

OUTLINE OF CAFR

Page

INTRODUCTORY SECTION

Letter of Transmittal
Organizational Chart
Roster of Officials
Consultants and Advisors

FINANCIAL SECTION

Independent Auditor’s Report

**Required Supplementary Information – Part I
Management’s Discussion and Analysis**

Basic Financial Statements

- A. District/Charter School/Renaissance School Project-Wide Financial Statements:
 - A-1 Statement of Net Position
 - A-2 Statement of Activities

- B. Fund Financial Statements:
 - Governmental Funds:
 - B-1 Balance Sheet
 - B-2 Statement of Revenues, Expenditures, and Changes in Fund Balances
 - B-3 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

 - Proprietary Funds:
 - B-4 Statement of Net Position
 - B-5 Statement of Revenues, Expenses, and Changes in Fund Net Position
 - B-6 Statement of Cash Flows

 - Fiduciary Funds:
 - B-7 Statement of Fiduciary Net Position
 - B-8 Statement of Changes in Fiduciary Net Position

Notes to the Financial Statements

Required Supplementary Information – Part II

- C. Budgetary Comparison Schedules:
 - C-1 Budgetary Comparison Schedule – General Fund
 - C-1a Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (**if applicable**)
 - C-1b Community Development Block Grant– Budget and Actual (**if applicable**)
 - C-2 Budgetary Comparison Schedule – Special Revenue Fund

Notes to the Required Supplementary Information- Part II

- C-3 Budget-to-GAAP Reconciliation

Required Supplementary Information – Part III**L. Schedules Related to Accounting and Reporting for Pensions (GASB 68)**

- L-1 Schedule of the District’s Proportionate Share of the Net Pension Liability –PERS
- L-2 Schedule of District Contributions – PERS
- L-3 Schedule of the District’s Proportionate Share of the Net Pension Liability – TPAF

Notes to the Required Supplementary Information - Part III**Other Supplementary Information**

- D. School Based Budget Schedules (**if applicable**):
 - D-1 Combining Balance Sheet
 - D-2 Blended Resource Fund – Schedule of Expenditures Allocated by Resource Type – Actual
 - D-3 Blended Resource Fund – Schedule of Blended Expenditures – Budget and Actual
- E. Special Revenue Fund:
 - E-1 Combining Schedule of Program Revenues and Expenditures – Budgetary Basis
 - E-2 Preschool Education Aid Schedule(s) of Expenditures – Budgetary Basis
- F. Capital Projects Fund:
 - F-1 Summary Schedule of Project Expenditures
 - F-2 Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis
 - F-2(x) Schedule(s) of Project Revenues, Expenditures, Project Balance, and Project Status – Budgetary Basis
- G. Proprietary Funds:
 - Enterprise Fund:
 - G-1 Combining Schedule of Net Position
 - G-2 Combining Schedule of Revenues, Expenses, and Changes in Fund Net Position
 - G-3 Combining Schedule of Cash Flows
 - Internal Service Fund:
 - G-4 Combining Schedule of Net Position

- G-5 Combining Schedule of Revenues, Expenses, and Changes in Fund Net Position
- G-6 Combining Schedule of Cash Flows
- H. Fiduciary Funds:
 - H-1 Combining Statement of Fiduciary Net Position
 - H-2 Combining Statement of Changes in Fiduciary Net Position
 - H-3 Student Activity Agency Fund Schedule of Receipts and Disbursements
 - H-4 Payroll Agency Fund Schedule of Receipts and Disbursements
- I. Long-Term Debt:
 - I-1 Schedule of Serial Bonds
 - I-2 Schedule of Obligations under Capital Leases
 - I-3 Debt Service Fund Budgetary Comparison Schedule

STATISTICAL SECTION (Unaudited)

Page

Introduction to the Statistical Section

Financial Trends

- J-1 Net Assets by Component
- J-2 Changes in Net Assets/Net Position
- J-3 Fund Balances – Governmental Funds
- J-4 Changes in Fund Balances – Governmental Funds
- J-5 General Fund Other Local Revenue by Source

Revenue Capacity–N/A to Charter Schools

- J-6 Assessed Value and Estimated Actual Value of Taxable Property
- J-7 Direct and Overlapping Property Tax Rates
- J-8 Principal Property Taxpayers*
- J-9 Property Tax Levies and Collections

Debt Capacity

- J-10 Ratios of Outstanding Debt by Type
- J-11 Ratios of General Bonded Debt Outstanding- **N/A to Charter Schools**
- J-12 Direct and Overlapping Governmental Activities Debt- **N/A to Charter**
- J-13 Legal Debt Margin Information- **N/A to Charter Schools**

Demographic and Economic Information

- J-14 Demographic and Economic Statistics
- J-15 Principal Employers

Operating Information

- J-16 Full-time Equivalent District/Charter School/Renaissance school Employees by Function/Program
- J-17 Operating Statistics
- J-18 School Building Information
- J-19 Schedule of Required Maintenance Expenditures by School Facility
- J-20 Insurance Schedule
- J-21 Charter School Performance Framework, Financial Performance, Fiscal Ratios/Renaissance School Project Framework, Financial Performance, Fiscal Ratios

*Private citizens should be listed as Individual Taxpayer 1, Individual Taxpayer 2, etc.

SINGLE AUDIT SECTION

- K-1 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*
- K-2 Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular Letter 04-04
- K-3 Schedule of Expenditures of Federal Awards, Schedule A
- K-4 Schedule of Expenditures of State Financial Assistance, Schedule B
- K-5 Notes to the Schedules of Awards and Financial Assistance
- K-6 Schedule of Findings and Questioned Costs
- K-7 Summary Schedule of Prior Audit Findings