Social Security Contributions	-	-	-	1,718,055	(1,718,055)
Total Undistributed Expenditures	37,787,159	82,596	37,869,755	43,456,515	(5,586,760)
Total Expenditures - Current Expense	60,465,067	390,921	60,855,988	64,494,199	(3,638,211)
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Administrative Information Technology	178,200	-	178,200	84,775	93,425
Total Equipment	178,200	-	178,200	84,775	93,425
Facilities Acquisition & Construction Services:					
Architect Services	-	971	971	971	-
Construction Services	-	238,736	238,736	118,649	120,087
Total Facilities Acquisition & Construction Services	-	239,707	239,707	119,620	120,087
Total Capital Outlay	178,200	239,707	417,907	204,395	213,512
Transfer of Funds to Charter Schools	8,344,245	(981,552)	7,362,693	5,878,584	1,484,109
Total Expenditures	68,987,512	(350,924)	68,636,588	70,577,178	(1,940,590)
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	(4,484,806)	(630,628)	(5,115,434)	554,767	5,670,201

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				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)	(18,000)	2,000
Operating Transfer In - Debt Service Fund	-	-	-	4	4
Operating Transfer In - Contribution to Whole School Reform:					
General Fund	33,390,238	(1,523,946)	31,866,292	30,170,879	(1,695,413)
Special Revenue Fund	-	1,523,946	1,523,946	1,469,967	(53,979)
Operating Transfer Out - Contribution to Whole School Reform:					
General Fund	(32,449,059)	612,767	(31,836,292)	(30,170,879)	1,665,413
Special Revenue Fund	(573,648)	-	(573,648)	(573,648)	-
Total Other Financing Sources/(Uses)	347,531	612,767	960,298	878,323	(81,975)
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(4,137,275)	(17,861)	(4,155,136)	1,433,090	5,588,226
Fund Balances, July 1	10,089,597	-	10,089,597	10,089,597	-
Fund Balances, June 30	\$ 5,952,322	\$ (17,861)	\$ 5,934,461	\$ 11,522,687	\$ 5,588,226

RECAPITULATION OF BUDGET TRANSFERS

Prior Year Reserve for Encumbrances \$ 17,861

RECAPITULATION OF FUND BALANCE

Restricted Fund Balance:	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 3,225,695
Excess Surplus	4,220,446
Capital Reserve	613,532
Maintenance Reserve	509,644
Emergency Reserve	652,343
Assigned Fund Balance:	
Designated for Subsequent Year's Expenditures	1,000,000
Year-End Encumbrances	62,888
Unassigned Fund Balance	<u>1,238,139</u>
Subtotal	11,522,687
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payment Not Recognized on GAAP Basis	<u>(5,424,147)</u>
Fund Balance per Governmental Funds (GAAP)	<u>\$ 6,098,540</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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																																																																																																																																																																																																																																																																																																																																																																																									
Revenues:													Local Sources:													Local Tax Levy	\$ 7,254,360	\$ -	\$ 7,254,360	\$ -	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	Interest on Investments	-	-	-	-	-	-	-	-	-	74,947	-	74,947	Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	61,382	-	61,382	Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945
Local Sources:													Local Tax Levy	\$ 7,254,360	\$ -	\$ 7,254,360	\$ -	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	Interest on Investments	-	-	-	-	-	-	-	-	-	74,947	-	74,947	Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	61,382	-	61,382	Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945													
Local Tax Levy	\$ 7,254,360	\$ -	\$ 7,254,360	\$ -	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	\$ 7,254,360	\$ -	\$ 7,254,360	Interest on Investments	-	-	-	-	-	-	-	-	-	74,947	-	74,947	Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	61,382	-	61,382	Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																										
Interest on Investments	-	-	-	-	-	-	-	-	-	74,947	-	74,947	Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	61,382	-	61,382	Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																							
Refund of Prior Years' Expenditures	-	-	-	-	-	-	-	-	-	61,382	-	61,382	Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																				
Miscellaneous	-	-	-	-	-	-	-	-	-	50,608	-	50,608	Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																	
Total Local Sources	7,254,360	-	7,254,360	-	-	7,254,360	7,254,360	-	7,254,360	7,441,297	-	7,441,297	State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																														
State Sources:													Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																											
Extraordinary Aid	600,000	-	600,000	-	-	600,000	600,000	-	600,000	185,552	-	185,552	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																								
Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	1,392,679	1,392,679	-	1,392,679	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																					
Equalization Aid	28,163,553	-	28,163,553	-	-	28,163,553	28,163,553	-	28,163,553	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																		
Categorical Security Aid	1,000,414	-	1,000,414	-	-	1,000,414	1,000,414	-	1,000,414	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																															
Adjustment Aid	24,422,872	-	24,422,872	(981,552)	-	(981,552)	23,441,320	-	23,441,320	23,441,320	-	23,441,320	PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																												
PARCC Readiness Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																									
Per Pupil Growth Aid	23,420	-	23,420	-	-	23,420	23,420	-	23,420	23,420	-	23,420	Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																						
Professional Learning Community Aid	22,850	-	22,850	-	-	22,850	22,850	-	22,850	22,850	-	22,850	Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																			
Categorical Transportation Aid	380,652	-	380,652	-	-	380,652	380,652	-	380,652	380,652	-	380,652	Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																
Other State Aid - Realized DEPA Funds	1,117,685	-	1,117,685	-	-	1,117,685	1,117,685	-	1,117,685	1,117,685	-	1,117,685	Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																													
Other State Aid - Lead Water Testing	-	-	-	-	-	-	-	-	-	11,628	-	11,628	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																										
Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																							
On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																				
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																	
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																														
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	3,152	-	3,152	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																											
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																								
Total State Sources	57,147,545	-	57,147,545	(981,552)	-	(981,552)	56,165,993	-	56,165,993	63,537,103	-	63,537,103	Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																																					
Federal Sources:													Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																																																		
Medicaid Reimbursement	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																																																															
Total Federal Services	100,801	-	100,801	-	-	100,801	100,801	-	100,801	153,545	-	153,545	Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																																																																												
Total Revenues	64,502,706	-	64,502,706	(981,552)	-	(981,552)	63,521,154	-	63,521,154	71,131,945	-	71,131,945																																																																																																																																																																																																																																																																																																																																																																																									

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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
Expenditures:												
Current Expense:												
Instruction - Regular Programs:												
Salaries of Teachers:												
Preschool/Kindergarten	-	613,186	613,186	-	204,739	204,739	-	817,925	817,925	-	780,481	780,481
Current Expense (continued):												
Grades 1 - 5	315,000	4,933,738	5,248,738	-	(409,215)	(409,215)	315,000	4,524,523	4,839,523	146,227	4,341,378	4,487,605
Grades 6 - 8	140,000	2,385,689	2,525,689	-	(80,155)	(80,155)	140,000	2,305,534	2,445,534	53,124	2,225,630	2,278,754
Grades 9 - 12	135,000	2,235,080	2,370,080	-	119,638	119,638	135,000	2,354,718	2,489,718	66,122	2,336,923	2,403,045
Regular Programs - Home Instruction:												
Salaries of Teachers	50,000	-	50,000	-	-	-	50,000	-	50,000	48,484	-	48,484
Other Purchased Services	25,000	-	25,000	-	-	-	25,000	-	25,000	6,287	-	6,287
Regular Programs - Undistributed Instruction:												
Other Salaries for Instruction	-	418,988	418,988	-	21,501	21,501	-	440,489	440,489	-	359,748	359,748
Purchased Professional/												
Educational Services	1,013,399	-	1,013,399	121,100	-	121,100	1,134,499	-	1,134,499	1,102,273	-	1,102,273
Purchased Technical Services	20,000	-	20,000	-	-	-	20,000	-	20,000	-	-	-
Other Purchased Services	50,000	276,000	326,000	46,825	117,065	163,890	96,825	393,065	489,890	96,238	364,262	460,500
General Supplies	150,000	1,068,022	1,218,022	(53,825)	(115,817)	(169,642)	96,175	952,205	1,048,380	6,460	736,846	743,306
Textbooks	50,000	47,000	97,000	137,000	(6,695)	130,305	187,000	40,305	227,305	186,939	-	205,157
Other Objects	-	103,500	103,500	-	8,894	8,894	-	112,394	112,394	-	86,083	86,083
Total Regular Programs - Instruction	1,948,399	12,081,203	14,029,602	251,100	(140,045)	111,055	2,199,499	11,941,158	14,140,657	1,712,154	11,249,569	12,961,723
Cognitive - Mild:												
Salaries of Teachers	-	472,168	472,168	-	(52,148)	(52,148)	-	420,020	420,020	-	319,655	319,655
Other Salaries for Instruction	-	67,665	67,665	-	674	674	-	68,339	68,339	-	45,217	45,217
Other Purchased Services	-	7,000	7,000	-	-	-	-	7,000	7,000	-	558	558
Total Cognitive - Mild	-	546,833	546,833	-	(51,474)	(51,474)	-	495,359	495,359	-	365,430	365,430
Learning and/or Language Disabilities:												
Salaries of Teachers	-	1,035,132	1,035,132	-	181,886	181,886	-	1,217,018	1,217,018	-	1,216,787	1,216,787
Other Salaries for Instruction	-	300,283	300,283	-	(70,742)	(70,742)	-	229,541	229,541	-	146,113	146,113
General Supplies	-	25,000	25,000	-	(3,292)	(3,292)	-	21,708	21,708	-	1,587	1,587
Total Learning and/or Language Disabilities	-	1,360,415	1,360,415	-	107,852	107,852	-	1,468,267	1,468,267	-	1,364,487	1,364,487
Behavioral Disabilities:												
Salaries of Teachers	-	466,283	466,283	-	(104,127)	(104,127)	-	362,156	362,156	-	331,929	331,929
Other Salaries for Instruction	-	364,204	364,204	-	13,492	13,492	-	377,696	377,696	-	350,391	350,391
General Supplies	-	4,000	4,000	-	-	-	-	4,000	4,000	-	500	500
Total Behavioral Disabilities	-	834,487	834,487	-	(90,635)	(90,635)	-	743,852	743,852	-	682,820	682,820
Multiple Disabilities:												
Salaries of Teachers	-	-	-	-	88,906	88,906	-	88,906	88,906	-	88,906	88,906
General Supplies	-	3,000	3,000	-	-	-	-	3,000	3,000	-	-	-
Total Multiple Disabilities	-	3,000	3,000	-	88,906	88,906	-	91,906	91,906	-	88,906	88,906
Resource Room:												
Salaries of Teachers	-	1,964,228	1,964,228	-	(71,627)	(71,627)	-	1,892,601	1,892,601	-	1,887,716	1,887,716
Other Salaries for Instruction	-	39,359	39,359	-	-	-	-	39,359	39,359	-	38,822	38,822
Total Resource Room	-	2,003,587	2,003,587	-	(71,627)	(71,627)	-	1,931,960	1,931,960	-	1,926,538	1,926,538

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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
Preschool Disabilities - Full Time:												
Salaries of Teachers	458,984	458,984	-	-	458,984	-	458,984	458,984	-	367,220	458,984	-
Other Salaries for Instruction	213,779	213,779	-	-	213,779	-	213,779	213,779	-	147,204	213,779	-
Total Preschool Handicapped - Full Time	672,763	672,763	-	-	672,763	-	672,763	672,763	-	514,424	672,763	-
Total Special Education	672,763	5,421,085	-	(16,978)	(16,978)	4,731,344	672,763	5,404,107	4,731,344	514,424	4,428,181	4,942,605
Basic Skills/Remedial:												
Salaries of Teachers	336,940	336,940	51,813	51,813	51,813	388,753	388,753	388,753	388,753	364,291	388,753	364,291
Total Basic Skills/Remedial	-	336,940	51,813	51,813	51,813	388,753	-	388,753	388,753	-	388,753	364,291
Bilingual Education:												
Salaries of Teachers	760,677	760,677	110,590	110,590	110,590	871,267	-	871,267	871,267	-	871,267	871,267
Other Salaries for Instruction	220,727	220,727	9,555	9,555	9,555	230,282	-	230,282	230,282	-	210,899	210,899
General Supplies	22,500	22,500	(350)	(350)	(350)	22,150	-	22,150	22,150	-	2,113	2,113
Textbooks	500	500	-	-	-	500	-	500	500	-	-	-
Total Bilingual Education	-	1,004,404	119,795	119,795	119,795	1,124,199	-	1,124,199	1,124,199	-	1,084,134	1,084,134
School Sponsored Cocurricular Activities:												
Salaries	183,000	183,000	69,434	69,434	69,434	252,434	-	252,434	252,434	-	243,157	243,157
Purchased Services	5,500	5,500	5,000	5,000	5,000	10,500	-	10,500	10,500	-	9,291	9,291
Supplies and Materials	22,600	22,600	(4,000)	(4,000)	(4,000)	18,600	-	18,600	18,600	-	4,452	4,452
Other Objects	40,000	40,000	(23,000)	(23,000)	(23,000)	17,000	-	17,000	17,000	-	7,178	7,178
Total School Sponsored Cocurricular Activities	-	251,100	47,434	47,434	47,434	298,534	-	298,534	298,534	-	264,078	264,078
School Sponsored Athletics - Instruction:												
Salaries	503,286	503,286	70,499	70,499	70,499	573,785	-	573,785	573,785	-	548,079	548,079
Other Salaries for Instruction	63,231	63,231	2,487	2,487	2,487	65,718	-	65,718	65,718	-	65,718	65,718
Purchased Services	56,000	56,000	23,415	23,415	23,415	79,415	-	79,415	79,415	-	72,704	72,704
Supplies and Materials	70,000	70,000	(7,437)	(7,437)	(7,437)	62,563	-	62,563	62,563	-	57,580	57,580
Other Objects	2,000	2,000	761	761	761	2,761	-	2,761	2,761	-	2,761	2,761
Total School Sponsored Athletics - Instruction	-	694,517	89,725	89,725	89,725	784,242	-	784,242	784,242	-	746,842	746,842
Before/After School Activities:												
Salaries	83,000	83,000	7,279	7,279	7,279	90,279	-	90,279	90,279	-	79,301	79,301
Total Before/After School Activities	-	83,000	7,279	7,279	7,279	90,279	-	90,279	90,279	-	79,301	79,301
Summer Schools:												
Salaries of Teachers	250,000	315,000	(53,872)	(53,872)	(77,702)	196,128	196,128	237,298	41,170	186,417	41,171	227,588
Other Purchased Services	7,500	7,500	22,150	22,150	22,150	29,650	29,650	29,650	-	27,427	-	27,427
Supplies & Materials	1,500	3,000	2,023	(977)	(3,000)	3,523	3,523	3,523	-	3,270	-	3,270
Other Objects	-	-	600	600	600	600	600	600	600	364	364	364
Support Salaries	9,500	9,500	(300)	(300)	(300)	9,200	9,200	9,200	-	5,145	-	5,145
Total Summer Schools	268,500	336,500	(29,999)	(29,999)	(56,229)	238,501	238,501	280,271	41,770	222,259	41,535	263,794
Alternative Education Program:												
Salaries of Teachers	-	206,186	-	-	-	206,186	-	206,186	206,186	-	106,966	106,966
Total Alternative Education Program	-	206,186	-	-	-	206,186	-	206,186	206,186	-	106,966	106,966

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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
Other At-Risk Programs:	-	304,574	304,574	-	(45,569)	(45,569)	-	259,005	259,005	-	217,300	217,300
Salaries of Reading Specialists	-	-	-	-	-	-	-	-	-	-	-	-
Total Other At-Risk Programs	-	304,574	304,574	-	(45,569)	(45,569)	-	259,005	259,005	-	217,300	217,300
Community Services Programs/Operations	10,000	-	10,000	-	-	-	10,000	-	10,000	6,650	-	6,650
Supplies and Materials	10,000	-	10,000	-	-	-	10,000	-	10,000	6,650	-	6,650
Total Community Services Programs/Operations	2,899,662	19,778,246	22,677,908	221,101	87,224	308,325	3,120,763	19,865,470	22,986,233	2,455,487	18,582,197	21,037,684
Total - Instruction	-	-	-	150,000	-	150,000	150,000	-	150,000	96,926	-	96,926
Undistributed Expenditures:	-	-	-	-	-	-	-	-	-	-	-	-
Instruction:	-	-	-	-	-	-	-	-	-	-	-	-
Tuition to Other LEA's - State	-	-	-	150,000	-	150,000	150,000	-	150,000	96,926	-	96,926
Regular	-	-	-	150,000	-	150,000	150,000	-	150,000	96,926	-	96,926
Special	640,838	-	640,838	27,161	-	27,161	667,999	-	667,999	667,998	-	667,998
Tuition to Other LEA's - State	-	-	-	30,000	-	30,000	30,000	-	30,000	76,655	-	76,655
Tuition to County Vocational	-	-	-	30,000	-	30,000	30,000	-	30,000	76,655	-	76,655
School District - Regular	-	-	-	30,000	-	30,000	30,000	-	30,000	76,655	-	76,655
Tuition to County Vocational	104,500	-	104,500	(30,000)	-	(30,000)	74,500	-	74,500	49,500	-	49,500
School District - Special	-	-	-	(30,000)	-	(30,000)	74,500	-	74,500	49,500	-	49,500
Tuition to CSSD & Regional	179,000	-	179,000	-	-	-	179,000	-	179,000	5,064	-	5,064
Day School	-	-	-	-	-	-	179,000	-	179,000	5,064	-	5,064
Tuition to Private Schools for the Handicapped Within State	3,540,237	-	3,540,237	(782,763)	-	(782,763)	2,757,474	-	2,757,474	2,648,948	-	2,648,948
Tuition to Private Schools for the Handicapped - Other	-	-	-	(782,763)	-	(782,763)	2,757,474	-	2,757,474	2,648,948	-	2,648,948
LEA Outside State	74,814	-	74,814	13,553	-	13,553	88,367	-	88,367	88,367	-	88,367
Tuition - State Facilities	95,470	-	95,470	-	-	-	95,470	-	95,470	95,470	-	95,470
Total Undistributed Expenditures - Instruction	4,686,259	-	4,686,259	(592,049)	-	(592,049)	4,094,210	-	4,094,210	3,728,928	-	3,728,928
Attendance & Social Work Services:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	88,736	93,680	182,416	4,929	(712)	4,217	93,665	92,968	186,633	93,665	91,600	185,265
Salaries of Drop-Out Prevention Officers	-	146,688	146,688	-	5,942	5,942	-	152,630	152,630	-	152,630	152,630
Salaries for Parent Involvement	-	91,853	91,853	-	(5,567)	(5,567)	-	86,286	86,286	-	74,249	74,249
Other Purchased Services	25,000	-	25,000	(10,727)	-	(10,727)	14,273	-	14,273	6,766	-	6,766
Supplies and Materials	20,000	-	20,000	-	-	-	20,000	-	20,000	14,219	-	14,219
Total Attendance & Social Work Services	133,736	332,221	465,957	(5,798)	(337)	(6,135)	127,938	331,884	459,822	114,650	318,479	433,129
Health Services:	-	-	-	-	-	-	-	-	-	-	-	-
Salaries	14,419	428,828	443,247	-	201	201	14,419	429,029	443,448	14,419	334,000	348,419
Purchased Professional & Technical Services	-	-	-	71,246	-	71,246	146,246	-	146,246	142,452	-	142,452
Other Purchased Services	75,000	-	75,000	-	-	-	5,000	-	5,000	-	-	-
Supplies and Materials	10,000	12,800	22,800	(1,620)	3,000	1,380	8,380	15,800	24,180	-	11,208	11,208
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Services	104,419	441,628	546,047	69,626	3,201	72,827	174,045	444,829	618,874	156,871	345,208	502,079

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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
Other Support Services - Students - Related Services:												
Other Salaries for Instruction	388,702	-	388,702	189,383	-	189,383	578,085	-	578,085	564,381	-	564,381
Purchased Professional/Educational Services	300,000	-	300,000	(202,451)	-	(202,451)	97,549	-	97,549	61,150	-	61,150
Supplies and Materials	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Total Other Support Services - Students - Related - Services	691,202	-	691,202	(13,068)	-	(13,068)	678,134	-	678,134	625,531	-	625,531
Other Support Services - Students - Extra Services:												
Salaries	304,542	-	304,542	(100,000)	-	(100,000)	204,542	-	204,542	150,206	-	150,206
Total Other Support Services - Students - Extra Services	304,542	-	304,542	(100,000)	-	(100,000)	204,542	-	204,542	150,206	-	150,206
Other Support Services - Students - Regular:												
Salaries of Other Professional Staff	-	1,044,011	1,044,011	-	(94,736)	(94,736)	-	949,275	949,275	930,919	-	930,919
Salaries of Secretarial & Clerical Assistants	-	376,543	376,543	-	(58,971)	(58,971)	-	317,572	317,572	309,811	-	309,811
Other Salaries	329,860	-	329,860	15,264	-	15,264	345,124	-	345,124	345,124	-	345,124
Other Purchased Services	75,000	35,000	110,000	(15,055)	50,951	35,896	59,945	85,951	145,896	59,945	82,357	142,302
Supplies and Materials	2,000	10,000	12,000	(209)	(1,910)	(2,119)	1,791	8,090	9,881	-	6,485	6,485
Total Other Support Services - Students - Regular	406,860	1,465,554	1,872,414	-	(104,666)	(104,666)	406,860	1,360,888	1,767,748	405,069	1,329,572	1,734,641
Other Support Services - Students - Special Services:												
Salaries of Other Professional Staff	1,272,880	-	1,272,880	(195,613)	-	(195,613)	1,077,267	-	1,077,267	1,054,798	-	1,054,798
Salaries of Secretarial & Clerical Assistants	313,059	-	313,059	1,761	-	1,761	314,820	-	314,820	313,770	-	313,770
Purchased Professional/Educational Services	160,000	-	160,000	(53,081)	-	(53,081)	106,919	-	106,919	105,559	-	105,559
Travel	2,000	2,000	4,000	4,693	-	4,693	6,693	-	6,693	6,693	-	6,693
Supplies and Materials	27,000	-	27,000	-	-	-	27,000	-	27,000	6,644	-	6,644
Total Other Support Services - Students - Special - Services	1,774,939	-	1,774,939	(242,240)	-	(242,240)	1,532,699	-	1,532,699	1,487,464	-	1,487,464

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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	527,034	-	527,034	378,082	-	378,082	905,116	-	905,116	844,263	-	844,263	Salaries of Other Professional Staff	-	1,047,413	1,047,413	-	(30,943)	(30,943)	-	-	1,016,470	-	971,800	971,800	Salaries of Secretarial & Clerical Assistants	92,348	-	92,348	-	-	-	92,348	-	92,348	92,285	-	92,285	Other Salaries	-	-	-	35,580	-	35,580	35,580	-	35,580	35,580	-	35,580	Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292
Salaries of Supervisors of Instruction	527,034	-	527,034	378,082	-	378,082	905,116	-	905,116	844,263	-	844,263	Salaries of Other Professional Staff	-	1,047,413	1,047,413	-	(30,943)	(30,943)	-	-	1,016,470	-	971,800	971,800	Salaries of Secretarial & Clerical Assistants	92,348	-	92,348	-	-	-	92,348	-	92,348	92,285	-	92,285	Other Salaries	-	-	-	35,580	-	35,580	35,580	-	35,580	35,580	-	35,580	Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292													
Salaries of Other Professional Staff	-	1,047,413	1,047,413	-	(30,943)	(30,943)	-	-	1,016,470	-	971,800	971,800	Salaries of Secretarial & Clerical Assistants	92,348	-	92,348	-	-	-	92,348	-	92,348	92,285	-	92,285	Other Salaries	-	-	-	35,580	-	35,580	35,580	-	35,580	35,580	-	35,580	Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																										
Salaries of Secretarial & Clerical Assistants	92,348	-	92,348	-	-	-	92,348	-	92,348	92,285	-	92,285	Other Salaries	-	-	-	35,580	-	35,580	35,580	-	35,580	35,580	-	35,580	Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																							
Other Salaries	-	-	-	35,580	-	35,580	35,580	-	35,580	35,580	-	35,580	Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																				
Salaries of Master Teachers	167,427	-	167,427	-	-	-	167,427	-	167,427	150,068	-	150,068	Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																	
Purchased Professional/Educational Services	75,000	-	75,000	49,910	-	49,910	124,910	-	124,910	124,410	-	124,410	Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																														
Coach/Facilitator Salary	-	148,605	148,605	-	32,760	32,760	-	-	181,365	-	177,917	177,917	Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																											
Travel	5,000	-	5,000	1,340	-	1,340	6,340	-	6,340	6,239	-	6,239	Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																								
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	-	-	Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																					
Supplies and Materials	35,000	-	35,000	(8,880)	-	(8,880)	26,120	-	26,120	8,508	-	8,508	Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																		
Total Improvement of Instruction Services/Other Support Services Instructional Staff	901,809	1,196,018	2,097,827	456,032	1,817	457,849	1,357,841	1,197,835	2,555,676	1,261,353	1,149,717	2,411,070	Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																															
Educational Media Services/School Library:													Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																												
Salaries	398,236	372,409	770,645	721	(3,776)	(3,055)	398,957	368,633	767,590	398,957	303,310	702,267	Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																									
Salaries for Technology Coordinators	20,000	167,427	187,427	(3,421)	1,539	(1,882)	16,579	168,966	185,545	5,225	166,328	171,553	Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																						
Purchased Professional & Technical Services	137,370	-	137,370	23,345	-	23,345	160,715	-	160,715	142,352	-	142,352	Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																			
Other Purchased Services	20,000	-	20,000	-	-	-	20,000	-	20,000	1,955	-	1,955	Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																
Supplies and Materials	7,500	52,850	60,350	-	(3,229)	(3,229)	7,500	49,621	57,121	532	37,373	37,905	Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																													
Other Objects	3,000	-	3,000	-	-	-	3,000	-	3,000	398	-	398	Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																										
Total Educational Media Services/School Library	586,106	592,686	1,178,792	20,645	(5,466)	15,179	606,751	587,220	1,193,971	549,419	507,011	1,056,430	Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																							
Support Services General Administration:													Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																				
Salaries	182,225	-	182,225	13,865	-	13,865	196,090	-	196,090	194,678	-	194,678	Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																	
Salaries of Secretarial & Clerical Assistants	79,918	-	79,918	-	-	-	79,918	-	79,918	79,918	-	79,918	Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																														
Salaries of State Fiscal Monitor	105,000	-	105,000	29,640	-	29,640	134,640	-	134,640	134,640	-	134,640	Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																											
Legal Services	90,000	-	90,000	47,952	-	47,952	137,952	-	137,952	128,513	-	128,513	Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																								
Audit Fees	70,000	-	70,000	2,200	-	2,200	72,200	-	72,200	72,190	-	72,190	Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																					
Architectural/Engineering Services	35,000	-	35,000	(31,512)	-	(31,512)	103,488	-	103,488	26,325	-	26,325	Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																		
Telephone/Communications	135,000	-	135,000	-	-	-	135,000	-	135,000	102,979	-	102,979	Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																															
Travel	10,000	-	10,000	-	-	-	10,000	-	10,000	9,064	-	9,064	BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																												
BOE Other Purchased Services	5,500	-	5,500	5,200	-	5,200	10,700	-	10,700	9,417	-	9,417	Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																									
Other Purchased Services	231,000	-	231,000	(66,051)	-	(66,051)	164,949	-	164,949	155,921	-	155,921	General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																						
General Supplies	5,000	-	5,000	3,000	-	3,000	8,000	-	8,000	7,392	-	7,392	BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																			
BOE In-House Training/Meeting Supplies	2,500	-	2,500	-	-	-	2,500	-	2,500	2,010	-	2,010	Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																																
Judgements Against School District	20,000	-	20,000	(2,000)	-	(2,000)	18,000	-	18,000	6,803	-	6,803	Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																																													
Miscellaneous Expenditures	21,000	-	21,000	1,300	-	1,300	22,300	-	22,300	22,054	-	22,054	BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																																																										
BOE Membership Dues & Fees	30,000	-	30,000	700	-	700	30,700	-	30,700	30,388	-	30,388	Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Total Support Services General Administration	1,022,143	-	1,022,143	4,294	-	4,294	1,026,437	-	1,026,437	982,292	-	982,292																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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 School Administration:												
Salaries of Principals & Assistant Principals	-	694,593	694,593	-	-	-	-	694,593	694,593	-	671,902	671,902
Salaries of Other Professional Staff	-	445,378	445,378	-	80	80	-	445,458	445,458	-	391,105	391,105
Salaries of Secretarial & Clerical Assistants	7,680	-	7,680	(2,499)	-	(2,499)	5,181	-	5,181	3,943	-	3,943
Supplies and Materials	-	80,000	80,000	-	598	598	-	80,598	80,598	-	48,552	48,552
Other Objects	-	13,000	13,000	-	(4,152)	(4,152)	-	8,848	8,848	-	7,874	7,874
Total Support Services School Administration	7,680	1,232,971	1,240,651	(2,499)	(3,474)	(5,973)	5,181	1,229,497	1,234,678	3,943	1,119,433	1,123,376
Central Services:												
Salaries	729,623	-	729,623	11,226	-	11,226	740,849	-	740,849	734,571	-	734,571
Other Salaries	67,316	-	67,316	-	-	-	67,316	-	67,316	67,316	-	67,316
Purchased Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	9,000	-	9,000	2,447	-	2,447	11,447	-	11,447	10,587	-	10,587
Travel	6,000	-	6,000	(1,000)	-	(1,000)	5,000	-	5,000	3,031	-	3,031
Other Purchased Services	20,000	-	20,000	2,000	-	2,000	22,000	-	22,000	21,433	-	21,433
Supplies and Materials	10,000	-	10,000	5,954	-	5,954	15,954	-	15,954	15,888	-	15,888
Miscellaneous Expenditures	8,000	-	8,000	(2,776)	-	(2,776)	5,224	-	5,224	3,617	-	3,617
Total Central Services	849,939	-	849,939	17,851	-	17,851	867,790	-	867,790	856,443	-	856,443
Administrative Information Technology:												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Technical Services	74,000	-	74,000	-	-	-	74,000	-	74,000	71,499	-	71,499
Supplies and Materials	8,000	-	8,000	-	-	-	8,000	-	8,000	3,359	-	3,359
Total Administrative Information Technology	82,000	-	82,000	-	-	-	82,000	-	82,000	74,858	-	74,858
Required Maintenance for School Facilities:												
Salaries	502,233	-	502,233	39,900	-	39,900	542,133	-	542,133	527,676	-	527,676
Cleaning, Repair & Maintenance Services	546,263	-	546,263	160,383	-	160,383	706,646	-	706,646	696,736	-	696,736
General Supplies	161,918	-	161,918	(7,765)	-	(7,765)	154,153	-	154,153	149,361	-	149,361
Total Required Maintenance for School Facilities	1,210,414	-	1,210,414	192,518	-	192,518	1,402,932	-	1,402,932	1,373,773	-	1,373,773

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Operation & Maintenance of Plant:													Salaries	1,725,151	-	1,725,151	124,954	-	124,954	1,850,105	-	1,850,105	1,841,636	-	1,841,636	Purchased Professional & Technical Services	5,000	-	5,000	-	-	-	5,000	-	5,000	-	-	-	Cleaning, Repair & Maintenance Services	34,319	-	34,319	(10,000)	-	(10,000)	24,319	-	24,319	23,396	-	23,396	Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	-	247,542	36,250	-	36,250	283,792	-	283,792	283,082	-	283,082	Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053
Salaries	1,725,151	-	1,725,151	124,954	-	124,954	1,850,105	-	1,850,105	1,841,636	-	1,841,636	Purchased Professional & Technical Services	5,000	-	5,000	-	-	-	5,000	-	5,000	-	-	-	Cleaning, Repair & Maintenance Services	34,319	-	34,319	(10,000)	-	(10,000)	24,319	-	24,319	23,396	-	23,396	Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	-	247,542	36,250	-	36,250	283,792	-	283,792	283,082	-	283,082	Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053													
Purchased Professional & Technical Services	5,000	-	5,000	-	-	-	5,000	-	5,000	-	-	-	Cleaning, Repair & Maintenance Services	34,319	-	34,319	(10,000)	-	(10,000)	24,319	-	24,319	23,396	-	23,396	Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	-	247,542	36,250	-	36,250	283,792	-	283,792	283,082	-	283,082	Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																										
Cleaning, Repair & Maintenance Services	34,319	-	34,319	(10,000)	-	(10,000)	24,319	-	24,319	23,396	-	23,396	Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	-	247,542	36,250	-	36,250	283,792	-	283,792	283,082	-	283,082	Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																							
Rental of Land & Buildings - Other Than Lease Purchase Agreements	247,542	-	247,542	36,250	-	36,250	283,792	-	283,792	283,082	-	283,082	Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																				
Other Purchased Property Services	55,000	-	55,000	(1,000)	-	(1,000)	54,000	-	54,000	52,000	-	52,000	Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																	
Sewer	50,000	-	50,000	-	-	-	50,000	-	50,000	50,000	-	50,000	Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																														
Insurance	341,000	-	341,000	(103,130)	-	(103,130)	237,870	-	237,870	237,616	-	237,616	Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																											
Miscellaneous Purchased Services	2,000	-	2,000	4,482	-	4,482	6,482	-	6,482	6,482	-	6,482	General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																								
General Supplies	167,700	-	167,700	(52,000)	-	(52,000)	115,700	-	115,700	110,521	-	110,521	Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																					
Energy (Natural Gas)	240,000	-	240,000	(5,000)	-	(5,000)	235,000	-	235,000	235,000	-	235,000	Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																		
Energy (Electricity)	510,000	-	510,000	40,000	-	40,000	550,000	-	550,000	550,000	-	550,000	Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																															
Total Other Operation & Maintenance of Plant	3,377,712	-	3,377,712	34,556	-	34,556	3,412,268	-	3,412,268	3,389,733	-	3,389,733	Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																												
Care & Upkeep of Grounds:													Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																									
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																						
Cleaning, Repair & Maintenance	98,345	-	98,345	2,066	-	2,066	100,411	-	100,411	99,436	-	99,436	General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																			
General Supplies	8,140	-	8,140	-	-	-	8,140	-	8,140	7,751	-	7,751	Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																
Total Care & Upkeep of Grounds	106,485	-	106,485	2,066	-	2,066	108,551	-	108,551	107,187	-	107,187	Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																													
Security:													Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																										
Salaries	270,722	974,079	1,244,801	173,848	(20,025)	153,823	444,570	954,054	1,398,624	440,116	911,445	1,351,561	Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																							
Purchased Professional Services	299,000	-	299,000	950	-	950	299,950	-	299,950	299,896	-	299,896	General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																				
General Supplies	15,000	-	15,000	52,418	-	52,418	67,418	-	67,418	43,998	-	43,998	Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																	
Total Security	584,722	974,079	1,558,801	227,216	(20,025)	207,191	811,938	954,054	1,765,992	784,010	911,445	1,695,455	Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																														
Student Transportation Services:													Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																											
Salaries for Pupil Transportation (Between Home & School) - Regular	44,750	-	44,750	2,115	-	2,115	46,865	-	46,865	46,865	-	46,865	Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																								
Salaries for Pupil Transportation (Between Home & School) - Special Education	-	-	-	7,724	-	7,724	7,724	-	7,724	7,724	-	7,724	Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																					
Salaries for Pupil Transportation (Other Than Between Home & School) - Regular	50,000	-	50,000	12,000	-	12,000	62,000	-	62,000	61,488	-	61,488	Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																		
Contracted Services (Other Than Between Home & School) - Vendors	-	70,500	70,500	-	41,726	41,726	-	112,226	112,226	-	108,386	108,386	Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																															
Contracted Services - Jointures	20,000	-	20,000	39,319	-	39,319	59,319	-	59,319	57,082	-	57,082	Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																																												
Contracted Services (Regular Students) - ESCS	315,000	-	315,000	(23,066)	-	(23,066)	291,934	-	291,934	291,934	-	291,934	Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																																																									
Contracted Services (Special Ed. Students) - ESCS	1,500,000	-	1,500,000	(76,426)	-	(76,426)	1,423,574	-	1,423,574	1,423,574	-	1,423,574	Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																																																																						
Total Student Transportation Services	1,929,750	70,500	2,000,250	(38,334)	41,726	3,392	1,891,416	112,226	2,003,642	1,888,667	108,386	1,997,053																																																																																																																																																																																																																																																																																																																																																																																																																			

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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																																																																																																																																																																																																																																																																																																																																																																																																																			
Unallocated Benefits Employee Benefits:													Group Insurance													Social Security	935,000	-	935,000	251,410	-	251,410	1,186,410	-	1,186,410	1,186,402	-	1,186,402	TPAF Contributions - ERIP	416,124	-	416,124	-	-	(10,000)	416,124	-	416,124	405,842	-	405,842	Other Retirement Contributions - PERS	1,331,344	-	1,331,344	(10,000)	-	(10,000)	1,321,344	-	1,321,344	1,202,509	-	1,202,509	Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767
Group Insurance													Social Security	935,000	-	935,000	251,410	-	251,410	1,186,410	-	1,186,410	1,186,402	-	1,186,402	TPAF Contributions - ERIP	416,124	-	416,124	-	-	(10,000)	416,124	-	416,124	405,842	-	405,842	Other Retirement Contributions - PERS	1,331,344	-	1,331,344	(10,000)	-	(10,000)	1,321,344	-	1,321,344	1,202,509	-	1,202,509	Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767													
Social Security	935,000	-	935,000	251,410	-	251,410	1,186,410	-	1,186,410	1,186,402	-	1,186,402	TPAF Contributions - ERIP	416,124	-	416,124	-	-	(10,000)	416,124	-	416,124	405,842	-	405,842	Other Retirement Contributions - PERS	1,331,344	-	1,331,344	(10,000)	-	(10,000)	1,321,344	-	1,321,344	1,202,509	-	1,202,509	Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																										
TPAF Contributions - ERIP	416,124	-	416,124	-	-	(10,000)	416,124	-	416,124	405,842	-	405,842	Other Retirement Contributions - PERS	1,331,344	-	1,331,344	(10,000)	-	(10,000)	1,321,344	-	1,321,344	1,202,509	-	1,202,509	Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																							
Other Retirement Contributions - PERS	1,331,344	-	1,331,344	(10,000)	-	(10,000)	1,321,344	-	1,321,344	1,202,509	-	1,202,509	Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																				
Unemployment Compensation	175,000	-	175,000	-	-	-	175,000	-	175,000	-	-	-	Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																	
Workmen's Compensation	920,715	-	920,715	-	-	-	920,715	-	920,715	905,627	-	905,627	Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																														
Health Benefits	1,461,267	7,306,335	8,767,602	(254,713)	-	(254,713)	1,206,554	7,306,335	8,512,889	655,950	7,269,300	7,925,250	Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																											
Tuition Reimbursements	50,000	-	50,000	30	-	30	50,030	-	50,030	-	-	50,030	Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																								
Other Employee Benefits	125,000	-	125,000	152,277	-	152,277	277,277	-	277,277	277,277	-	277,277	Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																					
Total Unallocated Benefits - Employee Benefits	5,414,450	7,306,335	12,720,785	139,004	-	139,004	5,553,454	7,306,335	12,859,789	4,683,637	7,269,300	11,952,937	Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																		
Nonbudgeted:													On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																															
On-Behalf TPAF:													Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																												
Normal Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																									
Post-Retirement Medical Contributions	-	-	-	-	-	-	-	-	-	3,677,502	-	3,677,502	Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																						
Long-Term Disability Insurance	-	-	-	-	-	-	-	-	-	2,375,221	-	2,375,221	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																			
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	3,152	-	3,152		-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																
	-	-	-	-	-	-	-	-	-	1,718,055	-	1,718,055	Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																													
Total Undistributed Expenditures	24,175,167	13,611,992	37,787,159	169,820	(87,224)	82,596	24,344,987	13,524,768	37,869,755	30,397,964	13,058,551	43,456,515	Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																										
Total Expenditures - Current Expense	27,074,829	33,390,238	60,465,067	390,921	-	390,921	27,465,750	33,390,238	60,855,988	32,853,451	31,640,748	64,494,199	Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																							
Capital Outlay:													Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																				
Undistributed Expenditures:													Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																	
Administrative Information Technology	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																														
Total Equipment	178,200	-	178,200	-	-	-	178,200	-	178,200	84,775	-	84,775	Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																											
Facilities Acquisition & Construction Services:													Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																								
Architect Fees	-	-	-	971	-	971	971	-	971	971	-	971	Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																					
Construction Services	-	-	-	238,736	-	238,736	238,736	-	238,736	118,649	-	118,649	Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																		
Total Facilities Acquisition & Construction Services	-	-	-	239,707	-	239,707	239,707	-	239,707	119,620	-	119,620	Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																															
Total Capital Outlay	178,200	-	178,200	239,707	-	239,707	417,907	-	417,907	204,395	-	204,395	Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																																												
Transfer of Funds to Charter School	8,344,245	-	8,344,245	(981,552)	-	(981,552)	7,362,693	-	7,362,693	5,878,584	-	5,878,584	Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																																																									
Total Expenditures	35,597,274	33,390,238	68,987,512	(350,924)	-	(350,924)	35,246,350	33,390,238	68,636,588	38,936,430	31,640,748	70,577,178	Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																																																																						
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	28,905,432	(33,390,238)	(4,484,806)	(630,628)	-	(630,628)	28,274,804	(33,390,238)	(5,115,434)	32,195,515	(31,640,748)	554,767																																																																																																																																																																																																																																																																																																																																																																																																																			

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	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
Other Financing Sources/(Uses):												
Agency Fund:												
Transfer to Cover Deficit	(20,000)	-	(20,000)	-	-	-	(20,000)	-	(20,000)	(18,000)	-	(18,000)
Operating Transfer In - Debt Service Fund	-	-	-	-	-	-	-	-	-	4	-	4
Contribution to Whole School Reform:												
General Fund	-	33,390,238	33,390,238	-	(1,523,946)	(1,523,946)	-	31,866,292	31,866,292	-	30,170,879	30,170,879
Special Revenue	-	-	-	-	1,523,946	1,523,946	-	1,523,946	1,523,946	-	1,469,967	1,469,967
Operating Transfer Out - Contribution to Whole School Reform:												
General Fund	(32,449,059)	-	(32,449,059)	612,767	-	612,767	(31,836,292)	-	(31,836,292)	(30,170,879)	-	(30,170,879)
Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	(573,648)	-	(573,648)
Total Other Financing Sources/(Uses)	(33,042,707)	33,390,238	347,531	612,767	-	612,767	(32,429,940)	33,390,238	960,298	(30,762,523)	31,640,846	878,323
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(4,137,275)	-	(4,137,275)	(17,861)	-	(17,861)	(4,155,136)	-	(4,155,136)	1,432,992	98	1,433,090
Fund Balances, July 1	10,089,597	-	10,089,597	-	-	-	10,089,597	-	10,089,597	10,089,597	-	10,089,597
Fund Balances, June 30	\$ 5,952,322	\$ -	\$ 5,952,322	\$ (17,861)	\$ -	\$ (17,861)	\$ 5,934,461	\$ -	\$ 5,934,461	\$ 11,522,589	\$ 98	\$ 11,522,687

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	JUNE 30, 2018				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES					
Local Sources	\$ -	\$ 850	\$ 850	\$ 830	\$ (20)
State Sources	9,820,635	63,845	9,884,480	8,609,880	(1,274,600)
Federal Sources	3,153,574	1,487,693	4,641,267	3,521,960	(1,119,307)
Total Revenues	12,974,209	1,552,388	14,526,597	12,132,670	(2,393,927)
EXPENDITURES:					
Instruction:					
Salaries of Teachers	1,562,752	(118,350)	1,444,402	1,386,903	57,499
Other Salaries for Instruction	429,513	197,236	626,749	552,988	73,761
Unused Vacation	30,000	-	30,000	-	30,000
Purchased Professional Services	461,684	180,810	642,494	522,522	119,972
Other Purchased Services	84,240	(2,280)	81,960	78,653	3,307
Tuition	567,814	240,473	808,287	575,510	232,777
General Supplies	367,695	704,597	1,072,292	806,527	265,765
Textbooks	14,453	1,379	15,832	14,025	1,807
Other Objects	6,070	24,000	30,070	19,680	10,390
Total Instruction	3,524,221	1,227,865	4,752,086	3,956,808	795,278
Support Services:					
Salaries of Supervisors	946,611	(387,605)	559,006	283,237	275,769
Salaries of Other Professional Staff	453,140	101,175	554,315	504,868	49,447
Salaries of Secretarial & Clerical Assistants	126,462	-	126,462	125,403	1,059
Other Salaries	127,992	-	127,992	117,585	10,407
Salaries of Community Parent Involvement Specialists	63,162	2,170	65,332	64,247	1,085
Salaries of Master Teachers	246,999	-	246,999	220,967	26,032
Unused Vacation	30,000	-	30,000	-	30,000
Personal Services - Employee Benefits	799,759	184,412	984,171	895,778	88,393
Tuition	4,455,905	(469,967)	3,985,938	3,207,658	778,280
Purchased Educational Services - Head Start	793,454	(9,920)	783,534	770,081	13,453
Other Purch. Prof. - Ed. Services	52,000	-	52,000	11,028	40,972
Purchased Professional Services	174,594	132,573	307,167	237,830	69,337
Rentals	8,000	-	8,000	8,000	-
Other Purchased Services	34,650	86,212	120,862	63,669	57,193
Transportation	614,891	-	614,891	582,300	32,591
Travel	6,000	55,063	61,063	30,624	30,439
Supplies & Materials	98,838	69,987	168,825	155,844	12,981
Other Objects	50,000	(24,000)	26,000	-	26,000
Total Support Services	9,082,457	(259,900)	8,822,557	7,279,119	1,543,438
Facilities Acquisition & Construction Services					
Noninstructional Equipment	-	1,656	1,656	424	1,232
Total Facilities Acquisition & Construction Services	-	1,656	1,656	424	1,232
Total Expenditures	12,606,678	969,621	13,576,299	11,236,351	2,339,948
Other Financing Sources/(Uses):					
General Fund Contribution to Early Childhood Program	573,648	-	573,648	573,648	-
Contribution to Whole School Reform	(941,179)	(582,767)	(1,523,946)	(1,469,967)	(53,979)
Total Other Financing Sources/(Uses)	(367,531)	(582,767)	(950,298)	(896,319)	(53,979)
Total Outflows	12,974,209	1,552,388	14,526,597	12,132,670	2,393,927
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III

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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, 2018**

**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)	\$ 71,131,945	\$ 12,132,670
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	5,521,679	-
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(5,424,147)	-
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	-
Prior Year	-	-
<hr/>		
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	<u>\$71,229,477</u>	<u>\$ 12,132,670</u>
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$70,577,178	\$11,236,351
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	-	-
<hr/>		
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$70,577,178</u>	<u>\$11,236,351</u>

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REQUIRED SUPPLEMENTARY INFORMATION - PART III

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SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSIONS (GASB 68)

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

	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.1249890434%	0.1159077617%	0.1159532537%	0.1055792367%	0.9995320710%
School District's proportionate share of the net pension liability	\$ 29,095,451.00	\$ 34,328,555.00	\$ 26,029,182.00	\$ 19,767,321.00	\$ 19,103,044.00
School District's covered payroll	\$ 8,851,997.00	\$ 8,380,105.00	\$ 7,964,219.00	\$ 7,622,505.00	\$ 7,136,505.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	328.69%	409.64%	326.83%	259.33%	267.68%
Plan fiduciary net position as a percentage of the total pension liability	48.10%	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.

EXHIBIT L-2

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

	2018	2017	2016	2015	2014
School District's contractually required contribution	\$ 1,157,890.00	\$ 1,029,708.00	\$ 996,887.00	\$ 870,380.00	\$ 753,127.00
Contributions in relation to the contractually required contribution	(1,157,890.00)	(1,029,708.00)	(996,887.00)	(870,380.00)	(753,127.00)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 8,303,406.00	\$ 8,851,997.00	\$ 8,380,105.00	\$ 7,964,219.00	\$ 7,622,505.00
Contributions as a percentage of covered payroll	13.94%	11.63%	11.90%	10.93%	9.88%

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.

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

	2018	2017	2016	2015	2014
School District's proportion of the net pension liability	0.00%	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	\$ 163,391,969.00	\$ 185,436,236.00	\$ 147,581,099.00	\$ 127,588,009.00	\$ 128,423,522.00
School District's covered payroll	\$ 163,391,969.00	\$ 185,436,236.00	\$ 147,581,099.00	\$ 127,588,009.00	\$ 128,423,522.00
School District's proportionate share of the net pension liability as a percentage of its covered payroll	\$ 24,851,339.00	\$ 25,048,624.00	\$ 23,744,366.00	\$ 23,391,059.00	\$ 22,786,712.00
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%	0.00%	0.00%
	25.41%	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, governments should present information for those years for which information is available.

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**SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR OTHER POST
EMPLOYMENT BENEFITS (GASB 75)**

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CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
STATE HEALTH BENEFIT LOCAL EDUCATION RETIRED EMPLOYEES PLAN (OPEB)
LAST FISCAL YEAR*

		2018
District's Total OPEB Liability		
Service Cost	\$	5,568,298
Interest Cost		4,678,447
Changes of Assumptions		(18,655,270)
Contributions: Member		126,663
Gross Benefit Payments		(3,439,830)
Net Change in District's Total OPEB Liability		(11,721,692)
District's Total OPEB Liability (Beginning)		160,232,680
District's Total OPEB Liability (Ending)	\$	148,510,988
District's Covered Employee Payroll	\$	34,460,990
District's Net OPEB Liability as a Percentage of Payroll		431%

Note - 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.

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NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III

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**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PART III
YEAR ENDED JUNE 30, 2018**

Teachers Pension and Annuity Fund (TPAF)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.22% as of June 30, 2016, to 4.25% as of June 30, 2017.

Public Employees' Retirement System (PERS)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 3.98% as of June 30, 2016, to 5.00% as of June 30, 2017.

State Health Benefit Local Education Retired Employees Plan (OPEB)

Changes in Benefit Terms - None.

Changes in Assumptions - The discount rate changed from 2.85% as of June 30, 2016, to 3.58% as of June 30, 2017.

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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, 2018**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	2018
ASSETS			
Cash & Cash Equivalents	\$ 6,239,523	\$ 97,814	\$ 6,337,337
Tax Levy Receivable	540	-	540
Interfund Receivables	588,848		588,848
Accounts Receivable:			
State	5,691,244	-	5,691,244
Other	342,791	-	342,791
Other Accounts Receivable	94,535	-	94,535
Other Current Assets	34,166	-	34,166
	<hr/>		
Total Assets	\$ 12,991,647	\$ 97,814	\$ 13,089,461
	<hr/> <hr/>		
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 1,365,859	\$ 97,716	\$ 1,463,575
Other Current Liabilities	103,199	-	103,199
	<hr/>		
Total Liabilities	1,469,058	97,716	1,566,774
	<hr/>		
Fund Balances:			
Restricted	7,446,141	-	7,446,141
Assigned	1,062,790	98	1,062,888
Unassigned	3,013,658	-	3,013,658
	<hr/>		
Total Fund Balances	11,522,589	98	11,522,687
	<hr/>		
Total Liabilities & Fund Balances	\$ 12,991,647	\$ 97,814	\$ 13,089,461
	<hr/> <hr/>		

**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, 2018**

DISTRICT WIDE

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 30,170,879	95.35%	\$ 30,170,781	\$ 98
Combined General Fund Contributions	30,170,879	95.35%	30,170,781	98
Restricted Federal Resources:				
Title I Part A	1,266,587	4.00%	1,266,587	-
Title IIA	175,002	0.55%	175,002	-
Title III	28,378	0.09%	28,378	-
Total Restricted Federal Resources	1,469,967	4.65%	1,469,967	-
Totals	\$ 31,640,846	100.00%	\$ 31,640,748	\$ 98

**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, 2018**

School: Thurgood Marshall Elementary

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,534,654	95.35%	\$ 5,534,654	\$ -
Combined General Fund Contributions	5,534,654	95.35%	5,534,654	-
Restricted Federal Resources				
Title I Part A	232,348	4.00%	232,348	-
Title IIA	32,103	0.55%	32,103	-
Title III	5,206	0.09%	5,206	-
Total Restricted Federal Resources	269,657	4.65%	269,657	-
Totals	\$ 5,804,311	100.00%	\$ 5,804,311	\$ -

**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, 2018**

School: Middle School

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 6,258,094	95.35%	\$ 6,258,094	\$ -
Combined General Fund Contributions	6,258,094	95.35%	6,258,094	-
Restricted Federal Resources				
Title I Part A	262,718	4.00%	262,718	-
Title IIA	36,299	0.55%	36,299	-
Title III	5,886	0.09%	5,886	-
Total Restricted Federal Resources	304,904	4.65%	304,904	-
Totals	\$ 6,562,998	100.00%	\$ 6,562,998	\$ -

**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, 2018**

School: High School

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,804,875	95.35%	\$ 7,804,777	\$ 98
Combined General Fund Contributions	7,804,875	95.35%	7,804,777	98
Restricted Federal Resources				
Title I Part A	327,649	4.00%	327,649	-
Title IIA	45,271	0.55%	45,271	-
Title III	7,341	0.09%	7,341	-
Total Restricted Federal Resources	380,261	4.65%	380,261	-
Totals	\$ 8,185,136	100.00%	\$ 8,185,038	\$ 98

**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, 2018**

School: Bradley Elementary

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,594,581	95.35%	\$ 5,594,581	\$ -
Combined General Fund Contributions	5,594,581	95.35%	5,594,581	-
Restricted Federal Resources				
Title I Part A	234,864	4.00%	234,864	-
Title IIA	32,451	0.55%	32,451	-
Title III	5,262	0.09%	5,262	-
Total Restricted Federal Resources	272,577	4.65%	272,577	-
Totals	\$ 5,867,158	100.00%	\$ 5,867,158	\$ -

**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, 2018**

School: Barack H. Obama School

RESOURCES	JUNE 30, 2018			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,978,674	95.35%	\$ 4,978,674	\$ -
Combined General Fund Contributions	4,978,674	95.35%	4,978,674	-
Restricted Federal Resources				
Title I Part A	209,008	4.00%	209,008	-
Title IIA	28,878	0.55%	28,878	-
Title III	4,683	0.09%	4,683	-
Total Restricted Federal Resources	242,569	4.65%	242,569	-
Totals	\$ 5,221,243	100.00%	\$ 5,221,243	\$ -

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2018			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	\$ 613,186	\$ 204,739	\$ 817,925	\$ 780,481	\$ 37,444
Grades 1 - 5	15-120-100-101	4,933,738	(409,215)	4,524,523	4,341,378	183,145
Grades 6 - 8	15-130-100-101	2,385,689	(80,155)	2,305,534	2,225,630	79,904
Grades 9 - 12	15-140-100-101	2,235,080	119,638	2,354,718	2,336,923	17,795
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	418,988	21,501	440,489	359,748	80,741
Other Purchased Services	15-190-100-500	276,000	117,065	393,065	364,262	28,803
General Supplies	15-190-100-610	1,068,022	(115,817)	952,205	736,846	215,359
Textbooks	15-190-100-640	47,000	(6,695)	40,305	18,218	22,087
Other Objects	15-190-100-800	103,500	8,894	112,394	86,083	26,311
Total Regular Programs - Instruction		<u>12,081,203</u>	<u>(140,045)</u>	<u>11,941,158</u>	<u>11,249,569</u>	<u>691,589</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	472,168	(52,148)	420,020	319,655	100,365
Other Salaries for Instruction	15-201-100-106	67,665	674	68,339	45,217	23,122
General Supplies	15-201-100-610	7,000	-	7,000	559	6,441
Total Cognitive - Mild		<u>546,833</u>	<u>(51,474)</u>	<u>495,359</u>	<u>365,431</u>	<u>129,928</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	1,035,132	181,886	1,217,018	1,216,786	232
Other Salaries for Instruction	15-204-100-106	300,283	(70,742)	229,541	146,113	83,428
General Supplies	15-204-100-610	25,000	(3,292)	21,708	1,587	20,121
Total Learning and/or Language Disabilities		<u>1,360,415</u>	<u>107,852</u>	<u>1,468,267</u>	<u>1,364,486</u>	<u>103,781</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	466,283	(104,127)	362,156	331,929	30,227
Other Salaries for Instruction	15-209-100-106	364,204	13,492	377,696	350,391	27,305
General Supplies	15-209-100-610	4,000	-	4,000	500	3,500
Total Behavioral Disabilities		<u>834,487</u>	<u>(90,635)</u>	<u>743,852</u>	<u>682,820</u>	<u>61,032</u>
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	-	88,906	88,906	88,906	-
General Supplies	15-212-100-610	3,000	-	3,000	-	3,000
Total Multiple Disabilities		<u>3,000</u>	<u>88,906</u>	<u>91,906</u>	<u>88,906</u>	<u>3,000</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	1,964,228	(71,627)	1,892,601	1,887,716	4,885
Other Salaries for Instruction	15-213-100-106	39,359	-	39,359	38,822	537
Total Resource Room		<u>2,003,587</u>	<u>(71,627)</u>	<u>1,931,960</u>	<u>1,926,538</u>	<u>5,422</u>
Total Special Education		<u>4,748,322</u>	<u>(16,978)</u>	<u>4,731,344</u>	<u>4,428,181</u>	<u>303,163</u>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	336,940	51,813	388,753	364,291	24,462
Total Basic Skills/Remedial		<u>336,940</u>	<u>51,813</u>	<u>388,753</u>	<u>364,291</u>	<u>24,462</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	760,677	110,590	871,267	871,122	145
Other Salaries for Instruction	15-240-100-106	220,727	9,555	230,282	210,899	19,383
General Supplies	15-240-100-610	22,500	(350)	22,150	2,113	20,037
Textbooks	15-240-100-640	500	-	500	-	500
Total Bilingual Education		<u>1,004,404</u>	<u>119,795</u>	<u>1,124,199</u>	<u>1,084,134</u>	<u>40,065</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	183,000	69,434	252,434	243,157	9,277
Purchased Services	15-401-100-500	5,500	5,000	10,500	9,291	1,209
Supplies and Materials	15-401-100-600	22,600	(4,000)	18,600	4,452	14,148
Other Objects	15-401-100-800	40,000	(23,000)	17,000	7,178	9,822
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		251,100	47,434	298,534	264,078	34,456
School Sponsored Athletics:						
Salaries	15-402-100-100	503,286	70,499	573,785	548,079	25,706
Other Salaries for Instruction	15-402-100-105	63,231	2,487	65,718	65,718	-
Other Purchased Services	15-402-100-500	56,000	23,415	79,415	72,704	6,711
Supplies and Materials	15-402-100-600	70,000	(7,437)	62,563	57,580	4,983
Other Objects	15-402-100-800	2,000	761	2,761	2,761	-
Total School Sponsored Athletics		694,517	89,725	784,242	746,842	37,400
Before/After School Activities						
Salaries	15-421-100-101	83,000	7,279	90,279	79,301	10,978
Total Before/After School Activities		83,000	7,279	90,279	79,301	10,978
Summer Schools:						
Salaries of Teachers	15-422-100-101	65,000	(23,830)	41,170	41,170	-
Supplies and Materials	15-422-100-600	3,000	(3,000)	-	-	-
Other Objects	15-422-100-800	-	600	600	365	235
Total Summer Schools		68,000	(26,230)	41,770	41,535	235
Alternative Education Program						
Salaries of Teachers	15-423-100-101	206,186	-	206,186	106,966	99,220
Total Alternative Education Program		206,186	-	206,186	106,966	99,220
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	304,574	(45,569)	259,005	217,300	41,705
Total Other At-Risk Programs:		304,574	(45,569)	259,005	217,300	41,705
Total - Instruction		19,778,246	87,224	19,865,470	18,582,197	1,283,273
Attendance & Social Work Services:						
Salaries	15-000-211-100	93,680	(712)	92,968	91,600	1,368
Salaries of Drop-Out Prevention Office	15-000-211-171	146,688	5,942	152,630	152,630	-
Salaries of Parent Liaison	15-000-211-173	91,853	(5,567)	86,286	74,249	12,037
Total Attendance & Social Work Services		332,221	(337)	331,884	318,479	13,405
Health Services:						
Salaries	15-000-213-100	428,828	201	429,029	334,000	95,029
Supplies and Materials	15-000-213-600	12,800	3,000	15,800	11,208	4,592
Total Health Services		441,628	3,201	444,829	345,208	99,621
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	1,044,011	(94,736)	949,275	930,919	18,356
Salaries of Secretarial & Clerical Assis	15-000-218-105	376,543	(58,971)	317,572	309,811	7,761
Other Purchased Services	15-000-218-500	35,000	50,951	85,951	82,357	3,594
Supplies and Materials	15-000-218-600	10,000	(1,910)	8,090	6,485	1,605
Total Other Support Services-Students-Regular		1,465,554	(104,666)	1,360,888	1,329,572	31,316

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2018			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	1,047,413	(30,943)	1,016,470	971,800	44,670
Coach/Facilitator Salary	15-000-221-176	148,605	32,760	181,365	177,917	3,448
Total Improvement of Instruction Services/Other Support Services Instructional Staff		1,196,018	1,817	1,197,835	1,149,717	48,118
Educational Media Services/School Library:						
Salaries	15-000-222-100	372,409	(3,776)	368,633	303,310	65,323
Salaries of Technology Coordinators	15-000-222-177	167,427	1,539	168,966	166,328	2,638
Supplies and Materials	15-000-222-600	52,850	(3,229)	49,621	37,373	12,248
Total Educational Media Services/School Library		592,686	(5,466)	587,220	507,011	80,209
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	694,593	-	694,593	671,902	22,691
Salaries of Other Professional Staff	15-000-240-105	445,378	80	445,458	391,105	54,353
Supplies and Materials	15-000-240-600	80,000	598	80,598	48,552	32,046
Other Objects	15-000-240-800	13,000	(4,152)	8,848	7,874	974
Total Support Services School Administration		1,232,971	(3,474)	1,229,497	1,119,433	110,064
Security:						
Salaries	15-000-266-100	974,079	(20,025)	954,054	911,445	42,609
Total Security		974,079	(20,025)	954,054	911,445	42,609
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	70,500	41,726	112,226	108,386	3,840
Total Student Transportation Services		70,500	41,726	112,226	108,386	3,840
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	7,306,335	-	7,306,335	7,269,300	37,035
Total Unallocated Benefits - Employee Benefits		7,306,335	-	7,306,335	7,269,300	37,035
Total Undistributed Expenditures		13,611,992	(87,224)	13,524,768	13,058,551	466,217
Total Expenditures - Current Expense		33,390,238	-	33,390,238	31,640,748	1,749,490
Total School Based Expenditures		33,390,238	-	33,390,238	31,640,748	1,749,490
Other Financing Sources/(Uses):						
Operating Transfer In		33,390,238	-	33,390,238	31,640,846	(1,749,392)
Total Other Financing Sources/(Uses)		33,390,238	-	33,390,238	31,640,846	(1,749,392)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	98	98
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		-	-	-	98	98

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Thurgood Marshall Elementar	ACCOUNT NUMBERS	JUNE 30, 2018				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	\$ 203,250	\$ -	\$ 203,250	\$ 165,806	\$ 37,444
Grades 1 - 5	15-120-100-101	1,607,905	(1,061)	1,606,844	1,513,467	93,377
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	264,952	(19,998)	244,954	168,662	76,292
Other Purchased Services	15-190-100-500	51,000	4,691	55,691	54,567	1,124
General Supplies	15-190-100-610	130,000	21,353	151,353	115,264	36,089
Textbooks	15-190-100-640	7,000	-	7,000	-	7,000
Other Objects	15-190-100-800	38,000	(10,003)	27,997	9,649	18,348
Total Regular Programs - Instruction		<u>2,302,107</u>	<u>(5,018)</u>	<u>2,297,089</u>	<u>2,027,415</u>	<u>269,674</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	131,490	665	132,155	132,155	-
General Supplies	15-201-100-610	6,000	-	6,000	-	6,000
Total Cognitive - Mild		<u>137,490</u>	<u>665</u>	<u>138,155</u>	<u>132,155</u>	<u>6,000</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	204,435	1,770	206,205	206,205	-
Other Salaries for Instruction	15-204-100-106	39,359	-	39,359	25,573	13,786
General Supplies	15-204-100-610	13,000	-	13,000	-	13,000
Total Learning and/or Language Disabilities		<u>256,794</u>	<u>1,770</u>	<u>258,564</u>	<u>231,778</u>	<u>26,786</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	85,099	(46,355)	38,744	20,813	17,931
Total Behavioral Disabilities		<u>85,099</u>	<u>(46,355)</u>	<u>38,744</u>	<u>20,813</u>	<u>17,931</u>
Multiple Disabilities:						
General Supplies	15-212-100-610	3,000	-	3,000	-	3,000
Total Multiple Disabilities		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	383,212	17,764	400,976	400,976	-
Total Resource Room		<u>383,212</u>	<u>17,764</u>	<u>400,976</u>	<u>400,976</u>	<u>-</u>
Total Special Education		<u>865,595</u>	<u>(26,156)</u>	<u>839,439</u>	<u>785,722</u>	<u>53,717</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	300,194	24,027	324,221	324,221	-
General Supplies	15-240-100-610	17,500	-	17,500	-	17,500
Total Bilingual Education		<u>317,694</u>	<u>24,027</u>	<u>341,721</u>	<u>324,221</u>	<u>17,500</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	36,000	9,463	45,463	45,463	-
Supplies and Materials	15-401-100-600	1,000	-	1,000	-	1,000
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>37,000</u>	<u>9,463</u>	<u>46,463</u>	<u>45,463</u>	<u>1,000</u>
Before/After School Activities						
Salaries	15-421-100-101	30,000	-	30,000	23,606	6,394
Total Before/After School Activities		<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>23,606</u>	<u>6,394</u>
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	84,018	2,132	86,150	86,150	-
Total Other At-Risk Programs:		<u>84,018</u>	<u>2,132</u>	<u>86,150</u>	<u>86,150</u>	<u>-</u>
Total - Instruction		<u>3,636,414</u>	<u>4,448</u>	<u>3,640,862</u>	<u>3,292,577</u>	<u>348,285</u>

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Thurgood Marshall Elementar	ACCOUNT NUMBERS	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Attendance & Social Work Services:						
Salaries of Drop-Out Prevention Off	15-000-211-171	24,527	2,660	27,187	27,187	-
Salaries of Parent Liaison	15-000-211-173	30,090	-	30,090	18,053	12,037
Total Attendance & Social Work Services		54,617	2,660	57,277	45,240	12,037
Health Services:						
Salaries	15-000-213-100	96,666	-	96,666	94,500	2,166
Supplies and Materials	15-000-213-600	3,000	-	3,000	2,229	771
Total Health Services		99,666	-	99,666	96,729	2,937
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	135,327	-	135,327	134,125	1,202
Salaries of Secretarial & Clerical As	15-000-218-105	63,231	(19,808)	43,423	36,962	6,461
Supplies and Materials	15-000-218-600	1,500	-	1,500	100	1,400
Total Other Support Services-Students-Regular		200,058	(19,808)	180,250	171,187	9,063
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	138,449	-	138,449	115,374	23,075
Coach/Facilitator Salary	15-000-221-176	-	25,515	25,515	25,515	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		138,449	25,515	163,964	140,889	23,075
Educational Media Services/School Library:						
Salaries	15-000-222-100	93,679	(1,539)	92,140	91,600	540
Salaries of Technology Coordinators	15-000-222-177	70,761	1,539	72,300	72,300	-
Supplies and Materials	15-000-222-600	3,500	532	4,032	3,925	107
Total Educational Media Services/School Library		167,940	532	168,472	167,825	647
Support Services School Administration:						
Salaries of Principals & Assistant Pr	15-000-240-103	131,789	37,178	168,967	168,967	-
Salaries of Other Professional Staff	15-000-240-105	102,841	80	102,921	102,921	-
Supplies and Materials	15-000-240-600	15,000	-	15,000	4,755	10,245
Total Support Services School Administration		249,630	37,258	286,888	276,643	10,245
Security:						
Salaries	15-000-266-100	145,566	-	145,566	144,326	1,240
Total Security		145,566	-	145,566	144,326	1,240
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	10,000	5,845	15,845	15,695	150
Total Student Transportation Services		10,000	5,845	15,845	15,695	150
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,461,267	-	1,461,267	1,453,200	8,067
Total Unallocated Benefits - Employee Benefits		1,461,267	-	1,461,267	1,453,200	8,067
Total Undistributed Expenditures		2,527,193	52,002	2,579,195	2,511,734	67,461
Total Expenditures - Current Expense		6,163,607	56,450	6,220,057	5,804,311	415,746
Total School Based Expenditures		6,163,607	56,450	6,220,057	5,804,311	415,746
Other Financing Sources/(Uses):						
Operating Transfer In		6,163,607	56,450	6,220,057	5,804,311	(415,746)
Total Other Financing Sources/(Uses)		6,163,607	56,450	6,220,057	5,804,311	(415,746)
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, 2018**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2018				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	\$ 2,385,689	\$ (80,155)	\$ 2,305,534	\$ 2,225,630	\$ 79,904
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	85,000	40,000	125,000	100,271	24,729
General Supplies	15-190-100-610	209,362	21,101	230,463	193,663	36,800
Textbooks	15-190-100-640	10,000	-	10,000	8,433	1,567
Other Objects	15-190-100-800	1,500	2,500	4,000	1,692	2,308
Total Regular Programs - Instruction		2,691,551	(16,554)	2,674,997	2,529,689	145,308
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	153,321	-	153,321	61,955	91,366
Other Salaries for Instruction	15-201-100-106	67,665	674	68,339	45,217	23,122
General Supplies	15-201-100-610	500	-	500	59	441
Total Cognitive - Mild		221,486	674	222,160	107,231	114,929
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	224,108	5,674	229,782	229,782	-
Other Salaries for Instruction	15-204-100-106	36,011	(6,348)	29,663	-	29,663
General Supplies	15-204-100-610	5,000	-	5,000	-	5,000
Total Learning and/or Language Disabilities		265,119	(674)	264,445	229,782	34,663
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	170,414	(127,989)	42,425	42,425	-
Other Salaries for Instruction	15-209-100-106	179,936	-	179,936	155,593	24,343
General Supplies	15-209-100-610	2,000	-	2,000	-	2,000
Total Behavioral Disabilities		352,350	(127,989)	224,361	198,018	26,343
Resource Room:						
Salaries of Teachers	15-213-100-101	207,458	45,326	252,784	252,774	10
Total Resource Room		207,458	45,326	252,784	252,774	10
Total Special Education		1,046,413	(82,663)	963,750	787,805	175,945
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	173,988	(10)	173,978	149,516	24,462
Total Basic Skills/Remedial		173,988	(10)	173,978	149,516	24,462
Bilingual Education:						
Other Salaries for Instruction	15-240-100-106	150,250	2,388	152,638	136,919	15,719
General Supplies	15-240-100-610	1,000	(350)	650	-	650
Total Bilingual Education		151,250	2,038	153,288	136,919	16,369
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	17,000	-	17,000	7,723	9,277
Purchased Services	15-401-100-500	4,500	-	4,500	3,748	752
Supplies and Materials	15-401-100-600	8,600	-	8,600	-	8,600
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		30,100	-	30,100	11,471	18,629

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
School Sponsored Athletics:						
Salaries	15-402-100-100	97,000	79,952	176,952	151,246	25,706
Other Purchased Services	15-402-100-500	6,000	96	6,096	6,096	-
Supplies and Materials	15-402-100-600	20,000	-	20,000	15,351	4,649
Total School Sponsored Athletics		123,000	80,048	203,048	172,693	30,355
Before/After School Activities						
Salaries	15-421-100-101	8,000	-	8,000	5,273	2,727
Total Before/After School Activities		8,000	-	8,000	5,273	2,727
Alternative Education Program						
Salaries of Teachers	15-423-100-101	206,186	-	206,186	106,966	99,220
Total Alternative Education Program		206,186	-	206,186	106,966	99,220
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	62,630	(40,000)	22,630	-	22,630
Total Other At-Risk Programs:		62,630	(40,000)	22,630	-	22,630
Total - Instruction		4,493,118	(57,141)	4,435,977	3,900,332	535,645
Attendance & Social Work Services:						
Salaries	15-000-211-100	46,840	(712)	46,128	45,800	328
Salaries of Drop-Out Preventic	15-000-211-171	54,451	712	55,163	55,163	-
Total Attendance & Social Work Services		101,291	-	101,291	100,963	328
Health Services:						
Salaries	15-000-213-100	93,850	-	93,850	58,875	34,975
Supplies and Materials	15-000-213-600	4,000	-	4,000	2,584	1,416
Total Health Services		97,850	-	97,850	61,459	36,391
Other Support Services - Students - Regular:						
Salaries of Other Professional	15-000-218-104	329,369	(103,369)	226,000	212,431	13,569
Salaries of Secretarial & Cleric	15-000-218-105	66,321	43,415	109,736	109,081	655
Supplies and Materials	15-000-218-600	300	2,637	2,937	2,937	-
Total Other Support Services-Students-Regular		395,990	(57,317)	338,673	324,449	14,224
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional	15-000-221-104	298,340	(91,661)	206,679	185,084	21,595
Coach/Facilitator Salary	15-000-221-176	64,587	113	64,700	64,700	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		362,927	(91,548)	271,379	249,784	21,595
Educational Media Services/School Library:						
Salaries	15-000-222-100	63,705	(2,237)	61,468	-	61,468
Supplies and Materials	15-000-222-600	25,000	-	25,000	13,216	11,784
Total Educational Media Services/School Library		88,705	(2,237)	86,468	13,216	73,252
Support Services School Administration:						
Salaries of Principals & Assist	15-000-240-103	147,994	(37,178)	110,816	88,125	22,691
Salaries of Other Professional	15-000-240-105	132,285	-	132,285	78,712	53,573
Supplies and Materials	15-000-240-600	30,000	-	30,000	13,628	16,372
Other Objects	15-000-240-800	3,000	-	3,000	2,215	785
Total Support Services School Administration		313,279	(37,178)	276,101	182,680	93,421

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Security:						
Salaries	15-000-266-100	263,286	981	264,267	262,245	2,022
Total Security		263,286	981	264,267	262,245	2,022
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	12,500	2,518	15,018	14,670	348
Total Student Transportation Services		12,500	2,518	15,018	14,670	348
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,461,267	-	1,461,267	1,453,200	8,067
Total Unallocated Benefits - Employee Benefits		1,461,267	-	1,461,267	1,453,200	8,067
Total Undistributed Expenditures		3,097,095	(184,781)	2,912,314	2,662,666	249,648
Total Expenditures - Current Expense		7,590,213	(241,922)	7,348,291	6,562,998	785,293
Total School Based Expenditures		7,590,213	(241,922)	7,348,291	6,562,998	785,293
Other Financing Sources/(Uses):						
Operating Transfer In		7,590,213	(241,922)	7,348,291	6,562,998	(785,293)
Total Other Financing Sources/(Uses)		7,590,213	(241,922)	7,348,291	6,562,998	(785,293)
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, 2018

School: High School	ACCOUNT NUMBERS	JUNE 30, 2018				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	\$ 2,235,080	\$ 119,638	\$ 2,354,718	\$ 2,336,923	\$ 17,795
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	70,000	57,110	127,110	126,428	682
General Supplies	15-190-100-610	309,200	(99,823)	209,377	161,272	48,105
Textbooks	15-190-100-640	20,000	(8,000)	12,000	6,592	5,408
Other Objects	15-190-100-800	35,000	-	35,000	33,088	1,912
Total Regular Programs - Instruction		<u>2,669,280</u>	<u>68,925</u>	<u>2,738,205</u>	<u>2,664,303</u>	<u>73,902</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	187,357	(52,813)	134,544	125,545	8,999
General Supplies	15-201-100-610	500	-	500	500	-
Total Cognitive - Mild		<u>187,857</u>	<u>(52,813)</u>	<u>135,044</u>	<u>126,045</u>	<u>8,999</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	67,934	100,382	168,316	168,316	-
General Supplies	15-204-100-610	500	-	500	500	-
Total Learning and/or Language Disabilities		<u>68,434</u>	<u>100,382</u>	<u>168,816</u>	<u>168,816</u>	<u>-</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	73,872	7,478	81,350	73,025	8,325
Other Salaries for Instruction	15-209-100-106	39,874	109,977	149,851	146,889	2,962
General Supplies	15-209-100-610	500	-	500	500	-
Total Behavioral Disabilities		<u>114,246</u>	<u>117,455</u>	<u>231,701</u>	<u>220,414</u>	<u>11,287</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	315,824	74,076	389,900	389,900	-
Other Salaries for Instruction	15-213-100-106	39,359	-	39,359	38,822	537
Total Resource Room		<u>355,183</u>	<u>74,076</u>	<u>429,259</u>	<u>428,722</u>	<u>537</u>
Total Special Education		<u>725,720</u>	<u>239,100</u>	<u>964,820</u>	<u>943,997</u>	<u>20,823</u>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	162,952	51,823	214,775	214,775	-
Total Basic Skills/Remedial		<u>162,952</u>	<u>51,823</u>	<u>214,775</u>	<u>214,775</u>	<u>-</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	228,568	78,171	306,739	306,739	-
Other Salaries for Instruction	15-240-100-106	70,477	7,167	77,644	73,980	3,664
General Supplies	15-240-100-610	1,000	-	1,000	-	1,000
Textbooks	15-240-100-640	500	-	500	-	500
Total Bilingual Education		<u>300,545</u>	<u>85,338</u>	<u>385,883</u>	<u>380,719</u>	<u>5,164</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	40,000	(7,349)	32,651	32,651	-
Purchased Services	15-401-100-500	1,000	5,000	6,000	5,543	457
Supplies and Materials	15-401-100-600	10,000	(4,000)	6,000	2,952	3,048
Other Objects	15-401-100-800	40,000	(23,000)	17,000	7,178	9,822
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>91,000</u>	<u>(29,349)</u>	<u>61,651</u>	<u>48,324</u>	<u>13,327</u>
School Sponsored Athletics:						
Salaries	15-402-100-100	406,286	(9,453)	396,833	396,833	-
Other Salaries for Instruction	15-402-100-105	63,231	2,487	65,718	65,718	-
Other Purchased Services	15-402-100-500	50,000	23,319	73,319	66,608	6,711
Supplies and Materials	15-402-100-600	50,000	(7,437)	42,563	42,229	334
Other Objects	15-402-100-800	2,000	761	2,761	2,761	-
Total School Sponsored Athletics		<u>571,517</u>	<u>9,677</u>	<u>581,194</u>	<u>574,149</u>	<u>7,045</u>

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: High School	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Before/After School Activities						
Salaries	15-421-100-101	5,000	(3,143)	1,857	-	1,857
Total Before/After School Activities		5,000	(3,143)	1,857	-	1,857
Summer Schools:						
Salaries of Teachers	15-422-100-101	65,000	(23,830)	41,170	41,170	-
Supplies and Materials	15-422-100-600	3,000	(3,000)	-	-	-
Other Objects	15-422-100-800		600	600	365	235
Total Summer Schools		68,000	(26,230)	41,770	41,535	235
Total - Instruction		4,594,014	396,141	4,990,155	4,867,802	122,353
Attendance & Social Work Services:						
Salaries	15-000-211-100	46,840	-	46,840	45,800	1,040
Salaries of Drop-Out Prevention	15-000-211-171	43,183	1,232	44,415	44,415	-
Total Attendance & Social Work Services		90,023	1,232	91,255	90,215	1,040
Health Services:						
Salaries	15-000-213-100	70,761	1,539	72,300	72,300	-
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,366	634
Total Health Services		72,761	1,539	74,300	73,666	634
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	350,309	55,451	405,760	405,760	-
Salaries of Secretarial & Clerical	15-000-218-105	120,529	(57,187)	63,342	62,964	378
Other Purchased Services	15-000-218-500	35,000	50,951	85,951	82,357	3,594
Supplies and Materials	15-000-218-600	8,000	(4,635)	3,365	3,365	-
Total Other Support Services-Students-Regular		513,838	44,580	558,418	554,446	3,972
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	333,726	60,718	394,444	394,444	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		333,726	60,718	394,444	394,444	-
Educational Media Services/School Library:						
Salaries	15-000-222-100	93,679	-	93,679	91,600	2,079
Salaries of Technology Coordinator	15-000-222-177	96,666	-	96,666	94,028	2,638
Supplies and Materials	15-000-222-600	20,000	(18,816)	1,184	827	357
Total Educational Media Services/School Library		210,345	(18,816)	191,529	186,455	5,074
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	141,130	-	141,130	141,130	-
Salaries of Other Professional Staff	15-000-240-105	69,054	-	69,054	68,824	230
Supplies and Materials	15-000-240-600	25,000	1,325	26,325	26,325	-
Other Objects	15-000-240-800	10,000	(4,152)	5,848	5,659	189
Total Support Services School Administration		245,184	(2,827)	242,357	241,938	419
Security:						
Salaries	15-000-266-100	296,562	(10,000)	286,562	274,254	12,308
Total Security		296,562	(10,000)	286,562	274,254	12,308

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: High School						
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	20,000	27,518	47,518	47,518	-
Total Student Transportation Services		20,000	27,518	47,518	47,518	-
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,461,267	-	1,461,267	1,454,300	6,967
Total Unallocated Benefits - Employee Benefits		1,461,267	-	1,461,267	1,454,300	6,967
Total Undistributed Expenditures		3,243,706	103,944	3,347,650	3,317,236	30,414
Total Expenditures - Current Expense		7,837,720	500,085	8,337,805	8,185,038	152,767
Total School Based Expenditures		7,837,720	500,085	8,337,805	8,185,038	152,767
Other Financing Sources/(Uses):						
Operating Transfer In		7,837,720	500,085	8,337,805	8,185,136	(152,669)
Total Other Financing Sources/(Uses)		7,837,720	500,085	8,337,805	8,185,136	(152,669)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	98	98
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		-	-	-	98	98

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Bradley Elementary	ACCOUNT NUMBERS	JUNE 30, 2018				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	\$ 171,722	\$ 85,473	\$ 257,195	\$ 257,195	\$ -
Grades 1 - 5	15-120-100-101	1,651,650	(162,186)	1,489,464	1,489,463	1
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	39,359	41,499	80,858	80,858	-
Other Purchased Services	15-190-100-500	35,000	9,964	44,964	43,896	1,068
General Supplies	15-190-100-610	226,475	(41,761)	184,714	178,463	6,251
Textbooks	15-190-100-640	5,000	1,305	6,305	3,193	3,112
Other Objects	15-190-100-800	18,000	16,347	34,347	31,223	3,124
Total Regular Programs - Instruction		2,147,206	(49,359)	2,097,847	2,084,291	13,556
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	310,659	61,852	372,511	372,511	-
Other Salaries for Instruction	15-204-100-106	155,116	(52,186)	102,930	102,929	1
General Supplies	15-204-100-610	5,000	(2,565)	2,435	1,087	1,348
Total Learning and/or Language Disabilities		470,775	7,101	477,876	476,527	1,349
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	68,449	(51,149)	17,300	17,300	-
Other Salaries for Instruction	15-209-100-106	69,797	(60,710)	9,087	9,087	-
Total Behavioral Disabilities		138,246	(111,859)	26,387	26,387	-
Multiple Disabilities:						
Salaries of Teachers	15-212-100-101	-	88,906	88,906	88,906	-
Total Multiple Disabilities		-	88,906	88,906	88,906	-
Resource Room:						
Salaries of Teachers	15-213-100-101	609,148	(47,760)	561,388	560,665	723
Total Resource Room		609,148	(47,760)	561,388	560,665	723
Total Special Education		1,218,169	(63,612)	1,154,557	1,152,485	2,072
Bilingual Education:						
Salaries of Teachers	15-240-100-101	-	120,745	120,745	120,600	145
General Supplies	15-240-100-610	1,000	-	1,000	796	204
Total Bilingual Education		1,000	120,745	121,745	121,396	349
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	45,000	56,665	101,665	101,665	-
Supplies and Materials	15-401-100-600	1,500	-	1,500	1,500	-
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		46,500	56,665	103,165	103,165	-
Before/After School Activities						
Salaries	15-421-100-101	25,000	2,898	27,898	27,898	-
Total Before/After School Activities		25,000	2,898	27,898	27,898	-

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Bradley Elementary	ACCOUNT NUMBERS	JUNE 30, 2018				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	84,018	2,132	86,150	86,150	-
Total Other At-Risk Programs:		84,018	2,132	86,150	86,150	-
Total - Instruction		3,521,893	69,469	3,591,362	3,575,385	15,977
Attendance & Social Work Services:						
Salaries of Drop-Out Prevention	15-000-211-171	24,527	1,338	25,865	25,865	-
Salaries of Parent Liaison	15-000-211-173	30,090	(5,567)	24,523	24,523	-
Total Attendance & Social Work Services		54,617	(4,229)	50,388	50,388	-
Health Services:						
Salaries	15-000-213-100	90,692	(1,338)	89,354	88,700	654
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,848	152
Total Health Services		92,692	(1,338)	91,354	90,548	806
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	135,327	(46,818)	88,509	86,958	1,551
Salaries of Secretarial & Clerical	15-000-218-105	63,231	(25,391)	37,840	37,840	-
Supplies and Materials	15-000-218-600	200	(99)	101	-	101
Total Other Support Services-Students-Regular		198,758	(72,308)	126,450	124,798	1,652
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	138,449	-	138,449	138,449	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		138,449	-	138,449	138,449	-
Educational Media Services/School Library:						
Salaries	15-000-222-100	59,643	-	59,643	59,055	588
Supplies and Materials	15-000-222-600	1,850	827	2,677	2,677	-
Total Educational Media Services/School Library		61,493	827	62,320	61,732	588
Support Services School Administration:						
Salaries of Principals & Assistants	15-000-240-103	137,498	-	137,498	137,498	-
Salaries of Other Professional Staff	15-000-240-105	69,054	-	69,054	68,824	230
Supplies and Materials	15-000-240-600	5,000	(727)	4,273	1,066	3,207
Total Support Services School Administration		211,552	(727)	210,825	207,388	3,437
Security:						
Salaries	15-000-266-100	145,566	-	145,566	144,326	1,240
Total Security		145,566	-	145,566	144,326	1,240

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: Bradley Elementary						
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	15,000	5,845	20,845	19,844	1,001
Total Student Transportation Services		15,000	5,845	20,845	19,844	1,001
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,461,267	-	1,461,267	1,454,300	6,967
Total Unallocated Benefits - Employee Benefits		1,461,267	-	1,461,267	1,454,300	6,967
Total Undistributed Expenditures		2,379,394	(71,930)	2,307,464	2,291,773	15,691
Total Expenditures - Current Expense		5,901,287	(2,461)	5,898,826	5,867,158	31,668
Total School Based Expenditures		5,901,287	(2,461)	5,898,826	5,867,158	31,668
Other Financing Sources/(Uses):						
Operating Transfer In		5,901,287	(2,461)	5,898,826	5,867,158	(31,668)
Total Other Financing Sources/(Uses)		5,901,287	(2,461)	5,898,826	5,867,158	(31,668)
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, 2018

School: Barack H. Obama School	ACCOUNT NUMBERS	JUNE 30, 2018			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	\$ 238,214	\$ 119,266	\$ 357,480	\$ 357,480	\$ -
Grades 1 - 5	15-120-100-101	1,674,183	(245,968)	1,428,215	1,338,448	89,767
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	114,677	-	114,677	110,228	4,449
Other Purchased Services	15-190-100-500	35,000	5,300	40,300	39,100	1,200
General Supplies	15-190-100-610	192,985	(16,687)	176,298	88,184	88,114
Textbooks	15-190-100-640	5,000	-	5,000		5,000
Other Objects	15-190-100-800	11,000	50	11,050	10,431	619
Total Regular Programs - Instruction		2,271,059	(138,039)	2,133,020	1,943,871	189,149
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	227,996	12,208	240,204	239,972	232
Other Salaries for Instruction	15-204-100-106	69,797	(12,208)	57,589	17,611	39,978
General Supplies	15-204-100-610	1,500	(727)	773	-	773
Total Learning and/or Language Disabilities		299,293	(727)	298,566	257,583	40,983
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	68,449	113,888	182,337	178,366	3,971
Other Salaries for Instruction	15-209-100-106	74,597	(35,775)	38,822	38,822	-
General Supplies	15-190-100-610	1,500	-	1,500	-	1,500
Total Behavioral Disabilities		144,546	78,113	222,659	217,188	5,471
Resource Room:						
Salaries of Teachers	15-213-100-101	448,586	(161,033)	287,553	283,401	4,152
Total Resource Room		448,586	(161,033)	287,553	283,401	4,152
Total Special Education		892,425	(83,647)	808,778	758,172	50,606
Bilingual Education:						
Salaries of Teachers	15-240-100-101	231,915	(112,353)	119,562	119,562	-
General Supplies	15-240-100-610	2,000	-	2,000	1,317	683
Total Bilingual Education		233,915	(112,353)	121,562	120,879	683
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	45,000	10,655	55,655	55,655	-
Supplies and Materials	15-401-100-600	1,500	-	1,500	-	1,500
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		46,500	10,655	57,155	55,655	1,500
Before/After School Activities						
Salaries	15-421-100-101	15,000	7,524	22,524	22,524	-
Total Before/After School Activities		15,000	7,524	22,524	22,524	-
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	73,908	(9,833)	64,075	45,000	19,075
Total Other At-Risk Programs:		73,908	(9,833)	64,075	45,000	19,075
Total - Instruction		3,532,807	(325,693)	3,207,114	2,946,101	261,013
Attendance & Social Work Services:						
Salaries of Parent Liaison	15-000-211-173	31,673	-	31,673	31,673	-
Total Attendance & Social Work Services		31,673	-	31,673	31,673	-

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

School: Barack H. Obama School	ACCOUNT NUMBERS	JUNE 30, 2018			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Health Services:						
Salaries	15-000-213-100	76,859	-	76,859	19,625	57,234
Supplies and Materials	15-000-213-600	1,800	3,000	4,800	3,181	1,619
Total Health Services		78,659	3,000	81,659	22,806	58,853
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	93,679	-	93,679	91,645	2,034
Salaries of Secretarial & Clerical A	15-000-218-105	63,231	-	63,231	62,964	267
Supplies and Materials	15-000-218-600	-	187	187	83	104
Total Other Support Services-Students-Regular		156,910	187	157,097	154,692	2,405
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	138,449	-	138,449	138,449	-
Coach/Facilitator Salary	15-000-221-176	84,018	7,132	91,150	87,702	3,448
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		222,467	7,132	229,599	226,151	3,448
Educational Media Services/School Library:						
Salaries	15-000-222-100	61,703	-	61,703	61,055	648
Supplies and Materials	15-000-222-600	2,500	14,228	16,728	16,728	-
Total Educational Media Services/School Library		64,203	14,228	78,431	77,783	648
Support Services School Administration:						
Salaries of Principals & Assistant I	15-000-240-103	136,182	-	136,182	136,182	-
Salaries of Other Professional Staff	15-000-240-105	72,144	-	72,144	71,824	320
Supplies and Materials	15-000-240-600	5,000	-	5,000	2,778	2,222
Total Support Services School Administration		213,326	-	213,326	210,784	2,542
Security:						
Salaries	15-000-266-100	123,099	(11,006)	112,093	86,294	25,799
Total Security		123,099	(11,006)	112,093	86,294	25,799
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	13,000	-	13,000	10,659	2,341
Total Student Transportation Services		13,000	-	13,000	10,659	2,341
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,461,267	-	1,461,267	1,454,300	6,967
Total Unallocated Benefits - Employee Benefits		1,461,267	-	1,461,267	1,454,300	6,967
Total Undistributed Expenditures		2,364,604	13,541	2,378,145	2,275,142	103,003
Total Expenditures - Current Expense		5,897,411	(312,152)	5,585,259	5,221,243	364,016
Total School Based Expenditures		5,897,411	(312,152)	5,585,259	5,221,243	364,016
Other Financing Sources/(Uses):						
Operating Transfer In		5,897,411	(312,152)	5,585,259	5,221,243	(364,016)
Total Other Financing Sources/(Uses)		5,897,411	(312,152)	5,585,259	5,221,243	(364,016)
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, 2018**

	<u>EVERY STUDENT SUCCEEDS ACT</u>		
	TITLE I	TITLE I - SIA	TITLE - II-A
Revenues:			
State Sources	\$ -	\$ -	\$ -
Federal Sources	1,592,915	182,988	375,323
Local Sources	-	-	-
	<hr/>		
Total Revenues	1,592,915	182,988	375,323
	<hr/>		
Expenditures:			
Instruction:			
Salaries of Teachers	-	-	-
Other Salaries	-	-	-
Purchased Professional Services	162,903	-	-
Other Purchased Services	4,889	-	-
Tuition	-	-	-
General Supplies	62,279	182,988	-
Textbooks	-	-	-
Other Objects	-	-	-
	<hr/>		
Total Instruction	230,071	182,988	-
	<hr/>		
Support Services:			
Salaries of Supervisors	75,200	-	80,454
Salaries of Other Professional Staff	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	21,057	-	22,527
Tuition	-	-	-
Purchased Professional Services	-	-	31,649
Rentals	-	-	-
Student Transportation	-	-	-
Other Purchased Services	-	-	41,062
Travel	-	-	24,629
Supplies & Materials	-	-	-
	<hr/>		
Total Support Services	96,257	-	200,321
	<hr/>		
Facilities Acquisition & Construction Services:			
Noninstructional Equipment	-	-	-
	<hr/>		
Total Facilities Acquisition & Construction Services	-	-	-
	<hr/>		
Total Expenditures	326,328	182,988	200,321
	<hr/>		
Excess/(Deficit) of Revenues over Expenditures	1,266,587	-	175,002
	<hr/>		
Other Financing Sources/(Uses):			
Operating Transfers In:			
General Fund Contribution to Preschool Education Program	-	-	-
Operating Transfers Out:			
Contribution to Whole School Reform	(1,266,587)	-	(175,002)
	<hr/>		
Total Other Financing Sources/(Uses)	(1,266,587)	-	(175,002)
	<hr/>		
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -
	<hr/>		

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	EVERY STUDENT SUCCEEDS ACT		I.D.E.A. PART B BASIC REGULAR PROGRAM	I.D.E.A. PART B PRESCHOOL PROGRAM
	TITLE III	TITLE IV		
Revenues:				
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	52,756	749	754,244	21,622
Local Sources	-	-	-	-
Total Revenues	52,756	749	754,244	21,622
Expenditures:				
Instruction:				
Salaries of Teachers	-	-	-	-
Other Salaries	-	-	-	-
Purchased Professional Services	22,118	-	-	-
Other Purchased Services	-	-	-	-
Tuition	-	-	575,510	-
General Supplies	2,260	-	54,237	5,122
Textbooks	-	-	-	-
Other Objects	-	-	-	-
Total Instruction	24,378	-	629,747	5,122
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	-	-	124,497	16,500
Rentals	-	-	-	-
Student Transportation	-	-	-	-
Other Purchased Services	-	-	-	-
Travel	-	-	-	-
Supplies & Materials	-	749	-	-
Total Support Services	-	749	124,497	16,500
Facilities Acquisition & Construction Services:				
Noninstructional Equipment	-	-	-	-
Total Facilities Acquisition & Construction Services	-	-	-	-
Total Expenditures	24,378	749	754,244	21,622
Excess/(Deficit) of Revenues over Expenditures	28,378	-	-	-
Other Financing Sources/(Uses):				
Operating Transfers In:				
General Fund Contribution to Preschool Education Program	-	-	-	-
Operating Transfers Out:				
Contribution to Whole School Reform	(28,378)	-	-	-
Total Other Financing Sources/(Uses)	(28,378)	-	-	-
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, 2018**

	PERKINS	21ST CENTURY COMMUNITY LEARNING CENTER	PROJECT LEAD THE WAY
Revenues:			
State Sources	\$ -	\$ -	\$ 159,445
Federal Sources	6,169	535,194	-
Local Sources	-	-	-
Total Revenues	6,169	535,194	159,445
Expenditures:			
Instruction:			
Salaries of Teachers	-	181,621	79,250
Other Salaries	-	-	-
Purchased Professional Services	-	119,220	-
Other Purchased Services	-	-	-
Tuition	-	-	-
General Supplies	5,919	6,546	53,173
Textbooks	-	-	-
Other Objects	-	-	-
Total Instruction	5,919	307,387	132,423
Support Services:			
Salaries of Supervisors	-	65,372	2,276
Salaries of Other Professional Staff	-	99,674	-
Salaries of Secretarial & Clerical Assistants	-	-	-
Other Salaries	-	-	-
Personal Services - Employee Benefits	-	39,180	21,322
Tuition	-	-	-
Purchased Professional Services	-	15,000	3,000
Rentals	-	-	-
Student Transportation	-	-	-
Other Purchased Services	250	6,676	-
Travel	-	1,905	-
Supplies & Materials	-	-	-
Total Support Services	250	227,807	26,598
Facilities Acquisition & Construction Services:			
Noninstructional Equipment	-	-	424
Total Facilities Acquisition & Construction Services	-	-	424
Total Expenditures	6,169	535,194	159,445
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	-	-	-
Total Other Financing Sources/(Uses)	-	-	-
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, 2018**

	PRESCHOOL EDUCATION AID	NONPUBLIC TEXTBOOKS	NONPUBLIC SECURITY	NONPUBLIC TECHNOLOGY	NONPUBLIC NURSING
Revenues:					
State Sources	\$ 8,159,185	\$ 14,025	\$ 14,232	\$ 10,552	\$ 27,930
Federal Sources	-	-	-	-	-
Local Sources	-	-	-	-	-
Total Revenues	8,159,185	14,025	14,232	10,552	27,930
Expenditures:					
Instruction:					
Salaries of Teachers	1,126,032	-	-	-	-
Other Salaries	552,988	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Other Purchased Services	73,764	-	-	-	-
Tuition	-	-	-	-	-
General Supplies	423,451	-	-	10,552	-
Textbooks	-	14,025	-	-	-
Other Objects	19,680	-	-	-	-
Total Instruction	2,195,915	14,025	-	10,552	-
Support Services:					
Salaries of Supervisors	59,935	-	-	-	-
Salaries of Other Professional Staff	405,194	-	-	-	-
Salaries of Secretarial & Clerical Assistants	125,403	-	-	-	-
Other Salaries	117,585	-	-	-	-
Salaries of Community Parent Involvement Specialists	64,247	-	-	-	-
Salaries of Master Teachers	220,967	-	-	-	-
Personal Services - Employee Benefits	791,692	-	-	-	-
Tuition	3,207,658	-	-	-	-
Purchased Educational Services - Head Start	770,081	-	-	-	-
Other Purchased Prof. - Ed. Services	11,028	-	-	-	-
Purchased Professional Services	13,024	-	-	-	27,930
Rentals	8,000	-	-	-	-
Student Transportation	582,300	-	-	-	-
Other Purchased Services	15,681	-	-	-	-
Travel	4,090	-	-	-	-
Supplies & Materials	140,033	-	14,232	-	-
Total Support Services	6,536,918	-	14,232	-	27,930
Facilities Acquisition & Construction Services:					
Noninstructional Equipment	-	-	-	-	-
Total Facilities Acquisition & Construction Services	-	-	-	-	-
Total Expenditures	8,732,833	14,025	14,232	10,552	27,930
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	-	-	-	-	-
Total Other Financing Sources/(Uses)	573,648	-	-	-	-
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, 2018**

	NONPUBLIC AUXILIARY SERVICES		
	COMPENSATORY EDUCATION	ENGLISH AS A SECOND LANGUAGE	TRANS- PORTATION
Revenues:			
State Sources	\$ 99,214	\$ 57,814	\$ 6,230
Federal Sources	-	-	-
Local Sources	-	-	-
Total Revenues	<u>99,214</u>	<u>57,814</u>	<u>6,230</u>
Expenditures:			
Instruction:			
Salaries of Teachers	-	-	-
Other Salaries	-	-	-
Purchased Professional Services	99,214	57,814	-
Other Purchased Services	-	-	-
Tuition	-	-	-
General Supplies	-	-	-
Textbooks	-	-	-
Other Objects	-	-	-
Total Instruction	<u>99,214</u>	<u>57,814</u>	<u>-</u>
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	-	-	6,230
Rentals	-	-	-
Student Transportation	-	-	-
Other Purchased Services	-	-	-
Travel	-	-	-
Supplies & Materials	-	-	-
Total Support Services	<u>-</u>	<u>-</u>	<u>6,230</u>
Facilities Acquisition & Construction Services:			
Noninstructional Equipment	-	-	-
Total Facilities Acquisition & Construction Services	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>99,214</u>	<u>57,814</u>	<u>6,230</u>
Excess/(Deficit) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources/(Uses):			
Operating Transfers In:			
General Fund Contribution to Preschool Education Program	-	-	-
Operating Transfers Out:			
Contribution to Whole School Reform	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	NONPUBLIC HANDICAPPED SERVICES					
	SUPPLEMENTAL	EXAMINATION	CORRECTIVE	DONATIONS -		
	INSTRUCTION	AND	SPEECH	FIRE	TOTALS	
		CLASSIFICATION				
Revenues:						
State Sources	\$ 21,410	\$ 24,755	\$ 15,088	\$ -	\$8,609,880	
Federal Sources	-	-	-	-	3,521,960	
Local Sources	-	-	-	830	830	
Total Revenues	21,410	24,755	15,088	830	12,132,670	
Expenditures:						
Instruction:						
Salaries of Teachers	-	-	-	-	1,386,903	
Other Salaries	-	-	-	-	552,988	
Purchased Professional Services	21,410	24,755	15,088	-	522,522	
Other Purchased Services	-	-	-	-	78,653	
Tuition	-	-	-	-	575,510	
General Supplies	-	-	-	-	806,527	
Textbooks	-	-	-	-	14,025	
Other Objects	-	-	-	-	19,680	
Total Instruction	21,410	24,755	15,088	-	3,956,808	
Support Services:						
Salaries of Supervisors	-	-	-	-	283,237	
Salaries of Other Professional Staff	-	-	-	-	504,868	
Salaries of Secretarial & Clerical Assistants	-	-	-	-	125,403	
Other Salaries	-	-	-	-	117,585	
Salaries of Community Parent Involvement Specialists	-	-	-	-	64,247	
Salaries of Master Teachers	-	-	-	-	220,967	
Personal Services - Employee Benefits	-	-	-	-	895,778	
Tuition	-	-	-	-	3,207,658	
Purchased Educational Services - Head St	-	-	-	-	770,081	
Other Purchased Prof. - Ed. Services	-	-	-	-	11,028	
Purchased Professional Services	-	-	-	-	237,830	
Rentals	-	-	-	-	8,000	
Student Transportation	-	-	-	-	582,300	
Other Purchased Services	-	-	-	-	63,669	
Travel	-	-	-	-	30,624	
Supplies & Materials	-	-	-	830	155,844	
Total Support Services	-	-	-	830	7,279,119	
Facilities Acquisition & Construction Services:						
Noninstructional Equipment	-	-	-	-	424	
Total Facilities Acquisition & Construction Services	-	-	-	-	424	
Total Expenditures	21,410	24,755	15,088	830	11,236,351	
Excess/(Deficit) of Revenues over Expenditures	-	-	-	-	896,319	
Other Financing Sources/(Uses):						
Operating Transfers In:						
General Fund Contribution to Preschool Education Program	-	-	-	-	573,648	
Operating Transfers Out:						
Contribution to Whole School Reform	-	-	-	-	(1,469,967)	
Total Other Financing Sources/(Uses)	-	-	-	-	(896,319)	
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	

**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, 2018**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 1,126,032	\$ 1,126,032	\$ -
Other Salaries	626,749	552,988	73,761
Unused Vacation	30,000	-	30,000
Purchased Professional & Educational Services	76,240	73,764	2,476
General Supplies	450,565	423,451	27,114
Other Objects	26,070	19,680	6,390
	<hr/>	<hr/>	<hr/>
Total Instruction	2,335,656	2,195,915	139,741
	<hr/>	<hr/>	<hr/>
Support Services:			
Salaries of Supervisors of Instruction	83,659	59,935	23,724
Salaries of Other Professional Staff	453,140	405,194	47,946
Salaries of Secretarial & Clerical Assistants	126,462	125,403	1,059
Other Salaries	127,992	117,585	10,407
Salaries of Community Parent Involvement Specialists	65,332	64,247	1,085
Salaries of Master Teachers	246,999	220,967	26,032
Unused Vacation	30,000	-	30,000
Employee Benefits	799,759	791,692	8,067
Tuition	3,985,938	3,207,658	778,280
Purchased Educational Services - Head Start	783,534	770,081	13,453
Other Purchas Prof. - Ed. Services	52,000	11,028	40,972
Purchased Professional Services	14,000	13,024	976
Rentals	8,000	8,000	-
Student Transportation	614,891	582,300	32,591
Other Purchased Services	31,560	15,681	15,879
Travel	4,090	4,090	-
Supplies and Materials	141,300	140,033	1,267
Other Objects	25,000	-	25,000
	<hr/>	<hr/>	<hr/>
Total Support Services	7,593,656	6,536,918	1,056,738
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 9,929,312	\$ 8,732,833	\$ 1,196,479
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2017-2018 Preschool Education Aid Allocation	\$ 7,811,335
Add: Actual Preschool Education Aid Carryover (June 30, 2017)	1,679,265
Add: Cancellation of Prior Year Encumbrances	-
Add: Local Source Revenue - Tuition and Prior Year Refunds	573,648
	<hr/>
Total Preschool Education Aid Funds Available for 2017-2018 Budget	10,064,248
Less: 2017-2018 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(9,929,312)
	<hr/>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2017	134,936
Add: June 30, 2017 Unexpended Preschool Education Aid Funds	1,196,479
	<hr/>
2017-2018 Carryover - Preschool Education Aid Funds	\$ 1,331,415
	<hr/>
2017-2018 Preschool Education Aid Funds Carryover Budgeted in 2018-2019	\$ 1,679,265
	<hr/> <hr/>

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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, 2018**

PROJECT TITLE	APPROVAL DATE	APPROPRIATIONS	EXPENDITURES		CANCELLATIONS	UNEXPENDED APPROPRIATIONS JUNE 30, 2018
			PRIOR YEARS	CURRENT YEAR		
Asbury Park Middle School Roof Repair & Replacement	9/14/2012	\$ 1,220,055	\$ 625,969	\$ 95,452	\$ 498,634	\$ -
Asbury Park High School Roof Repair & Replacement	9/14/2012	2,448,606	2,169,643	223,641	55,322	-
Totals		<u>\$ 3,668,661</u>	<u>\$2,795,612</u>	<u>\$ 319,093</u>	<u>\$ 553,956</u>	<u>\$ -</u>

Reconciliation of Fund Balance, June 30, 2018

Unexpended Project Balances, June 30, 2018	\$ -
Less:	
Unexpended State Aid - SDA Grants	<u>-</u>
Total Fund Balance (GAAP Basis) - June 30, 2018	<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, 2018**

Expenditures & Other Financing Uses:	
Construction Services	\$ <u>319,093</u>
Total Expenditures	<u>319,093</u>
Other Financing Sources/ (Uses):	
Cancellation of Unexpended Grant Funds	<u>(553,956)</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(873,049)
Beginning Fund Balance	<u>873,049</u>
Ending Fund Balance	<u><u>\$ -</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, 2018**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 1,220,055	\$ -	\$ 1,220,055	\$ 1,220,055
Total Revenues	1,220,055	-	1,220,055	1,220,055
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	94,400	-	94,400	118,794
Construction Services	531,569	95,452	627,021	1,101,261
Total Expenditures	625,969	95,452	721,421	1,220,055
Other Financing Sources/(Uses):				
Cancellation of Unexpended Grant Funds	-	(498,634)	(498,634)	-
Total Other Financing Sources/(Uses)	-	(498,634)	(498,634)	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 594,086	\$ (594,086)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-070-12-2400
Grant Date	9/14/12 & 7/2/15
Original Authorized Cost	\$ 107,534
Additional Authorized Cost	1,112,521
Revised Authorized Cost	\$ 1,220,055
Percentage Increase Over Original Authorized Cost	1035%
Percentage Completion	59%
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, 2018**

	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	198,763	-	198,763	198,763
Construction Services	1,970,880	223,641	2,194,521	2,249,843
Total Expenditures	2,169,643	223,641	2,393,284	2,448,606
Other Financing Sources/(Uses):				
Cancellation of Unexpended Grant Funds	-	(55,322)	(55,322)	-
Total Other Financing Sources/(Uses)	-	(55,322)	(55,322)	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 278,963	\$ (278,963)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-070-12-2400
Grant Date	9/4/12 & 7/2/15
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	98%
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, 2018**

ASSETS	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Current Assets:			
Cash	\$ -	\$ 845,364	\$ 845,364
Accounts Receivable:			
State	3,170	-	3,170
Federal	309,328	-	309,328
Other	-	50,652	50,652
Inventories	26,554	8,249	34,803
Total Current Assets	339,052	904,265	1,243,317
Noncurrent Assets:			
Equipment	887,324	2,361,653	3,248,977
Accumulated Depreciation	(800,379)	(2,329,701)	(3,130,080)
Total Noncurrent Assets	86,945	31,952	118,897
Total Assets	425,997	936,217	1,362,214
LIABILITIES			
Current Liabilities:			
Accounts Payable	124,407	417	124,824
Interfund Payable	91,905	-	91,905
Unearned Revenues	1,028	-	1,028
Total Current Liabilities	217,340	417	217,757
Long-Term Liabilities:			
Compensated Absences Payable	-	65,121	65,121
Total Long-Term Liabilities	-	65,121	65,121
Total Liabilities	217,340	65,538	282,878
NET POSITION			
Net Investment in Capital Assets	86,945	31,952	118,897
Unrestricted	121,712	838,727	960,439
Total Net Position	\$ 208,657	\$ 870,679	\$ 1,079,336

**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, 2018**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 49,245	\$ -	\$ 49,245
Daily Sales - Non reimbursable Programs	7,152	-	7,152
Special Functions	75,517	-	75,517
Services Provided to Other LEA's	-	636,679	636,679
Total Operating Revenues	131,914	636,679	768,593
Operating Expenses:			
Cost of sales-reimbursable programs	1,372,426	-	1,372,426
Cost of sales-non-reimbursable programs	6,129	-	6,129
Salaries	146,587	395,935	542,522
Employee Benefits	3,982	16,038	20,020
Purchased Services	134,750	17,000	151,750
Insurance	38,509	-	38,509
Energy (Heat & Electricity)	-	3,442	3,442
Depreciation	37,243	15,527	52,770
Supplies and Materials	115,359	19,382	134,741
Miscellaneous	4,736	8,567	13,303
Equipment Repairs & Maintenance	37,258	65,370	102,628
Total Operating Expenses	1,896,979	541,261	2,438,240
Operating Income/(Loss)	(1,765,065)	95,418	(1,669,647)
Nonoperating Revenues/(Expenses):			
State Sources:			
State School Lunch Program	15,317	-	15,317
Federal Source:			
National School Lunch Program	921,835	-	921,835
National School Breakfast Program	511,513	-	511,513
Summer Food Service Program	46,258	-	46,258
After School Snack Program	50,067	-	50,067
Food Distribution Program	118,422	-	118,422
Fresh Fruit & Vegetables Program	63,745	-	63,745
Total Nonoperating Revenues	1,727,157	-	1,727,157
Change in Net Position	(37,908)	95,418	57,510
Net Position - Beginning	246,565	775,261	1,021,826
Total Net Position - Ending	\$ 208,657	\$ 870,679	\$ 1,079,336

**CITY OF ASBURY PARK SCHOOL DISTRICT
ENTERPRISE FUND
SCHEDULE OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 128,928	\$ 642,083	\$ 771,011
Payments to Employees	(142,605)	(369,859)	(512,464)
Payments to Suppliers	(1,680,945)	(149,286)	(1,830,231)
Net Cash Flows From Operating Activities	<u>(1,694,622)</u>	<u>122,938</u>	<u>(1,571,684)</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	<u>1,407,293</u>	<u>-</u>	<u>1,407,293</u>
Net Cash Flows From Noncapital Financing Activities	<u>1,407,293</u>	<u>-</u>	<u>1,407,293</u>
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	<u>-</u>	<u>(13,140)</u>	<u>(13,140)</u>
Net Cash Flows From Financing Activities	<u>-</u>	<u>(13,140)</u>	<u>(13,140)</u>
Net Change in Cash & Cash Equivalents	(287,329)	109,798	(177,531)
Balances - Beginning of Year	<u>287,329</u>	<u>735,566</u>	<u>1,022,895</u>
Balances - Ending of Year	<u>\$ -</u>	<u>\$ 845,364</u>	<u>\$ 845,364</u>

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

Operating Income/(Loss)	\$ (1,765,065)	\$ 95,418	\$ (1,669,647)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	118,422	-	118,422
Depreciation	37,243	15,527	52,770
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	(1,083)	1,359	276
Decrease/(Increase) in Accounts Receivable	-	5,404	5,404
(Decrease)/Increase in Accounts Payable	(173,058)	(4,808)	(177,866)
(Decrease)/Increase in Unearned Revenues	(2,986)	-	(2,986)
(Decrease)/Increase in Interfund Payable	91,905	-	91,905
(Decrease)/Increase in Compensated Absences	-	10,038	10,038
Total Adjustments	<u>70,443</u>	<u>27,520</u>	<u>97,963</u>
Net Cash Flows From Operating Activities	<u>\$ (1,694,622)</u>	<u>\$ 122,938</u>	<u>\$ (1,571,684)</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, 2018**

ASSETS	PRIVATE PURPOSE		AGENCY		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIP TRUST	STUDENT ACTIVITY	PAYROLL	
Cash & Cash Equivalents	\$ 55,040	\$ 5,230	\$ 14,377	\$ 2,014,137	\$ 2,088,784
Total Assets	55,040	5,230	14,377	2,014,137	2,088,784
LIABILITIES					
Due to Student Groups	-	-	14,377	-	14,377
Intergovernmental					
Payable- State	23,420	-	-	392,822	416,242
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,606,262	1,606,262
Reserved for Flexible Spending	-	-	-	15,053	15,053
Total Liabilities	38,895	-	14,377	2,014,137	2,067,409
NET POSITION					
Held in Trust for:					
Scholarships	-	5,230	-	-	5,230
Unemployment Claims	16,145	-	-	-	16,145
Total Net Position	\$ 16,145	\$ 5,230	\$ -	\$ -	\$ 21,375

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIP TRUST	
Contributions:			
Contributions	\$ 69,989	\$ 1,900	\$ 71,889
Plan Members	85,256	-	85,256
Total Contributions	155,245	1,900	157,145
Investment Earnings:			
Interest	-	12	12
Net Investment Earnings	-	12	12
Total Additions	155,245	1,912	157,157
DEDUCTIONS			
Scholarships	-	2,000	2,000
Unemployment Claims	189,956	-	189,956
Total Deductions	189,956	2,000	191,956
Change in Net Position	(34,711)	(88)	(34,799)
Net Position - Beginning of the Year	50,856	5,318	56,174
Net Position - End of the Year	\$ 16,145	\$ 5,230	\$ 21,375

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
SCHEDULE OF STUDENT ACTIVITY RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	BALANCE JULY 1, 2017	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2018
High School Student Council	\$ 13,274	\$ 7,708	\$ 9,038	\$ 11,944
Athletic Account	715	22,962	21,244	2,433
Total Assets	\$ 13,989	\$ 30,670	\$ 30,282	\$ 14,377

**FIDUCIARY FUNDS
SCHEDULE OF CHANGES IN PAYROLL AGENCY ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

ASSETS	BALANCE JULY 1, 2017	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2018
Cash & Cash Equivalents	\$ 2,058,235	\$ 43,187,323	\$ 43,231,421	\$ 2,014,137
Interfund Receivable	4,952	-	4,952	-
Total Assets	\$ 2,063,187	\$ 43,187,323	\$ 43,236,373	\$ 2,014,137
LIABILITIES				
Payroll Deductions & Withholdings	\$ 361,079	\$ 41,582,859	\$ 41,551,116	\$ 392,822
Accrued Salaries & Wages	1,686,648	1,600,364	1,680,750	1,606,262
Reserved for Flexible Spending	15,460	4,100	4,507	15,053
Total Liabilities	\$ 2,063,187	\$ 43,187,323	\$ 43,236,373	\$ 2,014,137

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I. Long-Term Debt

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**CITY OF ASBURY PARK SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
Revenues:					
Local Sources:					
Local Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -
State Sources:					
Debt Service Aid Type II	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures:					
Regular Debt Service:					
Interest	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Other Financing Sources/(Uses):					
Transfer to Other Funds	(4)	-	(4)	(4)	-
Total Other Financing Sources	(4)	-	(4)	(4)	-
Excess/(Deficit) of Revenues & Other Financing Sources Over/ (Under) Expenditures	(4)	-	(4)	(4)	-
Fund Balance, July 1	4	-	4	4	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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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
(ACCRUAL BASIS OF ACCOUNTING)

	FISCAL YEAR ENDING JUNE 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities:										
Net Investment in Capital Assets	\$ 20,815,930	\$ 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
Restricted	9,221,660	7,527,879	4,015,760	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536
Unrestricted	(30,133,482)	(28,509,991)	(23,432,128)	(25,705,315)	(3,218,370)	476,897	(3,371,854)	(6,508,529)	(7,416,714)	(8,223,491)
Total Governmental Activities										
Net Position	\$ (95,892)	\$ 777,834	\$ (220,445)	\$ 1,908,356	\$ 19,962,224	\$ 23,677,617	\$ 19,538,316	\$ 12,323,068	\$ 7,806,976	\$ 6,053,831
Business-Type Activities:										
Net Investment in Capital Assets	\$ 118,897	\$ 158,527	\$ 206,605	\$ 238,518	\$ 240,572	\$ 266,969	\$ 279,000	\$ 301,599	\$ 310,565	\$ 347,394
Unrestricted	960,439	863,299	694,494	642,583	584,587	431,915	(277,585)	(207,297)	(855,265)	(902,126)
Total Business-Type Activities										
Net Position	\$ 1,079,336	\$ 1,021,826	\$ 901,099	\$ 881,101	\$ 825,159	\$ 698,884	\$ 1,415	\$ 94,302	\$ (544,700)	\$ (554,732)
District-Wide:										
Net Investment in Capital Assets	\$ 20,934,827	\$ 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
Restricted	9,221,660	7,527,879	4,015,760	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536
Unrestricted	(29,173,043)	(27,646,692)	(22,737,634)	(25,062,732)	(2,633,783)	908,812	(3,649,439)	(6,715,826)	(8,271,979)	(9,125,617)
Total District Net Position										
	\$ 983,444	\$ 1,799,660	\$ 680,654	\$ 2,789,457	\$ 20,787,383	\$ 24,376,501	\$ 19,539,731	\$ 12,417,370	\$ 7,262,276	\$ 5,499,099

Source: School District Financial Reports

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
FISCAL YEAR ENDING JUNE 30										
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 32,725,400	\$ 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
Special Education	9,560,447	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
Other Special Education	2,801,679	1,226,033	1,518,767	1,459,844	1,481,229	1,534,892	1,882,648	1,686,040	1,870,462	1,360,462
Other Instruction	3,259,151	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
Support Services:										
Tuition	9,798,422	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
Student & Instruction Related Services	17,617,605	13,960,957	12,223,250	12,020,417	10,921,121	11,129,884	11,129,884	9,971,080	12,009,773	10,631,630
General Administrative Services	1,586,849	1,232,531	1,326,679	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433
School Administrative Services	1,387,557	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
Central Services	1,209,787	817,134	820,611	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821
Administrative Information Technology	105,742	88,379	93,563	290,404	106,155	95,987	146,226	74,955	125,055	180,704
Plant Operations & Maintenance	9,275,152	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
Pupil Transportation	2,820,980	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
Special Schools	-	17,871,390	24,541,417	20,850,882	14,258,238	15,060,733	13,541,523	14,360,659	14,170,642	224,387
Unallocated Benefits	-	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
Unallocated Depreciation	-	-	-	-	-	14,633	14,632	14,632	14,632	14,633
Amortization of Bond Issuance Costs	-	-	-	-	-	13,330	13,330	13,330	13,330	13,330
Amortization of Loss on Refunding	-	-	-	-	-	13,330	13,330	13,330	13,330	13,330
Transfer of Funds to Charter School	5,878,584	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
Interest on Long-term Debt	-	24,281	34,373	78,505	118,452	207,042	259,051	306,057	452,658	296,427
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	98,027,355	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
Business-type Activities										
Food Service	1,896,979	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
Information Technology Center	541,261	573,038	551,389	490,207	460,016	523,048	605,990	640,373	618,684	605,381
Total Business-type Activities Expense	2,438,240	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
Total District Expenses	\$ 100,465,595	\$ 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
Program Revenues:										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	\$ -	\$ -	\$ -	\$ 367,180	\$ 143,850	\$ 328,574	\$ 439,384	\$ 140,035	\$ 59,431	\$ 248,183
Operating Grants & Contributions	32,482,246	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
Total Governmental Activities Program Revenues	32,482,246	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

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

	FISCAL YEAR ENDING JUNE 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Business-Type Activities:										
Charges for Services:										
Food Service	131,914	101,597	99,318	177,638	146,957	155,425	169,286	127,593	174,386	190,021
Information Technology Center	636,679	646,570	609,290	580,720	590,957	578,031	625,539	567,870	578,160	647,617
Operating Grants & Contributions	1,727,157	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
Total Business Type Activities Program Revenues	2,495,750	2,486,486	2,302,576	2,300,343	2,045,653	1,945,751	1,968,971	1,882,622	1,946,209	2,091,938
Total District Program Revenues	\$ 34,977,996	\$ 17,190,558	\$ 25,605,935	\$ 24,001,270	\$ 18,460,239	\$ 17,592,276	\$ 18,747,801	\$ 18,854,148	\$ 18,501,014	\$ 17,296,611
Net (Expense)/Revenue:										
Governmental Activities	\$ 65,545,109	\$ 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
Business-Type Activities	(57,510)	(120,727)	(19,998)	(55,942)	(1,275)	146,536	263,285	315,496	226,193	283,963
Total District-Wide Net Expense	\$ 65,487,599	\$ 66,749,266	\$ 68,785,924	\$ 67,028,717	\$ 65,911,888	\$ 62,366,723	\$ 59,926,320	\$ 60,053,113	\$ 65,803,048	\$ 66,956,436
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 7,254,360	\$ 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
Taxes Levied for Debt Service	-	307,465	352,236	355,226	455,663	457,453	456,826	440,737	286,578	274,862
Unrestricted Grants & Contributions	56,910,163	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
Investment Earnings	-	-	-	-	-	(45,247)	47,156	104,239	139,529	148,880
Reduction of Compensated Absences	-	-	-	-	-	281,728	78,510	1,837,401	525,750	679,187
Miscellaneous Income	506,860	734,418	375,575	113,774	156,597	843,936	(125,000)	(932,274)	(111,200)	(113,675)
Cancellation of Other Accounts Receivable	-	-	-	-	(125,000)	50,185	50,186	50,185	(190,691)	-
Transfers	-	-	-	-	-	-	-	-	-	-
Amortization of Bond Premium	-	-	-	-	-	-	-	-	-	-
Cancellation of Tax Levy Receivable	-	-	-	-	-	-	-	-	-	-
Cancellation of Prior Year Payables	-	-	-	637,656	955,259	-	-	-	-	-
Total Governmental Activities	64,671,383	67,868,002	66,677,121	65,312,071	65,063,432	65,470,906	66,878,283	64,253,709	67,330,000	63,249,185
Business-Type Activities:										
Investment Earnings	-	-	-	-	-	-	-	-	-	6,948
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	-
Total Business-Type Activities	-	-	-	-	125,000	844,005	170,398	954,498	236,225	194,123
Total District-Wide	\$ 64,671,383	\$ 67,868,002	\$ 66,677,121	\$ 65,312,071	\$ 65,188,432	\$ 66,314,911	\$ 67,048,681	\$ 65,208,207	\$ 67,566,225	\$ 63,443,308
Change in Net Position:										
Governmental Activities	\$ (873,726)	\$ 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)
Business-Type Activities	57,510	120,727	19,998	55,942	126,275	697,469	(92,887)	639,002	10,032	(89,840)
Total District	\$ (816,216)	\$ 1,118,736	\$ (2,108,803)	\$ (1,716,646)	\$ (723,456)	\$ 3,948,188	\$ 7,122,361	\$ 5,155,094	\$ 1,763,177	\$ (3,513,128)

**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.									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Fund:										
Reserved/Restricted	\$ 9,221,656	\$ 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	(3,123,120)	(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)
Total General Fund	\$ 6,098,536	\$ 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)
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	4	3	3	2	-	12	12	17,950	18,263
Total All Other Governmental Funds	\$ 4	\$ 4	\$ (107,205)	\$ (107,205)	\$ 103,014	\$ 257,226	\$ (26,967)	\$ 12	\$ 749,524	\$ (683,678)

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

	FISCAL YEAR ENDING JUNE 30.									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Revenues:										
Tax Levy	\$ 7,254,360	\$ 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
Tuition Charges				367,180	143,850	328,574	439,384	140,035	59,431	248,183
Miscellaneous	198,565	670,651	337,901	98,685	97,201	252,695	73,662	1,797,768	360,341	572,836
Local Sources	830	63,767	37,674	15,089	59,396	29,033	4,848	39,633	165,409	106,351
State Sources	72,510,386	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
Federal Sources	3,675,505	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
Total Revenue	83,639,646	85,297,882	82,856,631	80,772,288	80,647,759	81,956,429	83,684,771	82,003,085	83,996,982	78,368,468
Expenditures:										
Instruction:										
Regular Instruction	16,918,531	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
Special Education Instruction	4,942,605	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
Other Special Instruction	1,448,425	1,226,033	1,518,767	1,459,844	1,481,229	1,534,892	1,552,965	1,686,040	1,882,648	1,670,462
School Sponsored/Other Instruction	1,684,931	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
Support Services:										
Tuition	6,936,586	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
Student & Other Instruction Related Services	12,472,011	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
General Administrative Services	982,292	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
School Administrative Services	1,123,376	1,232,531	1,326,679	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433
Central Services	856,443	817,134	820,611	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821
Administrative Information Technology	74,858	88,379	93,563	290,404	106,155	95,987	146,226	74,955	125,055	180,704
Plant Operations & Maintenance	6,566,148	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
Student Transportation	1,997,053	1,641,762	2,048,007	2,370,288	2,503,517	1,784,783	1,984,783	1,486,897	1,665,046	1,735,881
Employee Benefits	19,726,867	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
Special Schools	-	-	-	-	-	-	-	-	-	224,387
Transfer of Funds to Charter School	5,878,584	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
Capital Outlay	482,318	3,062,218	2,320,765	988,570	3,000,365	1,068,709	1,522,664	600,404	327,405	95,081
Debt Service:										
Principal	-	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
Interest & Other Charges	-	41,625	92,375	131,775	177,761	228,664	281,439	326,266	368,764	395,168
Total Expenditures	82,091,028	84,583,968	85,760,955	83,341,520	83,565,879	78,543,568	77,813,264	76,998,495	81,878,228	82,233,076
Excess (Deficiency) of Revenues Over/(Under) Expenditures	1,548,618	713,914	(2,904,324)	(2,569,232)	(2,918,120)	3,412,861	5,871,507	5,004,590	2,118,754	(3,864,608)

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

	FISCAL YEAR ENDING JUNE 30.									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Other Financing Sources/(Uses):										
Cancellation of Prior Year Receivable	-	-	-	-	-	-	-	-	(190,691)	-
Transfers Out	(18,000)	(10,000)	(10,000)	(26,000)	(135,000)	(868,936)	(125,000)	(932,274)	(111,200)	(113,675)
Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	-
Bonds Redeemed	-	-	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-	-	-
Loss on Refunding	-	-	-	-	-	-	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	-
Cancellation of Tax Levy Receivable	-	-	-	637,656	955,259	-	-	-	-	-
Audit Recoveries	-	-	-	-	(501,638)	-	-	-	-	-
Cancellation of State Grant Balances	-	-	-	(320,561)	(222,265)	-	-	-	(502,919)	-
Total Other Financing Sources/(Uses)	(18,000)	(10,000)	(10,000)	291,095	96,356	(868,936)	(125,000)	(932,274)	(804,810)	(113,675)
Net Change in Fund Balances	\$ 1,530,618	\$ 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)
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%

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	INSURANCE	SALE OF LAND	ADJUSTMENT	BUSINESS				TOTAL
							PERSONAL	REFUND OF PROPERTY TAX PRIOR YEARS	REFUND OF E-RATE EXPENDITURES	REFUND OF PRIOR YEARS	
2018	\$ 74,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,382	\$ 50,608	\$ 186,937
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

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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)
2018	\$ 76,679,000	\$ 985,339,900	\$ 397,317,700	\$ 2,463,700	\$ 175,988,000	\$ 1,637,788,300	\$ 672,003,900	N/A	\$ 1,637,788,300	0.444	\$ 1,577,830,732
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
2015	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
2014	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
2013	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
2012	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	1,434,038,998
2011	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

(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	
2018	0.444	1.095	0.243	1.782
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
2016	1.534	3.201	0.874	5.609
2015	1.537	3.083	0.926	5.546
2014	1.501	2.902	0.818	5.221
2013	1.446	2.687	0.798	4.931
2012	1.395	2.598	0.819	4.812
2011	1.363	2.485	0.775	4.623

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	
2018	\$ 7,254,360	\$ 7,253,820	99.99%	N/A
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%	\$ -
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
	5,716,541	4,606,910	80.59%	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
2018	\$ -	\$ 1,041,557	\$ -	\$ 1,041,557	N/A	N/A
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

**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		
2018	\$ -	\$ -	0.00%	N/A
2017	-	-	0.00%	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

**CITY OF ASBURY PARK SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2018**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
City of Asbury Park	\$ 26,534,199	100.00%	\$ 26,534,199
Monmouth County General Obligation Debt	462,342,600	1.14%	<u>5,270,706</u>
Subtotal, Overlapping Debt			31,804,905
Direct Debt			<u>-</u>
Total Direct & Overlapping Debt			<u><u>\$ 31,804,905</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**

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Debt Limit	\$ 58,354,906	\$ 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
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
Legal Debt Margin	\$ 58,354,906	\$ 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
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0%	0%	1.71%	3.79%	5.91%	11.41%	9.67%	12.11%	13.94%	16.45%

Legal Debt Margin Calculation for Fiscal Year 2017

	2017	2016	2015
Average Equalized Valuation of Taxable Property	\$ 1,565,679,032	\$ 1,410,620,423	\$ 1,400,318,489
Debt Limit (4% of Average Equalization Value)	\$ 62,627,161	\$ 56,424,817	\$ 56,014,740
Net Bonded School Debt	\$ 4,376,617,944	\$ 4,376,617,944	\$ 4,376,617,944
Legal Debt Margin	\$ 58,354,906	\$ 58,354,906	\$ 58,354,906

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)
2018	N/A	N/A	N/A	N/A
2017	15,767	\$ 1,188,752,965	\$ 75,395	6.30%
2016	15,722	1,119,988,114	71,237	6.40%
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%

Source:

* 2010 Census

^a Population information provided by the NJ Dept of Labor and Workforce Development.^b Personal income has been estimated based upon the municipal population and per capita personal income presented.^c Per Capita income provided by U.S. Dept of Commerce, Bureau of Economic Analysis.^d 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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Instruction:										
Regular	152	151	152	164	189	179	174	187	251	266
Special Education	56	61	61	67	63	62	63	60	42	44
Other Instruction	70	66	62	95	64	58	58	49	52	77
Support Services:										
Student & Instruction Related Services	40	69	69	42.5	54	54	54	53	89	94
School Administrative Services	18	23	22	23	22	23	22	22	28	13
Other Administrative Services	9	7	14	11	3	3	3	3	3	2
Central Services	13.5	12	19	12	21	21	28	29	13	15
Administrative Information Technology	9	9	12	9	1	1	2	2	-	-
Plant Operations & Maintenance	55.5	70.5	61	60	32	32	31	31	68	69
Pupil Transportation	0.5	1	-	0.5	1	1		-	1	1
Other Support Services	30	27.5	27	35	54	54	52	47	11	12
Food Service	3	3	3	3	3	3	3	3	4	40
Total	456.5	500	502	522	507	491	490	486	562	633

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				
2018	2,534	\$ 82,573,346	\$ 32,586	-9.06%	290	N/A	N/A	N/A	1,837	1,699	-6.94%	92.49%
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	#DIV/0!	91.06%

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,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Elementary Schools:										
Bradley Elementary:										
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	413	409	372	352	527	550	495	299	299	336
Barack Obama Elementary:										
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	301	371	384	374				394	444	430
Thurgood Marshall Elementary:										
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	382	450	456	470	529	573	569	502	468	455
Middle School:										
Asbury Park Middle School:										
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	366	371	359	386	549	502	503	366	469	453
High School:										
Asbury Park High School:										
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	400	343	319	341	335	360	383	440	410	458

Number of Schools at June 30, 2018:
 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
2018	\$ 183,935	\$ 260,724	\$ 255,082	\$ 240,292	\$ 433,740	\$ 1,373,773	\$ 1,373,773
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

Total School Facilities	\$ 1,543,422	\$ 2,278,475	\$ 2,222,374	\$ 2,124,123	\$ 3,911,036	\$ 12,079,430	\$ 12,079,430
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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, 2018**

	COVERAGE	DEDUCTIBLE
School Package Policy - NJSIG		
Blanket Real & Personal Property	\$ 450,000	\$ 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	
Auto - NJSIG		
Auto Liability	11,000,000	
Auto Physical Damage (Comprehensive & Collision)	ACV Basis	1,000
Crime Coverage - NJSIG		
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
Bonds - NJSIG		
Board Secretary	400,000	1,000
Treasurer of School Moneys	400,000	1,000
School Board Legal Liability - SAIF		
Educators E&O	10,000,000 Each Claim 10,000,000 Aggregate	10,000
Employment Practices	Included	25,000
Student Accident - BMI Benefits		
Monumental Life		
Sports & School Activities	5,000,000	
Employers' Liability	1,000,000	
Worker's Compensation/SAIF		
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, NJ

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 City of Asbury Park School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated February 15, 2019.

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 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency as Finding No. 2018-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 one instance of noncompliance or other matters that is 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 as Finding No. 2018-001.

We also noted certain immaterial instances of noncompliance that are not required to be reported under Governmental Auditing Standards and audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, that we reported to management in a separate Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance dated February 15, 2019.

The City of Asbury Park School District's Response to Findings

The City of Asbury Park School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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
February 15, 2019

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, NJ

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, 2018. 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, 2018.

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
February 15, 2019

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**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2017			CARRYOVER/ (WALKOVER) OF A/R
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
U.S. DEPARTMENT OF AGRICULTURE PASSED- THROUGH STATE DEPARTMENT OF AGRICULTURE:									
Enterprise Fund:									
Child Nutrition Cluster:									
National School Lunch Program	10.555	181NJ304N1099	100-010-3350-026	\$ 921,835	7/1/17-6/30/18	\$ -	\$ -	\$ -	\$ -
National School Lunch Program	10.555	171NJ304N1099	100-010-3350-026	961,338	7/1/16-6/30/17	(68,550)	-	-	-
Snack Program	10.555	181NJ304N1099	100-010-3350-026	50,067	7/1/17-6/30/18	-	-	-	-
Snack Program	10.555	171NJ304N1099	100-010-3350-026	19,666	7/1/16-6/30/17	(1,120)	-	-	-
Food Distribution Program	10.555	181NJ304N1099	Unavailable	115,436	7/1/17-6/30/18	-	-	-	-
Food Distribution Program	10.555	171NJ304N1099	Unavailable	107,162	7/1/16-6/30/17	-	4,014	-	-
Subtotal for CFDA #10.555						(69,670)	4,014	-	-
Breakfast Program	10.553	181NJ304N1099	100-010-3350-028	511,513	7/1/17-6/30/18	-	-	-	-
Breakfast Program	10.553	171NJ304N1099	100-010-3350-028	540,578	7/1/16-6/30/17	(38,813)	-	-	-
Subtotal for CFDA #10.553						(38,813)	-	-	-
Summer Food Service Program	10.559	181NJ304N1099	100-010-3350-033	46,258	7/1/17-6/30/18	-	-	-	-
Subtotal for CFDA #10.559						-	-	-	-
Total Child Nutrition Cluster						(108,483)	4,014	-	-
Other Programs:									
Fresh Fruit & Vegetable Program	10.582	181NJ304L1603	Unavailable	63,745	7/1/17-6/30/18	-	-	-	-
Fresh Fruit & Vegetable Program	10.582	171NJ304L1603	Unavailable	61,000	7/1/16-6/30/17	(1,395)	-	-	-
Total Other Programs						(1,395)	-	-	-
Total U.S. Department of Agriculture						(109,878)	4,014	-	-
U.S. DEPARTMENT OF EDUCATION PASSED- THROUGH STATE DEPARTMENT OF EDUCATION:									
Special Revenue Fund:									
Special Education Cluster:									
I.D.E.A. Part B Basic	84.027	H027A170100	100-034-5065-016	792,888	7/1/17-6/30/18	-	-	-	(220,228)
I.D.E.A. Part B Basic	84.027	H027A160100	100-034-5065-016	740,943	7/1/16-6/30/17	(356,717)	220,228	-	220,228
I.D.E.A. Part B Basic	84.027	H027A150100	100-034-5065-016	763,100	7/1/15-6/30/16	-	-	2,176	-
Subtotal for CFDA #84.027						(356,717)	220,228	2,176	-
I.D.E.A. Preschool	84.173	H173A170114	100-034-5065-020	19,126	7/1/17-6/30/18	-	-	-	(4,274)
I.D.E.A. Preschool	84.173	H173A160114	100-034-5065-020	18,861	7/1/16-6/30/17	(9,279)	4,274	-	4,274
Subtotal for CFDA #84.173						(9,279)	4,274	-	-
Total Special Education Cluster						(365,996)	224,502	2,176	-
Other Programs:									
Title I	84.010A	S010A170030	100-034-5064-194	1,755,681	7/1/17-6/30/18	-	-	-	(303,426)
Title I	84.010A	S010A160030	100-034-5064-194	2,022,840	7/1/16-6/30/17	(952,928)	568,372	-	303,426
Title I	84.010A	S010A150030	100-034-5064-194	2,062,284	7/1/15-6/30/16	-	-	78,115	-
Title I - SIA	84.010A	S010A170030	100-034-5064-194	354,816	7/1/17-6/30/18	-	-	-	(8,650)
Title I - SIA	84.010A	S010A160030	100-034-5064-194	45,900	7/1/16-6/30/17	(76,500)	8,650	-	8,650
Subtotal for CFDA #84.010A						(1,029,428)	577,022	78,115	-
Title II-A	84.367A	S367A170029	100-034-5063-290	119,948	7/1/17-6/30/18	-	-	-	(363,415)
Title II-A	84.367A	S367A160029	100-034-5063-290	363,415	7/1/16-6/30/17	(486,227)	400,912	-	363,415
Title II-A	84.367A	S367A150029	100-034-5063-290	374,156	7/1/15-6/30/16	-	-	1,500	-
Subtotal for CFDA #84.367A						(486,227)	400,912	1,500	-
Title III	84.365A	S365A170030	100-034-5064-187	51,559	7/1/17-6/30/18	-	-	-	(51,780)
Title III	84.365A	S365A160030	100-034-5064-187	57,954	7/1/16-6/30/17	(85,384)	73,506	-	51,780
Title III	84.365A	S365A150030	100-034-5064-187	59,700	7/1/15-6/30/16	-	-	2,086	-
Title III - Immigrant	84.365A	S365A170030	100-034-5064-187	5,464	7/1/17-6/30/18	-	-	-	-
Subtotal for CFDA #84.365A						(85,384)	73,506	2,086	-
Title IV	84.424	S424A170031	100-034-5064-187	27,232	7/1/17-6/30/18	-	-	-	-
Subtotal for CFDA #84.369						-	-	-	-

CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

CARRYOVER/ 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, 2018		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ 731,038	\$ (921,835)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (190,797)	\$ -	\$ -
-	68,550	-	-	-	-	-	-	-	-	-
-	37,099	(50,067)	-	-	-	-	-	(12,968)	-	-
-	1,120	-	-	-	-	-	-	-	-	-
-	115,436	(114,408)	-	-	-	-	-	-	1,028	-
-	-	(4,014)	-	-	-	-	-	-	-	-
-	953,243	(1,090,324)	-	-	-	-	-	(203,765)	1,028	-
-	410,200	(511,513)	-	-	-	-	-	(101,313)	-	-
-	38,813	-	-	-	-	-	-	-	-	-
-	449,013	(511,513)	-	-	-	-	-	(101,313)	-	-
-	46,258	(46,258)	-	-	-	-	-	-	-	-
-	46,258	(46,258)	-	-	-	-	-	-	-	-
-	1,448,514	(1,648,095)	-	-	-	-	-	(305,078)	1,028	-
-	59,495	(63,745)	-	-	-	-	-	(4,250)	-	-
-	1,395	-	-	-	-	-	-	-	-	-
-	60,890	(63,745)	-	-	-	-	-	(4,250)	-	-
-	1,509,404	(1,711,840)	-	-	-	-	-	(309,328)	1,028	-
220,228	660,454	(754,244)	-	-	-	-	-	(352,662)	258,872	-
(220,228)	136,489	-	-	14,492	-	-	-	-	-	14,492
-	796,943	(754,244)	-	14,492	-	-	2,176	(352,662)	258,872	14,492
4,274	12,850	(21,622)	-	-	-	-	-	(10,550)	1,778	-
(4,274)	5,005	-	-	-	-	-	-	-	-	-
-	17,855	(21,622)	-	-	-	-	-	(10,550)	1,778	-
-	814,798	(775,866)	-	14,492	-	-	2,176	(363,212)	260,650	14,492
303,426	1,501,803	(1,592,915)	-	-	-	-	-	(557,304)	466,192	-
(303,426)	384,556	-	-	63	264,946	(264,946)	-	-	-	63
-	-	-	-	-	-	-	78,115	-	-	-
8,650	-	(182,988)	-	-	-	-	-	(363,466)	180,478	-
(8,650)	67,850	-	-	-	-	-	-	-	-	-
-	1,954,209	(1,775,903)	-	63	264,946	(264,946)	78,115	(920,770)	646,670	63
363,415	270,347	(375,323)	-	-	-	-	-	(213,016)	108,040	-
(363,415)	85,315	-	-	7,665	37,497	(37,497)	-	-	-	7,665
-	-	-	-	-	-	-	1,500	-	-	-
-	355,662	(375,323)	-	7,665	37,497	(37,497)	1,500	(213,016)	108,040	7,665
57,954	4,627	(52,756)	-	-	-	-	-	(98,712)	56,757	-
(57,954)	10,080	-	-	-	23,524	(15,552)	-	-	-	-
-	-	-	-	-	-	-	2,086	-	-	-
-	-	-	-	-	-	-	-	(5,464)	5,464	-
-	14,707	(52,756)	-	-	23,524	(15,552)	2,086	(104,176)	62,221	-
-	-	(749)	-	-	-	-	-	(27,232)	26,483	-
-	-	(749)	-	-	-	-	-	(27,232)	26,483	-

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2017			CARRYOVER/ (WALKOVER) OF A/R
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
Carl D. Perkins - Secondary	84.048A	V048A170030	100-034-5062-084	6,606	9/1/17-8/31/18	-	-	-	-
Carl D. Perkins - Secondary	84.048A	V048A160030	100-034-5062-084	11,340	9/1/16-8/31/17	(726)	-	-	-
Subtotal for CFDA #84.048A						(726)	-	-	-
CCLC - Competitive (21st Century)	84.287	S287C170030	100-034-5064-161	500,000	9/1/17-8/31/18	-	-	-	-
CCLC - Competitive (21st Century)	84.287	S287C160030	100-034-5064-161	500,000	9/1/16-8/31/17	(251,061)	204,687	-	-
Subtotal for CFDA #84.048A						(251,061)	204,687	-	-
Education During a Pandemic	84.184T	Not Available	Unavailable	25,000	9/1/10-8/31/11	(21,253)	-	-	-
Total Other Programs						(1,874,079)	1,256,127	81,701	-
Total Special Revenue Fund						(2,240,075)	1,480,629	83,877	-
General Fund: Medical Assistance Program	93.778	1805NJ5MAP	100-054-7540-211	153,545	7/1/17-6/30/18	-	-	-	-
Total General Fund						-	-	-	-
Total U.S. Department of Education						(2,240,075)	1,480,629	83,877	-
Total Federal Awards						\$ (2,349,953)	\$ 1,484,643	\$ 83,877	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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, 2018		
								(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
-	3,456	(6,169)	-	-	-	-	-	(2,713)	-	-
-	726	-	-	-	-	-	-	-	-	-
-	4,182	(6,169)	-	-	-	-	-	(2,713)	-	-
-	361,797	(488,834)	-	-	-	-	-	(127,037)	-	-
-	92,734	(46,360)	-	662	158,327	(158,327)	-	-	-	662
-	454,531	(535,194)	-	662	158,327	(158,327)	-	(127,037)	-	662
-	-	-	-	-	-	-	-	(21,253)	-	-
-	2,783,291	(2,746,094)	-	8,390	484,294	(476,322)	81,701	(1,416,197)	843,414	8,390
-	3,598,089	(3,521,960)	-	22,882	484,294	(476,322)	83,877	(1,779,409)	1,104,064	22,882
-	153,545	(153,545)	-	-	-	-	-	-	-	-
-	153,545	(153,545)	-	-	-	-	-	-	-	-
-	3,751,634	(3,675,505)	-	22,882	484,294	(476,322)	83,877	(1,779,409)	1,104,064	22,882
\$ -	\$ 5,261,038	\$ (5,387,345)	\$ -	\$ 22,882	\$ 484,294	\$ (476,322)	\$ 83,877	\$ (2,088,737)	\$ 1,105,092	\$ 22,882

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2017			CARRYOVER/ (WALKOVER) AMOUNT ACCOUNTS RECEIVABLE
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
State Department of Education:							
General Fund:							
Categorical Special Education Aid	495-034-5120-089	\$ 1,392,679	7/1/17-6/30/18	\$ -	\$ -	\$ -	\$ -
Equalization Aid	495-034-5120-078	28,163,553	7/1/17-6/30/18	-	-	-	-
Categorical Security Aid	495-034-5120-084	1,000,414	7/1/17-6/30/18	-	-	-	-
Adjustment Aid	495-034-5120-085	23,441,320	7/1/17-6/30/18	-	-	-	-
PARCC Readiness Aid	495-034-5120-098	23,420	7/1/17-6/30/18	-	-	-	-
Per Pupil Growth Aid	495-034-5120-097	23,420	7/1/17-6/30/18	-	-	-	-
Professional Learning Community Aid	495-034-5120-101	22,850	7/1/17-6/30/18	-	-	-	-
Total State Aid Public				-	-	-	-
Categorical Transportation Aid	495-034-5120-014	380,652	7/1/17-6/30/18	-	-	-	-
Extraordinary Aid	495-034-5120-044	185,552	7/1/17-6/30/18	-	-	-	-
Extraordinary Aid	495-034-5120-044	579,318	7/1/16-6/30/17	(579,318)	-	-	-
Demonstrably Effective Program Aid	495-034-5064-002	1,617,685	7/1/17-6/30/18	-	1,117,685	-	-
Lead Water Testing	495-034-5120-104	11,628	7/1/17-6/30/18	-	-	-	-
On-Behalf TPAF Pension Contributions (Noncash Assistance)	495-034-5094-002	3,677,502	7/1/17-6/30/18	-	-	-	-
On-Behalf TPAF Post-Retirement Medical (Noncash Assistance)	495-034-5094-001	2,375,221	7/1/17-6/30/18	-	-	-	-
On-Behalf Long Term Disability (Noncash Assistance)	495-034-5094-004	3,152	7/1/17-6/30/18	-	-	-	-
Reimbursed TPAF Social Security Contributions (Nonbudgeted)	495-034-5094-003	1,718,055	7/1/17-6/30/18	-	-	-	-
Reimbursed TPAF Social Security Contributions (Nonbudgeted)	495-034-5094-003	1,772,014	7/1/16-6/30/17	(86,663)	-	-	-
Total General Fund				(665,981)	1,117,685	-	-
Special Revenue Fund:							
Preschool Education Aid	495-034-5120-086	7,811,335	7/1/17-6/30/18	-	-	-	-
Preschool Education Aid	495-034-5120-086	7,811,335	7/1/16-6/30/17	(781,134)	1,773,355	-	-
STEM Partnership Material Resources	Not Available		7/1/16-6/30/17	-	3,123	-	-
New Jersey Nonpublic Aid:							
Textbook Aid	100-034-5120-064	15,832	7/1/17-6/30/18	-	-	-	-
Textbook Aid	100-034-5120-064	17,004	7/1/16-6/30/17	-	-	1,778	-
Nursing	100-034-5120-070	28,033	7/1/17-6/30/18	-	-	-	-
Nursing	100-034-5120-070	26,550	7/1/16-6/30/17	-	-	6,352	-
Technology	100-034-5120-070	10,693	7/1/17-6/30/18	-	-	-	-
Technology	100-034-5120-070	7,670	7/1/16-6/30/17	-	-	11	-
Security	100-034-5120-509	21,675	7/1/17-6/30/18	-	-	-	-
Security	100-034-5120-509	14,750	7/1/16-6/30/17	-	-	1,557	-
Security	100-034-5120-509	7,725	7/1/15-6/30/16	-	-	1,525	-
Non-Public Handicapped Services:							
Examination & Classification	100-034-5120-066	26,393	7/1/17-6/30/18	-	-	-	-
Examination & Classification	100-034-5120-066	34,046	7/1/16-6/30/17	-	-	3,971	-
Corrective Speech	100-034-5120-066	15,088	7/1/17-6/30/18	-	-	-	-
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	24,582	7/1/17-6/30/18	-	-	-	-
Supplementary Instruction	100-034-5120-066	28,249	7/1/16-6/30/17	-	-	3,923	-
Non-Public Auxiliary Services:							
English as a Second Language	100-034-5120-067	62,331	7/1/17-6/30/18	-	-	-	-
English as a Second Language	100-034-5120-067	68,513	7/1/16-6/30/17	-	-	8,222	-
Compensatory Education	100-034-5120-067	148,821	7/1/17-6/30/18	-	-	-	-
Compensatory Education	100-034-5120-067	176,473	7/1/16-6/30/17	-	-	22,395	-
Transportation	100-034-5120-067	6,230	7/1/17-6/30/18	-	-	-	-
Transportation	100-034-5120-067	6,300	7/1/16-6/30/17	-	-	-	-
PLTW - Vocational Partnership Grant	100-034-5062-032	466,319	3/1/16-6/30/19	(371,278)	285,756	-	-
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:							
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	-
Total Special Revenue Fund				(1,153,584)	2,062,234	229,246	-

CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

CARRYOVER/ (WALKOVER) AMOUNT DEFERRED REVENUE	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018			MEMO	
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ -	\$ 1,392,679	\$ (1,392,679)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (138,739)	\$ 1,392,679
-	28,163,553	(28,163,553)	-	-	-	-	-	-	(2,805,657)	28,163,553
-	1,000,414	(1,000,414)	-	-	-	-	-	-	(99,661)	1,000,414
-	23,441,320	(23,441,320)	-	-	-	-	-	-	(2,335,227)	23,441,320
-	23,420	(23,420)	-	-	-	-	-	-	(2,333)	23,420
-	23,420	(23,420)	-	-	-	-	-	-	(2,333)	23,420
-	22,850	(22,850)	-	-	-	-	-	-	(2,276)	22,850
-	54,067,656	(54,067,656)	-	-	-	-	-	-	(5,386,226)	54,067,656
-	380,652	(380,652)	-	-	-	-	-	-	(37,921)	380,652
-	-	(185,552)	-	-	-	(185,552)	-	-	-	185,552
-	579,318	-	-	-	-	-	-	-	-	-
-	-	(1,117,685)	-	-	-	-	-	-	-	1,117,685
-	11,628	(11,628)	-	-	-	-	-	-	-	11,628
-	3,677,502	(3,677,502)	-	-	-	-	-	-	-	3,677,502
-	2,375,221	(2,375,221)	-	-	-	-	-	-	-	2,375,221
-	3,152	(3,152)	-	-	-	-	-	-	-	3,152
-	1,636,510	(1,718,055)	-	-	-	(81,545)	-	-	-	1,718,055
-	86,663	-	-	-	-	-	-	-	-	-
-	62,818,302	(63,537,103)	-	-	-	(267,097)	-	-	(5,424,147)	63,537,103
1,773,355 (1,773,355)	7,030,201 781,134	(8,159,185) -	- -	130,411 -	- -	(781,134) -	1,555,916 -	- -	(781,134) -	8,159,185 -
-	-	-	-	-	-	-	3,123	-	-	-
-	15,832	(14,025)	-	-	-	-	-	1,807	-	14,025
-	-	-	-	-	(1,778)	-	-	-	-	-
-	28,033	(27,930)	-	-	-	-	-	103	-	27,930
-	-	-	-	-	(6,352)	-	-	-	-	-
-	10,693	(10,552)	-	-	-	-	-	141	-	10,552
-	-	-	-	-	(11)	-	-	-	-	-
-	21,675	(14,232)	-	-	-	-	-	7,443	-	14,232
-	-	-	-	2,850	(1,557)	-	-	2,850	-	-
-	-	-	-	-	-	-	-	1,525	-	-
-	26,393	(24,755)	-	-	-	-	-	1,638	-	24,755
-	-	-	-	-	(3,971)	-	-	-	-	-
-	15,088	(15,088)	-	-	-	-	-	-	-	15,088
-	-	-	-	-	-	-	-	-	-	-
-	24,582	(21,410)	-	-	-	(1,172)	-	-	(1,172)	-
-	-	-	-	-	(3,923)	-	-	3,172	-	21,410
-	-	-	-	-	-	-	-	-	-	-
-	62,331	(57,814)	-	-	-	-	-	4,517	-	57,814
-	-	-	-	-	(8,222)	-	-	-	-	-
-	148,821	(99,214)	-	-	-	-	-	49,607	-	99,214
-	-	-	-	-	(22,395)	-	-	-	-	-
-	6,230	(6,230)	-	-	-	-	-	-	-	6,230
-	-	-	-	-	-	-	-	-	-	-
-	110,583	(159,445)	-	499	-	(260,695)	126,810	-	(133,885)	159,445
-	-	-	-	-	-	-	-	1,924	-	-
-	-	-	-	-	-	-	-	208	-	-
-	-	-	-	-	-	-	-	339	-	-
-	-	-	-	-	-	-	-	250	-	-
-	-	-	-	-	-	-	-	786	-	-
-	-	-	-	-	-	-	-	3,984	-	-
-	-	-	-	-	-	-	-	68,397	-	-
-	-	-	-	-	-	-	-	97,280	-	-
-	-	-	-	-	-	-	-	6,344	-	-
-	8,281,596	(8,609,880)	-	133,760	(48,209)	(1,043,001)	1,685,849	252,315	(916,191)	8,609,880

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2017			CARRYOVER/ (WALKOVER) AMOUNT ACCOUNTS RECEIVABLE
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
Capital Project Fund:							
Middle School Roof Repair	0100-070-12-2400	1,220,034	Open	(610,948)	-	-	-
High School Roof Repair	0100-010-12-2400	2,448,606	Open	(2,154,643)	-	-	-
Total Capital Project Fund				(2,765,591)	-	-	-
Enterprise Fund:							
State School Lunch Program	100-010-3350-023	15,317	7/1/17-6/30/18	-	-	-	-
State School Lunch Program	100-010-3350-023	16,522	7/1/15-6/30/16	(1,178)	-	-	-
Total Enterprise Fund				(1,178)	-	-	-
Total State Financial Assistance				\$ (4,586,334)	\$ 3,179,919	\$ 229,246	\$ -
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, 2018

CARRYOVER/ (WALKOVER) AMOUNT DEFERRED REVENUE	CASH RECEIVED	BUDGETARY EXPENDITURES	PASSED THROUGH TO SUBRECIPIENTS	CANCELLED PURCHASE ORDERS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018			MEMO	
						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
-	-	(95,452)	-	-	-	(706,400)	-	-	-	-
-	-	(223,641)	-	-	-	(2,378,284)	-	-	-	-
-	-	(319,093)	-	-	-	(3,084,684)	-	-	-	-
-	12,147	(15,317)	-	-	-	(3,170)	-	-	-	15,317
-	1,178	-	-	-	-	-	-	-	-	-
-	13,325	(15,317)	-	-	-	(3,170)	-	-	-	15,317
<u>\$ -</u>	<u>\$ 71,113,223</u>	<u>(72,481,393)</u>	<u>\$ -</u>	<u>\$ 133,760</u>	<u>\$ (48,209)</u>	<u>\$ (4,397,952)</u>	<u>\$ 1,685,849</u>	<u>\$ 252,315</u>	<u>\$ (6,340,338)</u>	<u>\$ 72,162,300</u>
		3,677,502								
		2,375,221								
		<u>3,152</u>								
		<u>\$ (66,425,518)</u>								

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**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018**

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, 2018. 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, 2018.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2018 (Continued)**

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.

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 \$97,532 for the general 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	\$ 153,545	\$ 63,634,635	\$ 63,788,180
Special Revenue Fund	3,521,960	8,609,880	12,131,840
Capital Projects Fund	-	319,093	319,093
Food Service Fund	1,711,840	15,317	1,727,157
Total Awards & Financial Assistance	<u>\$ 5,387,345</u>	<u>\$ 72,578,925</u>	<u>\$ 77,966,270</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, 2018.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

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

State Financial Assistance

Dollar threshold used to determine Type A programs	\$	1,992,766
Auditee qualified as low-risk auditee?	<u> X </u> yes	<u> </u> no
Internal control over major programs:		
1) Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
2) Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported
Type of auditor's report issued on compliance for major programs		Unmodified

Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
495-034-5120-089	State Aid Public:
495-034-5120-084	Special Education Categorical Aid
495-034-5120-085	Security Aid
495-034-5120-078	Adjustment Aid
495-034-5120-098	Equalization Aid
495-034-5120-097	PARCC Readiness Aid
495-034-5120-101	Per Pupil Growth Aid
	Professional Learning Community Aid
495-034-5094-003	Reimbursed TPAF Social Security

CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018

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.

Finding No. 2018-001:

Criteria or Specific Requirement:

N.J.S.A. 18A:17-9 requires the District to "...prepare the monthly reconciliation of bank account statements and in conjunction with the Board Secretary take any steps necessary to bring the cash record balance and reconciled bank balance into agreement..."

Condition:

The bank reconciliation for the District's payroll bank account was not properly reconciled to the general ledger for the months of March through June 2018.

Cause:

The Board Secretary had unreconciled differences totaling \$2,722.55

Effect:

Could lead to inaccuracies in financial reporting to not be detected in a timely manner.

Recommendation:

That the District properly reconciles the payroll bank account to the district's general ledger and differences be resolved in a timely manner.

View of Responsible Officials and Planned Corrective Action:

Responsible officials agree with this recommendation and will address the matter as part of their corrective action plan.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

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 Principals, 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
YEAR ENDED JUNE 30, 2018**

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 Principles, 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.