

CITY OF ASBURY PARK SCHOOL DISTRICT

Asbury Park, New Jersey
County of Monmouth

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

CITY OF ASBURY PARK SCHOOL DISTRICT

ASBURY PARK, NEW JERSEY

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

Prepared by

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

TABLE OF CONTENTS

	PAGE
INTRODUCTORY SECTION	
Letter of Transmittal	1
Organizational Chart	7
Roster of Officials	9
Consultants and Advisors	11
FINANCIAL SECTION	
Independent Auditors' Report	15
REQUIRED SUPPLEMENTARY INFORMATION - PART I	
Management's Discussion & Analysis	21
BASIC FINANCIAL STATEMENTS	
A. Government-Wide Financial Statements:	
A-1 Statement of Net Position	31
A-2 Statement of Activities	32
B. Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	39
B-2 Statement of Revenues, Expenditures & Changes in Fund Balance	40
B-3 Reconciliation of the Statement of Revenues, Expenditures & Changes in Fund Balance of Governmental Funds to the Statement of Activities	41
Proprietary Funds:	
B-4 Statement of Net Position	45
B-5 Statement of Revenues, Expenditures & Changes in Fund Net Position	46
B-6 Statement of Cash Flows	47
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	51
B-8 Statement of Changes in Fiduciary Net Position	52
Notes to Financial Statements	55
REQUIRED SUPPLEMENTARY INFORMATION - PART II	
C. Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule - General Fund	91
C-1a Combining Budgetary Comparison Schedule - General Fund	99
C-2 Budgetary Comparison Schedule - Special Revenue Fund	107
Notes to the Required Supplementary Information - Part II:	
C-3 Budget-to-GAAP Reconciliation	111

TABLE OF CONTENTS

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 Public Employees' Retirement System	117
L-2 Schedule of District Contributions Public Employees' Retirement System	118
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers' Pension and Annuity Fund	119
Notes to the Required Supplementary Information - Part III	123

OTHER SUPPLEMENTARY INFORMATION

D. School Based Budget Schedules Fund:	
D-1 Combining Balance Sheet	129
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - District Wide	130
D-2a Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - Thurgood Marshall Elementary	131
D-2b Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - Middle School	132
D-2c Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - High School	133
D-2d Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - Bradley Elementary	134
D-2e Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type - Actual - Barack H. Obama School	135
D-3 Blended Resource Fund - Schedule of Blended Expenditures - Budget & Actual	136
E. Special Revenue Fund:	
E-1 Combining Schedule of Revenues & Expenditures - Special Revenue Fund - Budgetary Basis	157
E-2 Preschool Education Aid Schedule(s) of Expenditures - Budgetary Basis	163
F. Capital Projects Fund:	
F-1 Summary Statement of Project Expenditures	167
F-2 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	168
F-2a Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Thurgood Marshall School Exterior Masonry Repair	169
F-2b Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Asbury Park Middle School Roof Repairs	170
F-2c Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Bradley Elementary School HVAC Unit Replacement	171
F-2d Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Asbury Park Middle School Roof Repairs	172
F-2e Schedule of Revenues, Expenditures, Project Balance & Project Status - Budgetary Basis - Asbury Park High School Roof Repairs	173

TABLE OF CONTENTS

OTHER SUPPLEMENTARY INFORMATION (continued)

G. Proprietary Funds:	
Enterprise Funds:	
G-1 Combining Statement of Net Position	179
G-2 Combining Statement of Revenues, Expenses & Changes in Fund Net Position	180
G-3 Combining Statement of Cash Flows	181
Internal Service Funds:	
G-4 Combining Statement of Net Position	N/A
G-5 Combining Statement of Revenues, Expenses & Changes in Fund Net Position	N/A
G-6 Combining Statement of Cash Flows	N/A
H. Fiduciary Funds:	
H-1 Combining Statement of Fiduciary Net Position	187
H-2 Combining Statement of Changes in Fiduciary Net Position	188
H-3 Student Activity Agency Fund Schedule of Receipts & Disbursements	189
H-4 Payroll & Payroll Agency Fund Schedule of Receipts & Disbursements	189
I. Long-Term Debt:	
I-1 Schedule of Serial Bonds	193
I-3 Debt Service Fund Budgetary Comparison Schedule	194

STATISTICAL SECTION (unaudited)

Financial Trends:	
J-1 Net Position by Component	199
J-2 Changes in Net Position	200
J-3 Fund Balances - Governmental Funds	202
J-4 Changes in Fund Balance - Governmental Funds	203
J-5 Other Local Revenue by Source - General Fund	205
Revenue Capacity:	
J-6 Assessed Value & Estimated Actual Value of Taxable Property	209
J-7 Direct & Overlapping Property Tax Rates	210
J-8 Principal Property Taxpayers	210
J-9 Property Tax Levies & Collections	211
Debt Capacity:	
J-10 Ratios of Outstanding Debt by Type	215
J-11 Ratios of General Bonded Debt Outstanding	215
J-12 Direct & Overlapping Governmental Activities Debt	216
J-13 Legal Debt Margin Information	217
Demographic & Economic Information:	
J-14 Demographic & Economic Statistics	221
J-15 Principal Employers	221
Operating Information:	
J-16 Full-Time Equivalent District Employees by Function/Program	225
J-17 Operating Statistics	226
J-18 School Building Information	227
J-19 Schedule of Required Maintenance	228
J-20 Insurance Schedule	229

TABLE OF CONTENTS

SINGLE AUDIT SECTION

K-1	Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	233
K-2	Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133 and New Jersey OMB Circular 04-04 and/or 15-08	235
K-3	Schedule of Expenditures of Federal Awards, Schedule A	239
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	240
K-5	Notes to Schedules of Awards and Financial Assistance	242
K-6	Schedule of Findings & Questioned Costs	244
K-7	Summary Schedule of Prior Audit Findings	248

INTRODUCTORY SECTION

This page intentionally left blank.



Asbury Park Board of Education
910 4th Avenue
Asbury Park, New Jersey 07712
(732) 776-2606 Ext. 2423

Dr. Lamont Repollet, Superintendent

Geoffrey Hastings
Business Administrator/Board Secretary

Dr. Roxanne Johnson
Interim Director of Special Services

Roberta S. Beauford
Director of Special Projects/Human Resources Manager

Sancha K. Gray
Director of Curriculum and Instruction

December 9, 2015

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, 2015 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 the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments", and the state Treasury Circular(s) 04-04 and/or 15-08 OMB, "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 2014-2015 fiscal year with an enrollment of 1,942 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
2014/2015	1,949	(0.004)
2013/2014	1,942	(0.31)
2012/2013	1,948	(1.42)
2011/2012	1,976	(0.45)
2010/2011	1,985	(5.11)
2009/2010	2,092	(6.31)
2008/2009	2,233	(7.19)
2007/2008	2,406	(5.76)
2006/2007	2,553	(4.66)
2005/2006	2,672	(2.99)

(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 2014 is 15,778. 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 (\$28,229) among similar operating type districts according to the 2015 Taxpayers Guide to Education Spending, which is \$13,243 per pupil higher than the State average of \$14,986. The 2014 Annual Average Labor Force Estimate for the City of Asbury Park is 9.6 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 2014-2015 school year, the district continued its technology initiative increasing the number of interactive whiteboards, upgrades to classroom computers and enhancing our district infrastructure by upgrading network equipment and switches. In addition, several maintenance project were undertaken including refinishing gym floors, painting of hallways and classrooms, and upgrading of components related to security systems. Additionally, the district completed the replacement of the High School HVAC system including boilers and system controls.

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 these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal and state financial assistance the District 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, 2015.

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 on the following page 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, 2015 and changes in relation to prior year revenues.

<u>Revenue</u>	<u>Amount 2014-2015</u>	<u>Percent of Total</u>	<u>Increase/ (Decrease)</u>
State Sources	\$ 70,105,720	87%	\$ (82,910)
Federal Sources	3,324,765	4%	(192)
Local Sources	<u>7,341,803</u>	<u>9%</u>	<u>207,631</u>
Total	<u>\$ 80,772,288</u>	<u>100%</u>	<u>\$ 124,529</u>

The following schedule presents a summary of general fund, special revenue fund, capital projects and debt service fund expenditures for the fiscal year ended June 30, 2015 and the amount of increases and decreases in relation to prior year amount.

<u>Revenue</u>	<u>Amount</u> <u>2014-2015</u>	<u>Percent</u> <u>of Total</u>	<u>Increase/</u> <u>(Decrease)</u>
Current Expense:			
Instruction	\$ 24,692,536	30%	\$ 165,773
Undistributed	51,231,951	61%	2,043,718
Capital Outlay	988,570	1%	(2,011,795)
Transfer of Funds to Charter School	5,311,688	6%	(106,296)
Debt Service:			
Principal	985,000	1%	(269,773)
Interest	<u>131,775</u>	<u>0%</u>	<u>(45,986)</u>
 Total	 <u>\$ 83,341,520</u>	 <u>100%</u>	 <u>\$ (224,359)</u>

8) **DEBT ADMINISTRATION:** At June 30, 2015, the District’s outstanding debt was \$1,940,000 in general obligations bonds.

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 the Single Audit Act of 1984 and the related OMB Circular A-133, New Jersey OMB Circular(s) 04-04 and/or 15-08 and general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditors’ reports related specifically to the single audit are included in the single audit section of this report.

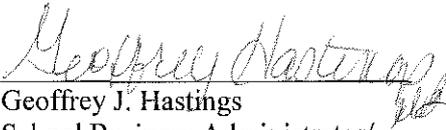
12) ACKNOWLEDGMENTS:

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,



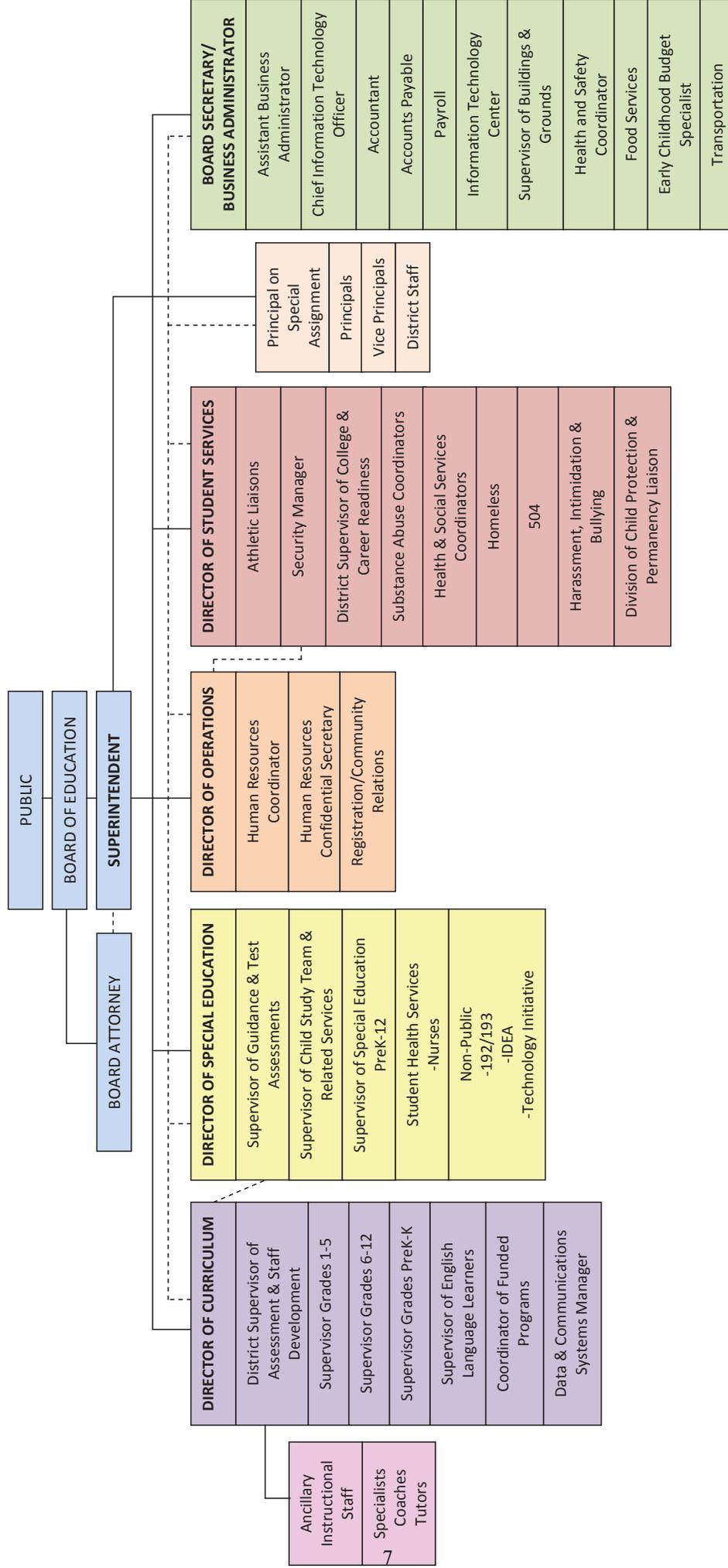
Dr. Lamont Repollet
Superintendent



Geoffrey J. Hastings
School Business Administrator/
Board Secretary

This page intentionally left blank.

**ASBURY PARK BOARD OF EDUCATION
APPROVED - ORGANIZATIONAL CHART AS OF JULY 1, 2015**



This page intentionally left blank.

CITY OF ASBURY PARK SCHOOL DISTRICT
603 Mattison Avenue, Third Floor
Asbury Park, New Jersey 07712

ROSTER OF OFFICIALS

JUNE 30, 2015

MEMBERS OF THE BOARD OF EDUCATION	TERM EXPIRES
Rev. Geneva Smallwood, President	2015
Mr. Christian Hall, Vice President	2015
Mr. Stephen Williams	2017
Ms. Connie Breech	2016
Ms. Nicole Harris	2016
Ms. Barbara Lesinski	2015
Ms. Corey Lowell	2016
Ms. Carol Jones	2017
Ms. Felicia Simmons	2017

OTHER OFFICIALS

Mr. Lamont Repollet, Superintendent of Schools
Mr. Geoffrey Hastings, Business Administrator/Board Secretary
Ms. Ivelisse Brown, Assistant Business Administrator

This page intentionally left blank.

CITY OF ASBURY PARK SCHOOL DISTRICT
603 Mattison Avenue, Third Floor
Asbury Park, New Jersey 07712

CONSULTANTS AND ADVISORS

AUDIT FIRM

Holman Frenia Allison, P.C.
Kevin P. Frenia, CPA, PSA
618 Stokes Road
Medford, New Jersey 08088

ATTORNEY

Kenny Gross Kovats & Parton
130 Maple Avenue - P.O. Box 8610
Red Bank, New Jersey 07701

Schwartz, Simon, Edelstein, Celso & Kessler, LLP
44 Whippany Road, St. 201
Morristown, New Jersey 07962

BOND COUNSEL

McManimon and Scotland
1037 Raymond Boulevard, Suite 500
Newark, New Jersey 07102

This page intentionally left blank.

FINANCIAL SECTION

This page intentionally left blank.



HOLMAN | FRENIA
ALLISON, P.C.

Certified Public Accountants & Consultants

680 Hooper Avenue, Bldg B, Suite 201, Toms River, NJ 08753 • Tel: 732.797.1333

618 Stokes Road, Medford, NJ 08055 • Tel: 609.953.0612

912 Highway 33, Suite 2, Freehold, NJ 07728 • Tel: 732.409.0800

795 Canton Street, Troy, PA 16947 • Tel: 570.297.5090

926 Main Street, Suite 103, Rome, PA 18837 • Tel: 570.297.5090

www.hfacpas.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Asbury Park School District, County of Monmouth, State of New Jersey, as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the 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, 2015, 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, 2015 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No.27*. 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 other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Asbury Park School District's basic financial statements. The accompanying combining statements and related major fund supporting statements and schedules and Schedules of Expenditures of Federal Awards and State Financial Assistance as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular(s) 04-04 and/or 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* respectively, are 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 taken as a whole.

The introductory section and statistical information 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 December 9, 2015 on our consideration of the City of Asbury Park 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 City of Asbury Park 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
December 9, 2015

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION - PART I

Management's Discussion and Analysis

This page intentionally left blank.

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

UNAUDITED

The discussion and analysis of the Asbury Park School District's financial performance provides an overall review of the school district's financial performance as a whole. Readers should also review the basic financial statements and notes to enhance their understanding of the school district's financial performance.

As described in Note 21 to the financial statements, "Prior Period Adjustment/Restatement of Net Position", the District has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, for the year ended June 30, 2015. The adoption of this principle resulted in a restatement of the District's opening net position as of July 1, 2014 in the amount of \$19,103,044, as indicated in Note 20 to the financial statements. Prior year balances reflected in MD&A have been updated, for comparison purposes, to reflect the change where indicated.

Financial Highlights

Key financial highlights for 2015 are as follows:

- 🔔 Local revenues accounted for \$7,341,803 or approximately 9% all revenues. State and Federal sources accounted for \$73,430,485 or approximately 91% of all revenues. Of the general revenues, tuition received from sending districts totaled \$367,180 of general revenues, or .5% of total revenues.
- 🔔 Among governmental funds, the General Fund had \$68,488,935 in revenues, \$71,603,164 in expenditures and \$1,046,311 in other financing sources and uses.

Using This Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Asbury Park School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The *Statement of Net Position* and *Statement of Activities* provide information about the activities of the whole School District, presenting both an aggregated view of the school district's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these fund financial statements also look at the school district's most significant funds with all other non-major funds presented in total in one column. In the case of the Asbury Park School District, the General Fund is by far the most significant fund.

Reporting the School District as a Whole

In the statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

Governmental Activities: All of the School District's programs and services are reported here including instruction, support services, operation and maintenance of plant facilities, pupil transportation and extracurricular activities.

Business-Type Activity: This service is provided on a charge for goods and services basis to recover all the expenses of the goods and services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the School District's funds. The School District uses many funds to account for a multitude of financial transactions. The School District's governmental funds are the General Fund, Special Revenue Fund, Capital Projects Fund, and Debt Service Fund.

Governmental Funds

The School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future years. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the school district's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

Enterprise Funds

The enterprise fund uses the same basis of accounting as business-type accounts; therefore, these statements are essentially the same.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements.

The School District as a Whole

Recall that the *Statement of Net Position* provides the perspective of the School District as a whole. Net position may serve over time as a useful indicator of a government's financial position. The District's financial position is the product of several financial transactions, including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

The District's combined net position was \$2,789,457 on June 30, 2015.

Governmental Activities

The unique nature of property taxes in New Jersey creates the legal requirements to annually seek voter approval for the school district operations. Property taxes made up 7.5% of revenues for governmental activities for the Asbury Park School District for fiscal year 2015.

Federal, state, and local grants, along with tuition and miscellaneous revenues, accounted for another \$80,507,375. The district's total revenues were \$87,012,998 for the fiscal year ended June 30, 2015.

The total cost of all programs and services was \$88,785,586. Instruction comprises 27.9% of District expenses.

Business-Type Activities

Revenues for the District's business-type activities (i.e., food service program, Information Technology Center) were comprised of charges for services and federal and state reimbursements.

- 🔔 Food service expenses of \$1,754,194 exceeded revenues of \$1,719,623 by \$34,571.
- 🔔 Federal and State reimbursement for meals, including payments for free and reduced lunches and donated commodities was \$1,541,985.
- 🔔 The Information Technology Center revenue of \$580,720 exceeded expenses of \$490,207 by \$90,513.

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

Instruction expenses include activities directly dealing with the teaching of pupils and the interaction between teacher and student, including extracurricular activities.

Pupils and instructional staff include the activities involved with assisting staff with the content and process of teaching to students, including curriculum and staff development.

General administration, school administration, and business include expenses associated with administrative and financial supervision of the district.

Operation and maintenance of facilities involves keeping the school grounds, buildings and equipment in effective working condition.

Pupil transportation includes activities involved with the conveyance of students to and from school, as well as to and from school activities, as provided by state law.

Interest on debt involves the transactions associated with the payment of interest and other charges related to debt of the School District.

“Other” includes special schools and unallocated depreciation.

The School District's Funds

All governmental funds (i.e., general fund, special revenue fund, and debt service fund presented in the fund-based statements) are accounted for using the modified accrual basis of accounting. Total revenues amounted to \$80,772,288, expenditures were \$83,341,520 and other financing sources totaled \$291,095.

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 following schedules present a summary of the revenues of the governmental funds for the fiscal year ended June 30, 2015, and the amount and percentage of increase or decrease in relation to prior year revenues.

	<u>2015 Revenue</u>	<u>2014 Revenue</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Local Tax Levy	\$ 6,860,849	\$ 6,833,725	\$ 27,124	0.4%
Tuition from Other LEA's	367,180	143,850	223,330	155.3%
Interest on Investments	22,359	24,866	(2,507)	-10.1%
Miscellaneous	91,415	131,731	(40,316)	-30.6%
Total Local Revenues	<u>7,341,803</u>	<u>7,134,172</u>	<u>207,631</u>	<u>2.9%</u>
State Aid	70,105,720	70,188,630	(82,910)	-0.1%
Federal Aid	3,324,765	3,324,957	(192)	0.0%
Total Revenues	<u>\$ 80,772,288</u>	<u>\$ 80,647,759</u>	<u>\$ 124,529</u>	<u>0.2%</u>

Local revenues increased due to the increase in the local tax levy. Tuition charges increased \$223,330 due to the admission of more students versus the prior year.

The following schedule represents a summary of governmental fund expenditures for the fiscal year ended June 30, 2015, and the amount and percentage of increase (decrease) in relation to prior year expenditures.

	<u>2015 Expenditures</u>	<u>2014 Expenditures</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
Instruction	\$ 24,692,536	\$ 24,526,763	\$ 165,773	0.7%
Support Services	51,231,951	49,188,233	2,043,718	4.2%
Capital Outlay	988,570	3,000,365	(2,011,795)	-67.1%
Debt Service	1,116,775	1,432,534	(315,759)	-22.0%
Transfer to Charter Schools	5,311,688	5,417,984	(106,296)	-2.0%
Total Expenses	<u>\$ 83,341,520</u>	<u>\$ 83,565,879</u>	<u>\$ (224,359)</u>	<u>-0.3%</u>

General Fund Budgeting Highlights

The school district's budget is prepared according to New Jersey law, and is based on accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund.

Over the course of the year, the District made changes to the initial approved budget. Significant transfers were required to increase funding in certain areas, as District needs fluctuated from original budgeted projections. Significant transfers were made in instructional salary lines as the trend continues to move away from self-contained special education classes into inclusion environments.

Capital Assets

A summary of changes in Governmental and Proprietary Fund Fixed Assets can be found in the Notes to the Financial Statements.

Debt Administration

At June 30, 2015 the School District had \$1,940,000 of outstanding debt in serial bonds for school construction.

See Note 7 to the Financial Statements for a schedule of maturities for bonded debt.

For the 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 District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the school district's finances and to show the school district's accountability for the money it receives. If you have any questions about this report or need additional information, contact 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

This page intentionally left blank.

BASIC FINANCIAL STATEMENTS

This page intentionally left blank.

A. Government-Wide Financial Statements

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
COMBINED STATEMENT OF NET POSITION
JUNE 30, 2015**

ASSETS	TOTALS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	JUNE 30, 2015
Cash & Cash Equivalents	\$ 10,807,325	\$ 602,447	\$ 11,409,772
Receivables, Net	3,933,721	180,152	4,113,873
Inventory	-	26,068	26,068
Capital Assets, Net (Note 6)	19,489,219	238,518	19,727,737
Other Assets	34,166	-	34,166
	<hr/>		
Total Assets	34,264,431	1,047,185	35,311,616
DEFERRED OUTFLOW OF RESOURCES			
Unamortized Loss on Bond Refunding	13,329	-	13,329
Deferred Outflows Related to Pensions	2,548,935	-	2,548,935
	<hr/>		
Total Deferred Outflow of Resources	2,562,264	-	2,562,264
Total Assets and Deferred Outflow of Resources	36,826,695	1,047,185	37,873,880
LIABILITIES			
Accrued Interest Payable	38,490	-	38,490
Accounts Payable	3,464,918	114,530	3,579,448
Other Liabilities	376,208	-	376,208
Unearned Revenue	4,155,754	2,186	4,157,940
PERS Pension Payable	1,019,062	-	1,019,062
Noncurrent Liabilities (Note 7):			
Due Within One Year	1,283,816	-	1,283,816
Due Beyond One Year	23,402,066	49,368	23,451,434
	<hr/>		
Total Liabilities	33,740,314	166,084	33,906,398
DEFERRED INFLOW OF RESOURCES			
Deferred Inflows Related to Pensions	1,178,025	-	1,178,025
	<hr/>		
Total Deferred Inflow of Resources	1,178,025	-	1,178,025
Total Liabilities and Deferred Inflows of Resources	34,918,339	166,084	35,084,423
NET POSITION			
Net Investment in Capital Assets	17,549,219	238,518	17,787,737
Restricted For:			
Debt Service	3	-	3
Other Purposes	10,064,449	-	10,064,449
Unrestricted	(25,705,315)	642,583	(25,062,732)
	<hr/>		
Total Net Position	\$ 1,908,356	\$ 881,101	\$ 2,789,457

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
COMBINED STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSES)/REVENUE AND CHANGES IN NET POSITION		TOTALS
		CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	
Governmental Activities:						
Instruction:						
Regular	\$ 15,747,491	\$ -	\$ 2,368,593	\$ (13,378,898)	\$ -	\$ (13,378,898)
Special Education	5,257,101	367,180	-	(4,889,921)	-	(4,889,921)
Other Special Instruction	1,459,844	-	-	(1,459,844)	-	(1,459,844)
Other Instruction	2,300,453	-	-	(2,300,453)	-	(2,300,453)
Support Services & Undistributed Costs:						
Tuition	10,740,718	-	5,545,407	(5,195,311)	-	(5,195,311)
Attendance	399,529	-	-	(399,529)	-	(399,529)
Health Services	582,128	-	-	(582,128)	-	(582,128)
Student & Instruction Related Services	9,802,652	-	2,707,581	(7,095,071)	-	(7,095,071)
Educational Media Services/ School Library	1,236,108	-	-	(1,236,108)	-	(1,236,108)
School Administrative Services	1,138,078	-	-	(1,138,078)	-	(1,138,078)
Other Administrative Services	2,251,110	-	-	(2,251,110)	-	(2,251,110)
Central Services	782,371	-	-	(782,371)	-	(782,371)
Administrative Information Technology	290,404	-	-	(290,404)	-	(290,404)
Plant Operations & Maintenance	6,479,908	-	-	(6,479,908)	-	(6,479,908)
Pupil Transportation	2,370,288	-	-	(2,370,288)	-	(2,370,288)
Unallocated Benefits	20,850,882	-	10,633,661	(10,217,221)	-	(10,217,221)
Interest and Costs on Long-Term Debt	78,505	-	78,505	-	-	-
Transfer of Funds to Charter Schools	5,311,688	-	-	(5,311,688)	-	(5,311,688)
Unallocated Depreciation	1,327,795	-	-	(1,327,795)	-	(1,327,795)
Total Governmental Activities	88,785,586	367,180	21,333,747	(67,084,659)	-	(67,084,659)

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
COMBINED STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES)/REVENUE AND CHANGES IN NET POSITION			TOTALS
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS & CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	JUNE 30, 2015	
Business-Type Activities:							
Food Service	1,754,194	177,638	1,541,985	-	(34,571)	(34,571)	
Information Technology Center	490,207	580,720	-	-	90,513	90,513	
Total Business-Type Activities	2,244,401	758,358	1,541,985	-	55,942	55,942	
Total Primary Government	91,029,987	1,125,538	22,875,732	(67,084,659)	55,942	(67,028,717)	
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes, Net				6,505,623	-	6,505,623	
Taxes Levied for Debt Service				355,226	-	355,226	
Federal & State Aid Not Restricted				57,699,792	-	57,699,792	
Miscellaneous Income				113,774	-	113,774	
Cancellation of Prior Year Payables				637,656	-	637,656	
Total General Revenues, Special Items, Extraordinary Items & Transfers				65,312,071	-	65,312,071	
Change In Net Position				(1,772,588)	55,942	(1,716,646)	
Net Position - Beginning (Restated - See Note 21)				3,680,944	825,159	4,506,103	
Net Position - Ending				1,908,356	881,101	2,789,457	

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

This page intentionally left blank.

B. Fund Financial Statements

This page intentionally left blank

Governmental Funds

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
GOVERNMENTAL FUNDS
COMBINED BALANCE SHEET
JUNE 30, 2015**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS
					JUNE 30, 2015
ASSETS & OTHER DEBITS					
Cash & Cash Equivalents	\$ 10,197,420	\$ 602,442	\$ 7,460	\$ 3	\$ 10,807,325
Interfund Receivables	15,475	-	-	-	15,475
Intergovernmental Receivable:					
State	778,083	692,402	11,400	-	1,481,885
Federal	-	2,010,466	-	-	2,010,466
Other	347,754	79,142	-	-	426,896
Other Assets	34,166	-	-	-	34,166
Total Assets	\$ 11,372,898	\$ 3,384,452	\$ 18,860	\$ 3	\$ 14,776,213
LIABILITIES & FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 2,765,768	\$ 680,290	\$ 18,860	\$ -	\$ 3,464,918
Other Current Liabilities	102,907	-	-	-	102,907
Intergovernmental Payable:					
State	-	193,679	-	-	193,679
Federal	-	68,897	-	-	68,897
Other	-	10,725	-	-	10,725
Interfund Payable	1,001	-	-	-	1,001
Unearned Revenue	1,617,685	2,538,069	-	-	4,155,754
Total Liabilities	4,487,361	3,491,660	18,860	-	7,997,881
Fund Balances:					
Restricted for:					
Excess Surplus	2,098,324	-	-	-	2,098,324
Excess Surplus Designated for Subsequent Year's Expenditures	4,105,477	-	-	-	4,105,477
Debt Service Fund	-	-	-	3	3
Capital Reserve	2,334,565	-	-	-	2,334,565
Maintenance Reserve	503,467	-	-	-	503,467
Emergency Reserve	644,437	-	-	-	644,437
Audit Recoveries Reserve	378,179	-	-	-	378,179
Unassigned Fund Balance:					
Unreserved/Undesignated	(3,178,912)	(107,208)	-	-	(3,286,120)
Total Fund Balances	6,885,537	(107,208)	-	3	6,778,332
Total Liabilities & Fund Balances	\$ 11,372,898	\$ 3,384,452	\$ 18,860	\$ 3	

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 \$45,367,738 and the accumulated depreciation is \$26,667,055.	19,489,219
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.	1,384,239
Accrued interest payable and PERS pension payable are not recorded in the fund financial statements due to the fact that they are payable not due in the current period.	(1,057,552)
Long-term liabilities, including net pension liability, bonds payable, compensated absences payable, bond premium, other post employment benefits and capital leases payable are not due and payable in the current period and, therefore, are not reported as a liability in the funds.	(24,685,882)

Net position of Governmental Activities \$ 1,908,356

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTALS JUNE 30, 2015
Revenues:					
Local Sources:					
Local Tax Levy	\$ 6,505,623	\$ -	\$ -	\$ 355,226	\$ 6,860,849
Tuition from Other LEA's	367,180	-	-	-	367,180
Interest on Investments	22,359	-	-	-	22,359
Miscellaneous	76,326	15,089	-	-	91,415
Total Local Sources	6,971,488	15,089	-	355,226	7,341,803
State Sources	60,974,397	8,369,773	-	761,550	70,105,720
Federal Sources	543,050	2,781,715	-	-	3,324,765
Total Revenues	68,488,935	11,166,577	-	1,116,776	80,772,288
Expenditures:					
Current Expense:					
Regular Instruction	13,306,545	2,368,593	-	-	15,675,138
Special Education Instruction	5,257,101	-	-	-	5,257,101
Other Special Instruction	1,459,844	-	-	-	1,459,844
Other Instruction	2,300,453	-	-	-	2,300,453
Support Services:					
Tuition	5,195,311	5,545,407	-	-	10,740,718
Attendance	399,529	-	-	-	399,529
Health Services	582,128	-	-	-	582,128
Student & Instruction Related Services	7,095,071	2,707,581	-	-	9,802,652
Educational Media Services/School Library	1,236,108	-	-	-	1,236,108
Staff Training	-	-	-	-	-
School Administrative Services	1,138,078	-	-	-	1,138,078
Other Administrative Services	2,251,110	-	-	-	2,251,110
Central Services	782,371	-	-	-	782,371
Administrative Information Technology	290,404	-	-	-	290,404
Plant Operations & Maintenance	6,479,908	-	-	-	6,479,908
Pupil Transportation	2,370,288	-	-	-	2,370,288
Unallocated Benefits	15,158,657	-	-	-	15,158,657
Capital Outlay	988,570	-	-	-	988,570
Debt Service:					
Principal	-	-	-	985,000	985,000
Interest & Other Charges	-	-	-	131,775	131,775
Transfer of Funds to Charter Schools	5,311,688	-	-	-	5,311,688
Total Expenditures	71,603,164	10,621,581	-	1,116,775	83,341,520
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(3,114,229)	544,996	-	1	(2,569,232)
Other Financing Sources/(Uses):					
Cancellation of Prior Year Payables	637,656	-	-	-	637,656
Transfer to Cover Deficit	(26,000)	-	-	-	(26,000)
Operating Transfer Out - Special Revenue	(573,648)	573,648	-	-	-
Contribution to Whole School Reform	1,008,303	(1,008,303)	-	-	-
Cancellation of Unearned Receivables	-	-	(320,561)	-	(320,561)
Total Other Financing Sources/(Uses)	1,046,311	(434,655)	(320,561)	-	291,095
Net Change in Fund Balance	(2,067,918)	110,341	(320,561)	1	(2,278,137)
Fund Balance - July 1	8,953,455	(217,549)	320,561	2	9,056,469
Fund Balance - June 30	\$ 6,885,537	\$ (107,208)	\$ -	\$ 3	\$ 6,778,332

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, 2015**

Total Net Change in Fund Balances - Governmental Funds (From B-2) \$ (2,278,137)

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	\$ (1,327,795)	
Unallocated Adjustment to Capital Assets	(57,972)	
Capital Outlays	988,570	(397,197)

District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

Unfunded TPAF Pension Expense	(5,603,054)	
State Share of Unfunded TPAF Pension Expense	5,603,054	
District Pension Contributions	870,380	
Pension Expense	(1,182,809)	(312,429)

Repayment of bond & loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities. 985,000

Repayment of the unfunded pension liability 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. 249,258

Interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due.

Prior Year	54,906	
Current Year	(38,490)	16,416

Loss on bond refunding and bond premiums are reported in the Governmental Funds as expenditures in the year of issuance but accrued and amortized in the statement of activities:

Amortization of Loss on Bond Refunding	(13,331)	
Amortization of Bond Premium	50,185	36,854

Repayment of compensated absences 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.

Prior Year	949,344	
Current Year	(1,021,697)	(72,353)

Change in Net Position of Governmental Activities \$ (1,772,588)

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

This page intentionally left blank.

Proprietary Funds

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF NET POSITION
 AS OF JUNE 30, 2015**

ASSETS	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	TOTALS JUNE 30, 2015
Current Assets:			
Cash	\$ 3,897	\$ 598,550	\$ 602,447
Intergovernmental Accounts Receivable:			
State	1,803	-	1,803
Federal	117,196	-	117,196
Other	7,571	53,582	61,153
Inventories	19,791	6,277	26,068
Total Current Assets	150,258	658,409	808,667
Noncurrent Assets			
Capital Assets	879,334	2,325,476	3,204,810
Accumulated Depreciation	(688,082)	(2,278,210)	(2,966,292)
Total Noncurrent Assets	191,252	47,266	238,518
Total Assets	341,510	705,675	1,047,185
LIABILITIES			
Current Liabilities:			
Accounts Payable	102,051	12,479	114,530
Unearned Revenues	2,186	-	2,186
Total Current Liabilities	104,237	12,479	116,716
Long-Term Liabilities:			
Compensated Absences Payable	-	49,368	49,368
Total Long-Term Liabilities	-	49,368	49,368
Total Liabilities	104,237	61,847	166,084
NET POSITION			
Invested in Capital Assets	191,252	47,266	238,518
Unrestricted	46,021	596,562	642,583
Total Net Position	\$ 237,273	\$ 643,828	\$ 881,101

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN FUND NET POSITION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	FOOD SERVICE FUND	INFORMATION TECHNOLOGY CENTER	<u>TOTALS</u> JUNE 30, 2015
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 134,306	\$ -	\$ 134,306
Other Sales	43,332	-	43,332
Services Provided to Other LEA's	-	580,720	580,720
Total - Daily Sales - Reimbursable Programs	<u>177,638</u>	<u>580,720</u>	<u>758,358</u>
Operating Expenses:			
Cost of Goods Sold	1,347,769	-	1,347,769
Salaries	138,229	367,835	506,064
Employee Benefits	963	6,789	7,752
Purchased Services	131,300	33,947	165,247
Energy (Heat & Electricity)	-	5,040	5,040
Depreciation	41,700	10,025	51,725
Supplies and Materials	94,233	26,372	120,605
Miscellaneous	-	8,444	8,444
Equipment	-	31,755	31,755
Total Operating Expenses	<u>1,754,194</u>	<u>490,207</u>	<u>2,244,401</u>
Operating Loss	<u>(1,576,556)</u>	<u>90,513</u>	<u>(1,486,043)</u>
Nonoperating Revenues:			
State Sources:			
State School Lunch Program	16,142	-	16,142
Federal Source:			
National School Lunch Program	864,181	-	864,181
National School Breakfast Program	458,391	-	458,391
Snack Program	55,441	-	55,441
Food Distribution Program	94,233	-	94,233
Fresh Fruit & Vegetables Program	53,597	-	53,597
Total Nonoperating Revenues	<u>1,541,985</u>	<u>-</u>	<u>1,541,985</u>
Net Income/(Loss)	(34,571)	90,513	55,942
Net Position - Beginning	<u>271,844</u>	<u>553,315</u>	<u>825,159</u>
Total Net Position - Ending	<u>\$ 237,273</u>	<u>\$ 643,828</u>	<u>\$ 881,101</u>

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
 PROPRIETARY FUNDS
 COMBINING SCHEDULE OF CASH FLOWS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	TOTALS JUNE 30, 2015
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 183,490	\$ 544,043	\$ 727,533
Payments to Employees	(137,266)	(361,046)	(498,312)
Payments to Suppliers	(1,476,685)	(106,493)	(1,583,178)
Net Cash Flows From Operating Activities	<u>(1,430,461)</u>	<u>76,504</u>	<u>(1,353,957)</u>
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	1,431,654	-	1,431,654
Net Cash Flows From Noncapital Financing Activities	<u>1,431,654</u>	<u>-</u>	<u>1,431,654</u>
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	(24,515)	(25,157)	(49,672)
Net Cash Flows From Financing Activities	<u>(24,515)</u>	<u>(25,157)</u>	<u>(49,672)</u>
Net Change in Cash & Cash Equivalents	(23,322)	51,347	28,025
Balances - Beginning of Year	<u>27,219</u>	<u>547,203</u>	<u>574,422</u>
Balances - Ending of Year	<u>\$ 3,897</u>	<u>\$ 598,550</u>	<u>\$ 602,447</u>

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

Operating Income/(Loss)	\$ (1,576,556)	\$ 90,513	\$ (1,486,043)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	94,233	-	94,233
Depreciation	41,700	10,025	51,725
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	1,625	1,145	2,770
Decrease/(Increase) in Accounts Receivable	3,740	(32,287)	(28,547)
(Decrease)/Increase in Accounts Payable	2,685	11,498	14,183
(Decrease)/Increase in Unearned Revenues	2,112	(4,390)	(2,278)
Total Adjustments	<u>146,095</u>	<u>(14,009)</u>	<u>132,086</u>
Net Cash Flows From Operating Activities	<u>\$ (1,430,461)</u>	<u>\$ 76,504</u>	<u>\$ (1,353,957)</u>

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

This page intentionally left blank.

Fiduciary Fund

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINED STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2015**

ASSETS	PRIVATE PURPOSE				TOTALS
	UNEMPLOYMENT		AGENCY		
	COMPENSATION TRUST	SCHOLARSHIP TRUST	STUDENT ACTIVITY	PAYROLL AGENCY	
					JUNE 30, 2015
Cash & Cash Equivalents	\$ 124,720	\$ 5,362	\$ 18,224	\$ 1,687,779	\$ 1,836,085
Interfund Receivable	-	-	-	1,001	1,001
Total Assets	124,720	5,362	18,224	1,688,780	1,837,086
LIABILITIES					
Due to Student Groups	-	-	18,224	-	18,224
Intergovernmental Payable- State	22,900	-	-	8,448	31,348
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,664,906	1,664,906
Flexible Spending Payable	-	-	-	15,426	15,426
Total Liabilities	38,375	-	18,224	1,688,780	1,745,379
NET POSITION					
Reserve For:					
Unemployment Claims	86,345	-	-	-	86,345
Scholarships	-	5,362	-	-	5,362
Total Net Position	\$ 86,345	\$ 5,362	\$ -	\$ -	\$ 91,707

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINED STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

ADDITIONS	PRIVATE PURPOSE		TOTALS
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIPS TRUST	JUNE 30, 2015
Contributions:			
Budget Appropriation	\$ 135,000	\$ -	\$ 135,000
Donations	-	2,050	2,050
Plan Members	87,545	-	87,545
Total Contributions	222,545	2,050	224,595
Investment Earnings:			
Interest	-	11	11
Net Investment Earnings	-	11	11
Total Additions	222,545	2,061	224,606
DEDUCTIONS			
Scholarships	-	2,050	2,050
Unemployment Claims	159,346	-	159,346
Total Deductions	159,346	2,050	161,396
Change in Net Position	63,199	11	63,210
Net Position - Beginning of the Year	23,146	5,351	28,497
Net Position - End of the Year	\$ 86,345	\$ 5,362	\$ 91,707

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, 2015

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies

The financial statements of the City of Asbury Park School District (the ‘District’) have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of more significant accounting policies.

For the year ended June 30, 2015, the District implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. GASB Statement Nos. 68 and 71 establish standards for measuring and recognizing net pension liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to pension benefits provided through defined benefit pension plans. In addition, Statement No. 68 requires disclosure of information related to pension benefits.

A. Reporting Entity

The City of Asbury Park 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 grade levels K through 12. These include regular, vocational, as well as special education for handicapped youngsters. The District has an approximate enrollment at June 30, 2015 of 2,420 students.

The primary criterion for including activities within the 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 District holds the corporate powers of the organization
- ◆ the District appoints a voting majority of the organization’s board
- ◆ the District is able to impose its will on the organization
- ◆ the organization has the potential to impose a financial benefit/burden on the District
- ◆ there is a fiscal dependency by the organization on the District

Based on the aforementioned criteria, the District has no component units.

B. 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*. The District had no component units as of for the year ended June 30, 2015.

CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015

Note 1. Summary of Significant Accounting Policies (continued)

C. Government-Wide Financial Statements

The 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 District accompanied by a total column. Fiduciary activities of the 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 District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying 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 District are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

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.

D. 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. An accompanying schedule (Exhibit B-3) is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The District has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. (The 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 District, are property tax and intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

E. 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. A column representing internal service funds is also presented in these statements. However, internal service funds balances and activities have been combined with the governmental activities in the Government-Wide financial statements.

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.

F. Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Net Position. The District’s fiduciary funds are Agency Funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The 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.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

While government-wide and fund financial statements are presented separately, they are interrelated. The governmental activities column of the government wide statements incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the District’s enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. However, data from the fiduciary funds is not incorporated in the government-wide financial statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

G. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. 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 assets acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for services, licenses, and interest on notes receivable associated with the current fiscal period are all considered to be susceptible to accrual and accordingly have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available when cash is received.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Food Service Fund and the Information Technology Center Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, employee salaries and benefits, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Internal service funds are used to account for those operations which provide benefits to other funds, departments, or agencies of the primary government and its component unit. Although internal service funds are reported as a proprietary fund in the fund financial statements, it is incorporated into governmental activities in the government-wide financial statements. The District does not maintain any internal service funds.

The District reports the following major governmental funds:

General Fund - The general fund is the general operating fund of the 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 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

G. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

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. These resources can be transferred from and to Current Expense by board resolution.

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 the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

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

Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

The District reports the following major proprietary funds:

Food Service Fund – This fund accounts for the revenues and expenses pertaining to the District’s cafeteria operations.

Information Technology Center – This fund accounts for the revenues and expenses pertaining to information technology software and services provided to other governmental units within the State.

Additionally, the District reports the following major 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 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 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 are assets held by a governmental entity (either as trustee or as an agent) for other parties that cannot be used to finance the governmental entity’s own operating programs. The district currently maintains Payroll funds and Student Activity Funds as Agency Funds.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

G. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

H. 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 District eliminated the April annual voter referendum on budgets which met the statutory tax levy cap limitations and the board of education members are elected at the November general election. Budgets are prepared using the modified accrual basis of accounting.

The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23-2-2(f)1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year in accordance with N.J.A.C. 6A:23-2-11.

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

CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015

Note 1. Summary of Significant Accounting Policies (continued)

H. Budgets/Budgetary Control (continued)

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 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.

I. 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 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.

J. Cash and Cash Equivalents

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 stated at cost.

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.

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

N.J.S.A.17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

K. Tuition Payable/Receivable

Tuition rates for the fiscal year end June 30, 2015 were established by the receiving district based on estimated costs. The charges are subject to adjustment when the final costs have been determined.

L. Inventories

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

M. Short-Term Interfund Receivables/Payables

Short-term interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year. The amounts are eliminated in the governmental and business-type activities, which are presented as Internal Balances. Balances with fiduciary funds are not considered Internal Balances; therefore those balances are reported on the Statement of Net Position.

N. 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 value at the date of donation. The District has established a threshold of \$2,000 for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. 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.

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

Buildings & Improvements	20 – 40 Years
Furniture & Equipment	7 – 20 Years
Vehicles	8 Years

O. 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 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 District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

In the Government-Wide financial statements, under governmental activities, compensated absences are reported as an expenditure and noncurrent liabilities.

Note 1. Summary of Significant Accounting Policies (continued)

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

P. 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 District is eligible to realize the revenue.

Q. 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.

R. Use of 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 and disclosures. Accordingly, actual results could differ from those estimates.

S. Fund Balance

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- 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. The School Board did not have any committed resources as of June 30, 2015.
- Assigned – This classification includes amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board of Education delegating this responsibility to the business administrator through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

S. Fund Balance (continued)

- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is the 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 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

T. 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 in 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 – Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- Unrestricted – Net position is reported as unrestricted when it does not meet the criteria of the other two components of net position.

U. Impact of Recently Issued Accounting Principles

Adopted Accounting Pronouncements

For the year ended June 30, 2015, the District implemented GASB Statement No. 68 *Accounting and Financial Reporting for Pensions* – (Amendment to GASB Statement No. 27) and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of the Statements requires the District to report as an asset and/or a liability its portion of the collective net pension's asset and liability of the New Jersey Public Employees' Retirement System (PERS). The implementation of the Statements also requires the District to report a deferred outflow and/or inflow for the effect of the net change in the District's proportion of the collective net pension asset and/or liability and difference during the measurement period between the District's contributions and its proportionate share of total contributions to the pension systems not included in pension expense.

Also included as a deferred outflow is the District contributions to the pension system subsequent to the measurement date.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

U. Impact of Recently Issued Accounting Principles (continued)

Recently Issued and Adopted Accounting Pronouncements

The District has adopted and implemented all current standards of the Governmental Accounting Standards Board (GASB) that are applicable as of June 30, 2015.

GASB has issued Statement No. 72, *Fair Value Measurement and Application*, effective for the year ending June 30, 2016

GASB has issued Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*, effective for the year ending June 30, 2018. 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.

GASB has issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, effective for the year ending June 30, 2016.

The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

V. Bond Premiums, Discounts and Issuance Costs

In the government-wide financial statements and in the proprietary fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when bonds are issued.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

W. Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position reports 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 reports 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 (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1. Summary of Significant Accounting Policies (continued)

X. 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 and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by the plan. 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.

Y. Subsequent Events

The District has evaluated subsequent events occurring after June 30, 2015 through the date of December 9, 2015, which is the date the financial statements were available to be issued.

Note 2. Cash Deposits and Investments

A. Cash 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 \$250,000.00 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 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, 2015, the District’s bank balance of \$14,821,990 was exposed to custodial credit risk as follows:

Insured under FDIC	\$	250,000
Collateralized by securities held by		
Pledging financial institution		12,491,276
Uninsured and uncollateralized		2,080,714
 Total	 \$	 14,821,990

B. Investments

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

1. Bonds and other obligations of the United State or obligations guaranteed by the United States.
2. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank, which have a maturity date not greater than twelve months from the date of purchase.
3. New Jersey Cash Management Fund, New Jersey Asset and Rebate Management Fund and MBIA CLASS.

**CITY OF ASBURY PARK SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (continued)
 FOR THE YEAR ENDED JUNE 30, 2015**

Note 2. Cash Deposits and Investments (continued)

B. Investments (continued)

Custodial credit risk - This is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District does not have custodial credit risk policies for investments.

Interest rate risk - This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk - Generally, credit risk is the risk that an issuer of a debt type investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure.

Concentrations - The District places no limit in the amount the District may invest in any one issuer

The District did not hold any investments at June 30, 2015.

Note 3. Reserve Accounts

A. Capital Reserve

A capital reserve account was established by the City of Asbury Park School District on June 30, 2002 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget. Funds placed in the capital reserve account are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a 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 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, 2014 to June 30, 2015 fiscal year is as follows:

Beginning Balance, July 1, 2014	\$	1,581,056
Transfer per June Resolution Dated June 23, 2015		750,000
Interest Earnings		3,509
		3,509
Ending Balance, June 30, 2015	\$	2,334,565

**CITY OF ASBURY PARK SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (continued)
 FOR THE YEAR ENDED JUNE 30, 2015**

Note 3. Reserve Accounts (continued)

A. Capital Reserve (continued)

The June 30, 2015 LRFP balance of local support costs of uncompleted capital projects at June 30, 2015 is \$4,565,707. The withdrawals from the capital reserve were for use in a DOE approved facilities project, consistent with the District's Long Rang Facilities Plan.

B. Maintenance Reserve Account

The City of Asbury Park School District established a Maintenance Reserve Account on June 28, 2011 for the accumulation of Funds for use as maintenance expenditures in subsequent fiscal years. The Maintenance Reserve Account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the maintenance reserve account are restricted to maintenance projects in the District's approved Maintenance Plan (M-1). A district may increase the balance in the maintenance reserve 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 activity of the maintenance reserve for the July 1, 2014 to June 30, 2015 fiscal year is as follows:

Beginning Balance, July 1, 2014	\$	502,352
Interest Earnings		1,115
Ending Balance, June 30, 2015	\$	503,467

C. Emergency Reserve

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

GASBS No. 54 requires the further categorization of the emergency reserve account balance on the *Governmental Funds Balance Sheet* (Exhibit B-1). The emergency reserve has significant externally imposed restrictions on its withdrawal and should be categorized as "Restricted" fund balance. The same categorization is applicable to the *General Fund Budgetary Comparison Schedule* (Exhibit C-1)

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 3. Reserve Accounts (continued)

C. Emergency Reserve (continued)

The activity of the maintenance reserve for the July 1, 2014 to June 30, 2015 fiscal year is as follows:

Beginning Balance, July 1, 2014	\$	643,010
Interest Earnings		1,427
Ending Balance, June 30, 2015	\$	644,437

D. Audit Recovery Reserve

The audit recovery reserve account is used to accumulate funds due to constraints placed on use by externally imposed creditors, grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Beginning Balance, July 1, 2014	\$	756,361
Withdrawal for Judgment Against District		(378,182)
Ending Balance, June 30, 2015	\$	378,179

Note 4. Accounts Receivable

Accounts receivable at June 30, 2015 consisted of accounts and intergovernmental grants. All state and federal receivables are considered collectible in full due to the stable condition of state programs and the current fiscal year guarantee of federal funds. Accounts receivable as of fiscal year end for the School District's individual major and fiduciary funds, in the aggregate, are as follows:

	General Fund	Special Revenue Fund	Capital Projects Fund	Proprietary Funds	Total
Intergovernmental	\$ 778,083	\$ 2,917,284	\$ 11,400	\$ 118,999	\$ 3,825,766
Other	347,754	79,142	-	61,153	488,049
Total	\$ 1,125,837	\$ 2,996,426	\$ 11,400	\$ 180,152	\$ 4,313,815

CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015

Note 5. Inventory

Inventory recorded at June 30, 2015 in business-type activities on the government-wide statement of net position, and on the food service enterprise fund statement of net position, consisted of the following:

Food	\$	15,265
Supplies		10,803
 Total		 26,068

Note 6. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2015 was as follows:

Governmental Activities	<u>2014</u>	<u>Additions</u>	<u>Adjustments</u>	<u>2015</u>
Capital Assets Not Being Depreciated:				
Land	\$ 748,549	\$ -	\$ -	\$ 748,549
Construction in Progress	39,987	351,330	-	391,317
 Total Capital Assets Not Being Depreciated	 788,536	 351,330	 -	 1,139,866
Capital Assets Being Depreciated:				
Site Improvements	1,349,062	250,000	-	1,599,062
Building & Building Improvements	36,029,595	232,855	-	36,262,450
Machinery & Equipment	7,058,483	96,413	-	7,154,896
 Total Capital Assets Being Depreciated	 44,437,140	 579,268	 -	 45,016,408
Capital Assets, Gross	45,225,676	930,598	-	46,156,274
Less: Accumulated Depreciation	(25,339,260)	(1,327,795)	-	(26,667,055)
 Capital Assets, Net	 \$ 19,886,416	 \$ (397,197)	 \$ -	 \$ 19,489,219
 Business-Type Activities	 <u>2014</u>	 <u>Increases</u>	 <u>Decreases</u>	 <u>2015</u>
Machinery and Equipment	\$ 3,155,138	\$ 49,672	\$ -	\$ 3,204,810
Less: Accumulated Depreciation	(2,914,566)	(51,726)	-	(2,966,292)
 Capital Assets, Net	 \$ 240,572	 \$ (2,054)	 \$ -	 \$ 238,518

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 7. Long-Term Obligations

During the fiscal year ended June 30, 2015 the following changes occurred in liabilities reported in the long-term debt:

GOVERNMENT-WIDE ACTIVITIES	<u>Balance</u> <u>6/30/14</u>	<u>Accrued</u>	<u>Retired</u>	<u>Balance</u> <u>6/30/15</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences Payable	\$ 949,344	\$ 72,353	\$ -	\$ 1,021,697	\$ -
Net Pension Liability	19,103,044	664,277	-	19,767,321	-
Early Retirement Incentive	2,155,937	-	249,258	1,906,679	268,816
Serial Bonds Payable	2,925,000	-	985,000	1,940,000	1,015,000
Bond Premium	100,370	-	50,185	50,185	-
Total	\$ 25,233,695	\$ 736,630	\$ 1,284,443	\$ 24,685,882	\$ 1,283,816

BUSINESS-TYPE ACTIVITIES	<u>Balance</u> <u>6/30/2014</u>	<u>Accrued</u>	<u>Retired</u>	<u>Balance</u> <u>6/30/2015</u>	<u>Due Within</u> <u>One Year</u>
Compensated Absences Payable	\$ 49,368	\$ -	\$ -	\$ 49,368	\$ -
	\$ 49,368	\$ -	\$ -	\$ 49,368	\$ -

For governmental activities, the bonds payable are liquidated from the District's debt service fund. Compensated absences are liquidated by the general fund.

A. Bonds Payable

The voters of the municipality, through referendums, authorize bonds in accordance with state law. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the Board are general obligation bonds.

2008 Refunding Bond

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

The District had Bonds outstanding as of June 30, 2015 as follows:

Issue Dates	Interest Rates	Final Date of Maturity	Balance June 30, 2015
01/16/08	4.00%-5.00%	02/1/17	\$1,940,000

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 7. Long-Term Obligations (continued)

A. Bonds Payable

Principal and interest due on Serial Bonds outstanding are as follows:

Year Ending June 30,	Principal	Interest	Total
2016	\$ 1,015,000	\$ 92,375	\$ 1,107,375
2017	925,000	41,625	966,625
Total	<u>\$ 1,940,000</u>	<u>\$ 134,000</u>	<u>\$ 2,074,000</u>

B. Bonds Authorized But Not Issued

As of June 30, 2015, the District had no authorized but not issued bonds.

C. Early Retirement Incentive

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

Year Ending June 30,	Principal	Interest	Total
2016	\$ 268,816	\$ 147,308	\$ 416,124
2017	288,374	127,750	416,124
2018	307,932	108,192	416,124
2019	327,490	88,634	416,124
2020	347,047	69,077	416,124
2021	367,020	49,102	416,122
Total	<u>\$ 1,906,679</u>	<u>\$ 590,063</u>	<u>\$ 2,496,742</u>

Note 8. Interfund Receivables, Payables and Transfers

Individual fund receivables/payables balances at June 30, 2015 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 15,475	\$ 1,001
Trust & Agency Fund	<u>1,001</u>	<u>15,475</u>
Total	<u>\$ 16,476</u>	<u>\$ 16,476</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 8. Interfund Receivables, Payables and Transfers (continued)

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.

The summary of interfund transfers follows:

Fund	Transfers In	Transfers Out
General Fund	\$ 391,891	\$ -
Capital Projects Fund	-	384,528
Fiduciary Funds	-	7,363
	\$ 391,891	\$ 391,891

The purpose of interfunds transfers were for the liquidation of prior year interfund receivables and payables and for payments made on behalf of other funds.

Note 9. Pension Obligations

A. Public Employees' Retirement System (PERS)

Plan Description - The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PERS, please refer to Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrprts.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 1/5 5th 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.

**CITY OF ASBURY PARK SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS (continued)
 FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Basis of Presentation - The schedules of employer allocations and the schedules of pension amounts by employer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PERS or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PERS or the participating employers. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PERS 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.

Contributions - The contribution policy for PERS is set by *N.J.S.A. 15A* and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. For fiscal year 2014 and 2013, the State's pension contribution was less than the actuarial determined amount. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

Three Year Trend Information for PERS

Year Funding	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2015	\$ 870,380	100%	\$ 19,767,321
6/30/2014	753,127	100%	19,103,044
6/30/2013	865,131	100%	-

Components of Net Pension Liability - At June 30, 2015, the District reported a liability of \$19,767,321 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2014. 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 June 30, 2013, to the measurement date of June 30, 2014. The District's proportion of the net pension liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2014. The District's proportion measured as of June 30, 2014, was .10558%, which was an increase of .0056% from its proportion measured as of June 30, 2013.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Collective Balances at June 30, 2015 and June 30, 2014

	<u>6/30/2015</u>	<u>6/30/2014</u>
	July 1, 2014	July 1, 2013
Actuarial valuation date		
Deferred Outflows of Resources	\$ 2,548,935	\$ 870,380
Deferred Inflows of Resources	1,178,025	-
Net Pension Liability	19,767,321	19,103,044
District's portion of the Plan's total net pension Liability	0.10558%	0.09995%

Pension Expense and Deferred Outflows/Inflows of Resources - For the year ended June 30, 2015, the District recognized pension expense of \$1,182,809. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	621,591	-
Net difference between projected and actual earnings on pension plan investments	-	1,178,025
Changes in proportion and differences between District contributions and proportionate share of contributions	908,282	-
District contributions subsequent to the measurement date	<u>1,019,062</u>	-
Total	<u>\$ 2,548,935</u>	<u>\$ 1,178,025</u>

\$1,019,062 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2015, the plan measurement date is June 30, 2014) will be recognized as a reduction of the net pension liability in the year ended June 30, 2015. 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 (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

Year Ended June 30:

2016	\$	42,571
2017		42,571
2018		42,571
2019		42,571
2020		42,571
Thereafter		138,993

Actuarial Assumptions - The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>PERS</u>
Measurement date	June 30, 2014
Actuarial valuation date	July 1, 2013
Interest rate	7.90%
Salary scale	2012-2012 - 2.15-4.40%
	Based on Age
	Thereafter - 3.15-5.40%
	Based on Age
Inflation rate	3.01%

Mortality rates were based on the RP-2000 Combined Healthy Male or Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from base year of 2012 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments 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. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

A. Public Employees' Retirement System (PERS) (continued)

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

Discount Rate - The discount rate used to measure the total pension liability was 5.39% as of June 30, 2014. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% as of June 30, 2014, 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 employee contributions will be made at the current member contribution rates and that contributions from employers will be made on the average of the last five years of contributions made in relation to the last five years of recommended 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 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate as disclosed above, as well as what the 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 (4.39%) or 1-percentage-point higher (6.39%) than the current rate:

	<u>4.39%</u> <u>1% Decrease</u>	5.39% <u>Current</u> <u>Discount Rate</u>	<u>6.39%</u> <u>1% Increase</u>
District's porportionate share of the net pension liability	\$ 24,867,963	\$ 19,767,321	\$ 15,484,080

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

B. Teachers' Pension and Annuity Fund (TPAF)

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

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 tier.

Basis of Presentation - The schedules of employer and nonemployer allocations and the schedules of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of TPAF and the State as an employer/nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of TPAF or the State. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of TPAF 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.

Contributions - The contribution policy for TPAF is set by *N.J.S.A 18A:66* 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 2014 and 2013, the State's pension contribution was less than the actuarial determined amount.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

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

Special Funding Situation - 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, these local participating employers are 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 local participating employers do 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. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

**Three-Year Trend Information for TPAF Pension & Post-Retirement
Medical Contributions (Paid on behalf of the District)**

Year Funding	Annual Pension/Medical Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2015	\$ 3,266,405	100%	\$ -
6/30/2014	2,665,711	100%	-
6/30/2013	3,498,526	100%	-

Teachers Pensions and Annuity Fund (TPAF) - 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.

<u>TPAF</u>	
Measurement date	June 30, 2014
Actuarial valuation date	July 1, 2013
Interest rate	7.90%
Salary scale	Varies Based on Experience
Inflation rate	2.50%

Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

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

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

Long-Term Expected Rate of Return - In accordance with State statute, the long-term expected rate of return on plan investments 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. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Funds/Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 4.68% as of June 30, 2014. The single blended discount rate was based on long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% as of June 30, 2014, 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 employee contributions will be made at the current member contribution rates and that contributions from employers will be made on the average of the last five years. 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 2027.

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 9. Pension Obligations (continued)

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

Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS & TPAF financial report.

The District contributes to the New Jersey Defined Contribution Retirement Program (DCRP) which is a defined contribution retirement benefit plan, along with life insurance and disability coverage, for its employees who are ineligible for PERS or TPAF.

C. Defined Contribution Retirement Program (DCRP)

When enrolled in the DCRP, members contribute 5.5 percent 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 percent employer contribution.

Note 10. Post-Retirement Benefits

P.L. 1987, c. 384 and P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those state employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2015, there were 103,432 retirees receiving post-retirement medical benefits, and the state contributed \$1.04 billion on their behalf. The cost of these benefits is funded through contributions by the State. Funding of post-retirement medical benefits changed from a pre-funding basis to a pay-as-you-go basis beginning in Fiscal Year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides employer paid health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in Fiscal Year 2014.

Note 11. Risk Management

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

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

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 11. Risk Management (continued)

New Jersey Unemployment Compensation Insurance – The District has elected to fund their New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan the 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 District is billed quarterly for amounts due to the State. The following is a summary of the District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District’s expendable trust fund for the current and previous two years:

Fiscal Year	District Contributions	Interest Earned	Employee Contributions	Amount Reimbursed	Ending Balance
2014-2015	\$ 135,000	\$ -	\$ 87,545	\$ 159,346	\$ 86,345
2013-2014	91,349	-	85,656	153,859	23,146
2012-2013	932	-	90,430	91,362	-

Note 12. Commitments & Contingencies

State and Federal Grantor Agencies - The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2015 may be impaired.

In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying combined financial statements for such contingencies.

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

Operating Lease Commitments – The District has commitments with an entity to lease certain office space for the District’s administrative offices. Future minimum rental commitments for this operating lease as of June 30, 2015 are as follows:

Year Ending June 30,	Lease Payments
2016	\$ 205,680
2017	209,798
2018	213,998
2019	218,274
2020	184,920
Total	<u>\$ 1,032,670</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 13. Economic Dependency

The District participates in federal and state assisted grant programs. The programs are subject to program compliance audits by grantors or their representatives. The School District is potentially liable for expenditures which may be disallowed pursuant to terms of these grant programs. Management is not aware of any material items of noncompliance which would result in the disallowance of program expenditures.

Note 14. Deficit Unrestricted Net Position

As reflected on Exhibit A-1, Statement of Net Position, a deficit in unrestricted net position of \$(25,705,315) existed as of June 30, 2015 for governmental activities. The primary cause of this deficit is the District not recognizing the receivable for the last two state aid payments and the recording of the long-term liability for compensated absences and net pension. In accordance with full accrual accounting, which is the basis of accounting for Exhibit A-1, Statement of Net position, such liabilities are required to be recorded in the period in which they are incurred. However, in accordance with the rules and regulations that govern the District in the formulation of their annual budget (see Note 1), compensated absences and pension liabilities that relate to future services, or that are contingent on a specific event outside the control of the District and its employees, are funded in the period in which such services are rendered or in which such events take place. Therefore, this deficit in unrestricted net position for governmental activities does not indicate that the District is facing financial difficulties.

Note 15. Fund Balance

General Fund – Of the \$6,885,537 General Fund fund balance at June 30, 2015, \$2,098,324 has been restricted for the excess surplus; \$4,105,477 has been restricted for excess surplus designated for subsequent year's expenditures; \$2,334,565 has been restricted for the capital reserve; \$503,467 has been restricted for the maintenance reserve; \$644,437 has been restricted for the emergency reserve; \$378,179 has been restricted for the audit recoveries reserve; and (\$3,178,912) is unassigned.

Special Revenue Fund - The total Special Revenue Fund fund balance at June 30, 2015 of (\$107,208) is restricted for Special Revenue Fund use only.

Debt Service Fund – The total Debt Service Fund fund balance at June 30, 2015 of \$3 is restricted for Debt Service Fund use only.

Note 16. Deficit Fund Balance

The District has a deficit fund balance of \$107,208 in the Special Revenue Fund as of June 30, 2015 as reported in the fund statements (modified accrual basis). *N.J.S.A. 18A:22-44.2* provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment, the Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015

Note 17. Deferred Compensation

The District offers its employees a choice of the following deferred compensation plans created in accordance with Internal Revenue Code Section 403(b). 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	Valic
Lincoln National Life Insurance Company	Equitable Life Insurance
First Investors	Prudential Insurance Company

Note 18. Compensated Absences

The 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.

District employees are granted vacation and sick leave in varying amounts under the District's personnel policies. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for specified dollar amount per sick day accumulated and begin vesting with the employee after one year of service.

The liability for vested compensated absences of the governmental fund types is recorded in the statement of net position under governmental activities. The current portion of the compensated absence balance is not considered material to the applicable funds total liabilities, and is therefore not shown separately from the long-term liability balance of compensated absences. The amount at June 30, 2015 is \$1,021,697.

The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. The amount at June 30, 2015 for compensated absences in the proprietary fund types was \$49,368.

Note 19. Calculation of Excess Surplus

The designation for Restricted Fund Balance – Excess Surplus is a required calculation pursuant to *N.J.S.A.18A:7F-7*, as amended. 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, 2015 is \$2,098,324.

Note 20. Unearned Revenue

Unearned revenue at June 30, 2015 consisted of intergovernmental grants and other funds received but not yet earned. Unearned revenues as of fiscal year end for the School District's individual major and fiduciary funds, in the aggregate, are as follows:

**CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Note 20. Unearned Revenue (continued)

<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Proprietary Fund</u>	<u>Total</u>
\$ 1,617,685	\$ 2,538,069	\$ 2,186	\$ 4,157,940

Note 21. Prior Period Adjustment/ Restatement of Net Position

Net position as of July 1, 2014, has been restated as follows for the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date.

	<u>Governmental Activities</u>
Net Position as previously reported at June 30, 2014	\$ 22,783,988
Prior period adjustment -	
Implementation of GASB 68:	
Net Pension Liability (measurement date as of June 30,	(19,103,044)
Pension Payable at June 30, 2014	870,380
Deferred Outflows - district contributions made during	
fiscal year 2014	(870,380)
Total prior period adjustment	(19,103,044)
Net Position as restated, July 1, 2014	\$ 3,680,944

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

This page intentionally left blank

C. Budgetary Comparison Schedules

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 6,505,623	\$ -	\$ 6,505,623	\$ 6,505,623	\$ -
Tuition from Other LEA's	69,735	-	69,735	367,180	297,445
Interest on Investments	-	-	-	22,359	22,359
Miscellaneous	-	-	-	76,326	76,326
Total Local Sources	6,575,358	-	6,575,358	6,971,488	396,130
State Sources:					
Extraordinary Aid	-	-	-	630,144	630,144
Categorical Special Education Aid	1,392,679	-	1,392,679	1,392,679	-
Equalization Aid	28,163,553	-	28,163,553	28,163,553	-
Categorical Security Aid	1,000,414	-	1,000,414	1,000,414	-
Adjustment Aid	24,422,872	-	24,422,872	24,422,872	-
PARCC Readiness Aid	23,420	-	23,420	23,420	-
Per Pupil Growth Aid	23,420	-	23,420	23,420	-
Categorical Transportation Aid	380,652	-	380,652	380,652	-
Nonbudgeted:					
On-Behalf TPAF Pension Contributions	-	-	-	1,262,379	1,262,379
On-Behalf TPAF Post-Retirement Medical	-	-	-	2,004,026	2,004,026
Reimbursed TPAF Social Security Contributions	-	-	-	1,764,202	1,764,202
Total State Sources	55,407,010	-	55,407,010	61,067,761	5,660,751
Federal Sources:					
Medicaid Reimbursement	87,824	-	87,824	543,050	455,226
Total Federal Sources	87,824	-	87,824	543,050	455,226
Total Revenues	62,070,192	-	62,070,192	68,582,299	6,512,107
Expenditures:					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	619,469	33,087	652,556	651,102	1,454
Grades 1 - 5	4,538,383	274,720	4,813,103	4,782,749	30,354
Grades 6 - 8	2,624,202	(30,172)	2,594,030	2,568,207	25,823
Grades 9 - 12	2,676,940	(59,638)	2,617,302	2,543,550	73,752
Regular Programs - Home Instruction:					
Salaries of Teachers	70,000	-	70,000	68,907	1,093
Other Purchased Services	30,000	(20,000)	10,000	8,113	1,887
Instruction:					
Other Salaries for Instruction	531,161	(116,049)	415,112	391,189	23,923
Other Purchased Services	430,980	19,811	450,791	377,365	73,426
General Supplies					
Textbooks	1,145,574	647,740	1,793,314	1,704,477	88,837
Other Objects	314,500	(217,129)	97,371	96,146	1,225
	66,010	(801)	65,209	59,764	5,445
Total Regular Programs-Instruction	13,057,219	576,569	13,633,788	13,306,545	327,243
Cognitive - Mild:					
Salaries of Teachers	891,363	(2,319)	889,044	875,737	13,307
Other Salaries for Instruction	230,508	(9,306)	221,202	207,488	13,714
Other Purchased Services	14,000	(5,000)	9,000	771	8,229
Total Cognitive - Mild	1,135,871	(16,625)	1,119,246	1,083,996	35,250

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Learning and/or Language Disabilities:					
Salaries of Teachers	1,142,137	(44,927)	1,097,210	1,080,737	16,473
Other Salaries for Instruction	276,437	56,320	332,757	314,239	18,518
General Supplies	54,600	(8,779)	45,821	16,911	28,910
Total Learning and/or Language Disabilities	1,473,174	2,614	1,475,788	1,411,887	63,901
Behavioral Disabilities:					
Salaries of Teachers	305,117	167,639	472,756	424,504	48,252
Other Salaries for Instruction	245,680	41,458	287,138	256,204	30,934
General Supplies	24,000	(3,439)	20,561	6,061	14,500
Total Behavioral Disabilities	574,797	205,658	780,455	686,769	93,686
Multiple Disabilities:					
General Supplies	6,000	(4,100)	1,900	-	1,900
Total Multiple Disabilities	6,000	(4,100)	1,900	-	1,900
Resource Room:					
Salaries of Teachers	1,967,197	119,656	2,086,853	2,037,246	49,607
Other Salaries for Instruction	37,819	-	37,819	37,203	616
Total Resource Room	2,005,016	119,656	2,124,672	2,074,449	50,223
Total Special Education	5,194,858	307,203	5,502,061	5,257,101	244,960
Basic Skills/Remedial:					
Salaries of Teachers	566,321	(64,679)	501,642	497,690	3,952
Supplies	19,000	(10,000)	9,000	7,267	1,733
Total Basic Skills/Remedial	585,321	(74,679)	510,642	504,957	5,685
Bilingual Education:					
Salaries of Teachers	680,281	69,665	749,946	718,028	31,918
Other Salaries for Instruction	210,359	28,877	239,236	236,155	3,081
General Supplies	16,156	(10,165)	5,991	90	5,901
Textbooks	6,500	-	6,500	614	5,886
Total Bilingual Education	913,296	88,377	1,001,673	954,887	46,786
School Sponsored Cocurricular Activities:					
Salaries	91,828	11,284	103,112	86,671	16,441
Purchased Services	56,500	(33,000)	23,500	9,131	14,369
Supplies and Materials	70,150	(40,000)	30,150	18,175	11,975
Other Objects	60,785	-	60,785	59,082	1,703
Total School Sponsored Cocurricular Activities	279,263	(61,716)	217,547	173,059	44,488
School Sponsored Athletics - Instruction:					
Salaries	498,491	57,587	556,078	540,371	15,707
Other Salaries for Instruction	60,025	-	60,025	58,869	1,156
Purchased Services	182,419	(26,685)	155,734	79,306	76,428
Supplies and Materials	101,365	-	101,365	67,922	33,443
Other Objects	3,000	-	3,000	1,400	1,600
Total School Sponsored Athletics - Instruction	845,300	30,902	876,202	747,868	128,334

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Before/After School Activities:					
Salaries	140,555	65,625	206,180	159,753	46,427
Total Before/After School Activities	140,555	65,625	206,180	159,753	46,427
Summer Schools:					
Salaries of Teachers	357,911	(104,072)	253,839	253,739	100
Other Salaries for Instruction	-	900	900	900	-
Salaries of Reading Specialists	-	-	-	-	-
Supplies & Materials	15,335	(5,464)	9,871	3,235	6,636
Support Service Salaries	-	75,745	75,745	75,745	-
Total Summer Schools	405,246	(40,321)	364,925	340,579	24,346
Alternative Education Program:					
Salaries of Teachers	550,000	(280,548)	269,452	266,933	2,519
Other Salaries for Instruction	-	71,907	71,907	49,392	22,515
Other Purchased Services	106,000	(59,401)	46,599	-	46,599
Supplies	169,031	(105,958)	63,073	6,298	56,775
Other Objects	138,500	(98,730)	39,770	1,882	37,888
Support Salaries	325,089	(318,412)	6,677	6,677	-
Supplies	56,000	(29,400)	26,600	-	26,600
Total Alternative Education Program	1,344,620	(820,542)	524,078	331,182	192,896
Other At-Risk Programs:					
Salaries of Teacher Tutors	362,952	(159,818)	203,134	182,569	20,565
Salaries of Reading Specialists	430,948	(49,287)	381,661	357,256	24,405
Total Other At-Risk Programs	793,900	(209,105)	584,795	539,825	44,970
Community Services Programs/Operations:					
Supplies and Materials	12,000	(2,000)	10,000	8,187	1,813
Total Community Services Programs/ Operations	12,000	(2,000)	10,000	8,187	1,813
Total - Instruction	23,571,578	(139,687)	23,431,891	22,323,943	1,107,948
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's - Regular	13,249	39,114	52,363	50,527	1,836
Tuition to Other LEA's - Special	602,081	214,000	816,081	816,040	41
Tuition to County Vocational School District - Regular	175,378	(137,700)	37,678	37,608	70
Tuition to County Vocational School District - Special	256,283	(157,953)	98,330	98,330	-
Tuition to CSSD & Regional Day School	-	234,003	234,003	234,003	-
Tuition to Private Schools for the Handicapped Within State	3,096,101	416,806	3,512,907	3,512,785	122
Tuition to Private Schools for the Handicapped Outside State	64,605	4,000	68,605	66,795	1,810
Tuition - State Facilities	396,922	-	396,922	379,223	17,699
Tuition - Other	-	-	-	-	-
Total Undistributed Expenditures - Instruction	4,604,619	612,270	5,216,889	5,195,311	21,578

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Attendance & Social Work Services:					
Salaries	283,784	(24,671)	259,113	256,929	2,184
Salaries of Drop Out Prevention Officers	136,223	130	136,353	107,481	28,872
Other Purchased Services	32,000	(6,000)	26,000	25,508	492
Supplies and Materials	26,500	(16,770)	9,730	9,611	119
Other Objects	500	(355)	145	-	145
Total Attendance & Social Work Services	479,007	(47,666)	431,341	399,529	31,812
Health Services:					
Salaries	344,445	80,137	424,582	415,913	8,669
Purchased Professional & Technical Services	74,000	21,120	95,120	94,606	514
Other Purchased Services	7,140	8,300	15,440	14,839	601
Supplies and Materials	15,714	42,587	58,301	56,770	1,531
Total Health Services	441,299	152,144	593,443	582,128	11,315
Other Support Services - Students - Related Services:					
Salaries	401,963	(2,244)	399,719	399,430	289
Purchased Professional/ Educational Services	335,580	216,244	551,824	551,395	429
Supplies and Materials	3,500	-	3,500	2,527	973
Total Other Support Services - Students - Related - Services	741,043	214,000	955,043	953,352	1,691
Other Support Services - Students - Extraordinary Services:					
Salaries	283,071	30,301	313,372	313,372	-
Total Other Support Services - Students - Extraordinary Services	283,071	30,301	313,372	313,372	-
Other Support Services - Students - Regular:					
Salaries of Other Professional Staff	823,856	129,259	953,115	930,250	22,865
Salaries of Secretarial & Clerical Assistants	418,621	939	419,560	406,329	13,231
Other Salaries	204,265	(29,240)	175,025	174,513	512
Other Purchased Services	85,800	(21,440)	64,360	63,565	795
Supplies and Materials	17,500	(593)	16,907	16,822	85
Other Objects	350	-	350	263	87
Total Other Support Services - Students - Regular	1,550,392	78,925	1,629,317	1,591,742	37,575
Other Support Services - Students - Special Services:					
Salaries of Other Professional Staff	1,286,553	40,716	1,327,269	1,327,268	1
Salaries of Secretarial & Clerical Assistants	287,801	(1,600)	286,201	286,080	121
Purchased Professional/ Educational Services	158,075	(36,777)	121,298	121,294	4
Miscellaneous Purchased Services	2,000	-	2,000	1,808	192
Supplies and Materials	22,600	6,000	28,600	28,039	561
Other Objects	300	-	300	260	40

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Total Other Support Services - Students - Special - Services	1,757,329	8,339	1,765,668	1,764,749	919
Improvement of Instruction Services/Other Support Services - Instruction Staff:					
Salaries of Supervisors of Instruction	687,961	(33,455)	654,506	654,506	-
Salaries of Other Professional Staff	1,010,586	(18,936)	991,650	977,157	14,493
Salaries of Secretarial & Clerical Assistants	60,025	(800)	59,225	58,869	356
Other Salaries	36,750	(14,946)	21,804	21,238	566
Salaries of Master Teachers	250,048	(4,000)	246,048	246,020	28
Purchased Professional/ Educational Services	-	144,765	144,765	144,000	765
Coach/Facilitators Salaries	630,576	(289,137)	341,439	322,681	18,758
Other Purchased Services	-	350	350	-	350
Supplies and Materials	90,000	(42,615)	47,385	47,385	-
Other Objects	-	-	-	-	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff	2,765,946	(258,774)	2,507,172	2,471,856	35,316
Educational Media Services/School Library:					
Salaries	733,645	17,682	751,327	733,219	18,108
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Technology Coordinators	222,347	(31,805)	190,542	162,959	27,583
Purchased Professional & Technical Services	119,244	(35,500)	83,744	83,253	491
Other Purchased Services	20,000	(14,500)	5,500	4,930	570
Supplies and Materials	85,500	152,500	238,000	226,858	11,142
Other Objects	43,100	-	43,100	24,889	18,211
Total Educational Media Services/ School Library	1,223,836	88,377	1,312,213	1,236,108	76,105
Support Services General Administration:					
Salaries	160,680	9,270	169,950	169,950	-
Salaries of Secretarial & Clerical Assistants	73,267	1,622	74,889	73,971	918
Salaries of State Fiscal Monitor	144,000	(2,911)	141,089	141,089	-
Legal Services	125,000	149,000	274,000	264,458	9,542
Audit Fees	108,000	(20,000)	88,000	84,328	3,672
Architectural/Engineering Services	50,000	5,000	55,000	50,169	4,831
Other Purchased Professional Services	-	-	-	-	-
Telephone/Communications	204,000	345,579	549,579	517,925	31,654
Travel	3,600	1,300	4,900	3,608	1,292
BOE Other Purchased Services	4,500	1,000	5,500	4,723	777
Other Purchased Services	140,000	(15,385)	124,615	112,391	12,224
General Supplies	4,000	2,455	6,455	6,027	428
BOE In-House Training/Meeting Supplies	10,000	(6,136)	3,864	3,863	1
Judgments Against School District	650,000	125,810	775,810	775,801	9
Miscellaneous Expenditures	16,500	894	17,394	16,144	1,250
BOE Membership Dues & Fees	28,000	(894)	27,106	26,663	443
Total Support Services General Administration	1,721,547	596,604	2,318,151	2,251,110	67,041

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Support Services School Administration:					
Salaries of Principals & Assistant Principals	653,513	(9,518)	643,995	641,774	2,221
Salaries of Other Professional Staff	437,004	(39,278)	397,726	377,141	20,585
Salaries of Secretarial & Clerical Assistants	15,000	3,316	18,316	18,175	141
Supplies and Materials	103,100	290	103,390	70,406	32,984
Other Objects	40,110	(7,881)	32,229	30,582	1,647
Total Support Services School Administration	1,248,727	(53,071)	1,195,656	1,138,078	57,578
Central Services:					
Salaries	540,537	129,724	670,261	670,261	-
Purchased Professional Services	8,460	1,500	9,960	9,430	530
Other Purchased Services	29,500	(1,726)	27,774	23,153	4,621
Supplies and Materials	16,700	(2,617)	14,083	12,724	1,359
Expenditures	9,800	(3,672)	6,128	4,561	1,567
Total Central Services	658,806	131,642	790,448	782,371	8,077
Administrative Information Technology:					
Purchased Technical Services	75,000	(451)	74,549	74,548	1
Supplies & Materials	47,300	169,000	216,300	215,856	444
Total Administrative Information Technology	122,300	168,549	290,849	290,404	445
Allowable Maintenance for School Facilities:					
Salaries	537,757	471	538,228	525,058	13,170
Cleaning, Repair & Maintenance Services	537,500	403,137	940,637	925,903	14,734
General Supplies	130,500	21,984	152,484	145,972	6,512
Total Allowable Maintenance for School Facilities	1,205,757	425,592	1,631,349	1,596,933	34,416
Other Operation & Maintenance of Plant:					
Salaries	1,657,189	73,272	1,730,461	1,723,055	7,406
Purchased Professional & Technical Services	7,000	30	7,030	4,760	2,270
Cleaning, Repair & Maintenance Services	55,000	14,800	69,800	66,548	3,252
Rental of Land & Buildings - Other Than Lease Purchase Agreements	245,720	(17,367)	228,353	228,352	1
Other Purchased Property Services	133,000	(10,648)	122,352	122,352	-
Insurance	350,300	(24,773)	325,527	325,527	-
Miscellaneous Purchased Services	193,000	(1)	192,999	192,918	81
General Supplies	93,000	700	93,700	92,977	723
Energy (Natural Gas)	250,000	(7,445)	242,555	242,555	-
Energy (Electricity)	525,000	(70,000)	455,000	455,000	-
Other Objects	500	-	500	400	100
Total Other Operation. & Maintenance of Plant	3,509,709	(41,432)	3,468,277	3,454,444	13,833
Care & Upkeep of Grounds:					
Cleaning, Repair & Maintenance	50,000	-	50,000	49,395	605
General Supplies	5,000	-	5,000	3,325	1,675
Total Care & Upkeep of Grounds	55,000	-	55,000	52,720	2,280

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Security:					
Salaries	1,129,638	(10,608)	1,119,030	1,058,422	60,608
Purchased Professional Services	390,000	(102,681)	287,319	283,630	3,689
General Supplies	25,000	9,473	34,473	33,759	714
Total Security	1,544,638	(103,816)	1,440,822	1,375,811	65,011
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home & School) - Special Education	37,500	4,053	41,553	41,553	-
Contracted Services (Other Than Between Home & School) - Vendors	128,750	10,576	139,326	130,099	9,227
Contracted Services - Jointures	25,000	(21,252)	3,748	3,748	-
Contracted Services (Regular Students) - ESCS	300,000	(37,182)	262,818	262,818	-
Contracted Services (Special Education Students) - ESCS	1,800,000	132,512	1,932,512	1,932,070	442
Supplies and Materials	-	-	-	-	-
Total Student Transportation Services	2,291,250	88,707	2,379,957	2,370,288	9,669
Unallocated Benefits Employee Benefits:					
Social Security	935,000	144,393	1,079,393	1,025,539	53,854
TPAF Contributions - ERIP	416,124	(7,085)	409,039	409,039	-
Other Retirement Contributions-Regular	1,034,749	(142,840)	891,909	891,909	-
Unemployment Compensation	300,000	(165,000)	135,000	135,000	-
Workmen's Compensation	814,200	14,700	828,900	828,900	-
Health Benefits	7,167,828	(396,913)	6,770,915	6,623,774	147,141
Tuition Reimbursements	50,000	20,000	70,000	69,122	878
Other Employee Benefits	240,000	(95,233)	144,767	144,767	-
Total Unallocated Benefits - Employee Benefits	10,957,901	(627,978)	10,329,923	10,128,050	201,873
Nonbudgeted:					
On-Behalf TPAF Pension Contributions	-	-	-	1,262,379	(1,262,379)
On-Behalf TPAF Post-Retirement Medical Reimbursed TPAF Social Security Contributions	-	-	-	2,004,026	(2,004,026)
	-	-	-	1,764,202	(1,764,202)
Total Undistributed Expenditures	37,162,177	1,462,713	38,624,890	42,978,963	(4,354,073)
Total Expenditures - Current Expense	60,733,755	1,323,026	62,056,781	65,302,906	(3,246,125)
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Administrative Information Technology	169,000	(72,589)	96,411	62,222	34,189
Central Services	-	137,000	137,000	134,445	2,555
Total Equipment	169,000	64,411	233,411	196,667	36,744
Facilities Acquisition & Construction Services:					
Construction Services	644,572	9,083	653,655	366,903	286,752
Buildings Purchase	-	504,603	504,603	425,000	79,603

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Total Facilities Acquisition & Construction Services	644,572	513,686	1,158,258	791,903	366,355
Total Capital Outlay	813,572	578,097	1,391,669	988,570	403,099
Transfer of Funds to Charter Schools	5,216,223	95,465	5,311,688	5,311,688	-
Total Expenditures	66,763,550	1,996,588	68,760,138	71,603,164	(2,843,026)
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	(4,693,358)	(1,996,588)	(6,689,946)	(3,020,865)	3,669,081
Other Financing Sources/(Uses):					
Cancellation of Prior Year Payables	-	-	-	637,656	637,656
Food Service Fund:					
Transfer to Cover Deficit	(125,000)	79,666	(45,334)	-	45,334
Agency Fund:					
Transfer to Cover Deficit	(20,000)	(6,000)	(26,000)	(26,000)	-
Operating Transfer In - Contribution to Whole School Reform:					
General Fund	33,950,268	(1,539,167)	32,411,101	30,861,769	(1,549,332)
Special Revenue Fund	-	1,008,303	1,008,303	1,008,303	-
Operating Transfer Out - Contribution to Whole School Reform:					
General Fund	(32,950,268)	709,401	(32,240,867)	(30,861,769)	1,379,098
Special Revenue Fund	(573,648)	-	(573,648)	(573,648)	-
Total Other Financing Sources/(Uses)	281,352	252,203	533,555	1,046,311	512,756
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures	(4,412,006)	(1,744,385)	(6,156,391)	(1,974,554)	4,181,837
Fund Balances, July 1	14,315,428	-	14,315,428	14,315,428	-
Fund Balances, June 30	<u>\$ 9,903,422</u>	<u>\$ (1,744,385)</u>	<u>\$ 8,159,037</u>	<u>\$ 12,340,874</u>	<u>\$ 4,181,837</u>

RECAPITULATION OF BUDGET TRANSFERS

Prior Year Reserve for Encumbrances	\$ 1,366,203
Withdrawal from Audit Recoveries Reserve	<u>378,182</u>
Total Budget Transfers	<u><u>\$ 1,744,385</u></u>

RECAPITULATION OF FUND BALANCE

Restricted Fund Balance:	
Excess Surplus - Designated for Subsequent Year's Expenditures	\$ 4,105,477
Excess Surplus	2,098,324
Committed Fund Balance:	
Capital Reserve	2,334,565
Maintenance Reserve	503,467
Emergency Reserve	644,437
Audit Recoveries Reserve	378,179
Assigned Fund Balance:	
Year-End Encumbrances	323,523
Unassigned Fund Balance	<u>1,952,902</u>
Subtotal	12,340,874
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payment Not Recognized on GAAP Basis	<u>(5,455,337)</u>
Fund Balance per Governmental Funds (GAAP)	<u><u>\$ 6,885,537</u></u>

CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	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 Tax Levy	6,505,623	-	6,505,623	\$ -	-	-	6,505,623	\$ -	6,505,623	69,735	6,505,623	\$ -	6,505,623	-	6,505,623	Tuition from Other LEA's	69,735	-	69,735	-	-	-	69,735	-	69,735	-	69,735	-	367,180	-	367,180	Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	22,359	-	22,359	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	76,326	-	76,326	Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246
Local Tax Levy	6,505,623	-	6,505,623	\$ -	-	-	6,505,623	\$ -	6,505,623	69,735	6,505,623	\$ -	6,505,623	-	6,505,623	Tuition from Other LEA's	69,735	-	69,735	-	-	-	69,735	-	69,735	-	69,735	-	367,180	-	367,180	Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	22,359	-	22,359	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	76,326	-	76,326	Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																
Tuition from Other LEA's	69,735	-	69,735	-	-	-	69,735	-	69,735	-	69,735	-	367,180	-	367,180	Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	22,359	-	22,359	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	76,326	-	76,326	Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																
Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	-	22,359	-	22,359	Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	76,326	-	76,326	Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	76,326	-	76,326	Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																
Total Local Sources	6,575,358	-	6,575,358	-	-	-	6,575,358	-	6,575,358	69,735	6,575,358	-	6,971,488	-	6,971,488	State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																
State Sources:																Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																
Extraordinary Aid	-	-	-	-	-	-	-	-	-	-	-	-	630,144	-	630,144	Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																
Categorical Special Education Aid	1,392,679	-	1,392,679	-	-	-	1,392,679	-	1,392,679	28,163,553	1,392,679	-	1,392,679	-	1,392,679	Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																
Equalization Aid	28,163,553	-	28,163,553	-	-	-	28,163,553	-	28,163,553	1,000,414	28,163,553	-	28,163,553	-	28,163,553	Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																
Categorical Security Aid	1,000,414	-	1,000,414	-	-	-	1,000,414	-	1,000,414	24,422,872	1,000,414	-	1,000,414	-	1,000,414	Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																
Adjustment Aid	24,422,872	-	24,422,872	-	-	-	24,422,872	-	24,422,872	23,420	24,422,872	-	24,422,872	-	24,422,872	PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																
PARCC Readiness Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	380,652	23,420	-	23,420	-	23,420	Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																
Per Pupil Growth Aid	23,420	-	23,420	-	-	-	23,420	-	23,420	-	23,420	-	23,420	-	23,420	Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																
Categorical Transportation Aid	380,652	-	380,652	-	-	-	380,652	-	380,652	-	380,652	-	380,652	-	380,652	Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																
Other State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																
Nonbudgeted:																On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																
On-Behalf TPAF Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																
On-Behalf TPAF Post-Retirement Medical	-	-	-	-	-	-	-	-	-	-	-	-	2,004,026	-	2,004,026	Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																
Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	-	-	-	1,764,202	-	1,764,202	Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																
Total State Sources	55,407,010	-	55,407,010	-	-	-	55,407,010	-	55,407,010	87,824	55,407,010	-	61,067,761	-	61,067,761	Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																
Federal Sources:																Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																
Medicaid Reimbursement	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																
Total Federal Sources	87,824	-	87,824	-	-	-	87,824	-	87,824	-	87,824	-	543,050	-	543,050	Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																
Total Revenues	62,070,192	-	62,070,192	-	-	-	62,070,192	-	62,070,192	69,735	62,070,192	-	68,582,299	-	68,582,299	Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																
Expenditures:																Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																
Current Expense:																Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																
Instruction - Regular Programs:																Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers:																Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Preschool/Kindergarten	-	619,469	619,469	-	-	-	33,087	-	33,087	-	652,556	-	651,102	-	651,102	Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Current Expense (continued):																Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 1 - 5	350,000	4,188,383	4,538,383	5,600	269,120	274,720	4,813,103	4,813,103	4,813,103	355,600	4,813,103	355,600	4,813,103	355,600	4,813,103	Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 6 - 8	190,000	2,434,202	2,624,202	(77,010)	46,838	(30,172)	2,594,030	2,594,030	2,594,030	112,989	2,594,030	112,989	2,594,030	112,989	2,594,030	Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Grades 9 - 12	185,000	2,491,940	2,676,940	(25,818)	(33,820)	(9,638)	2,617,302	2,617,302	2,617,302	159,182	2,617,302	159,182	2,617,302	159,182	2,617,302	Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Regular Programs - Home Instruction:																Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	70,000	-	70,000	-	-	-	70,000	-	70,000	68,907	70,000	-	68,907	-	68,907	Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services	30,000	-	30,000	(20,000)	-	(20,000)	10,000	-	10,000	8,113	10,000	-	8,113	-	8,113	Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Regular Programs - Undistributed Instruction:																Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	-	531,161	531,161	-	-	-	(116,049)	-	(116,049)	415,112	415,112	-	391,189	-	391,189	Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Purchased Technical Services	10,000	-	10,000	45,000	-	45,000	55,000	-	55,000	54,976	55,000	-	54,976	-	54,976	Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services	9,000	421,980	430,980	10,811	9,000	19,811	450,791	18,000	432,791	307,696	450,791	307,696	450,791	307,696	450,791	General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
General Supplies	5,000	1,140,574	1,145,574	345,043	302,697	647,740	1,485,314	1,485,314	1,485,314	92,371	1,485,314	92,371	1,485,314	92,371	1,485,314	Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Textbooks	250,000	64,500	314,500	(245,000)	27,871	(217,129)	5,000	-	5,000	4,219	5,000	-	4,219	-	4,219	Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Objects	-	66,010	66,010	(801)	-	(801)	65,209	-	65,209	59,764	65,209	-	59,764	-	59,764	Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Regular Programs - Instruction	1,099,000	11,958,219	13,057,219	(5,531)	582,100	576,569	12,540,319	12,540,319	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	1,089,162	12,540,319	Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Cognitive - Mild:																Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Salaries of Teachers	378,062	513,301	891,363	37,026	(39,345)	(2,319)	889,044	889,044	889,044	338,717	889,044	338,717	889,044	338,717	889,044	Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Salaries for Instruction	98,819	131,689	230,508	(33,908)	24,602	(9,306)	221,202	221,202	221,202	97,781	221,202	97,781	221,202	97,781	221,202	Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Other Purchased Services	-	14,000	14,000	(5,000)	-	(5,000)	9,000	-	9,000	-	9,000	-	-	-	-	Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Total Cognitive - Mild	476,881	658,990	1,135,871	(1,882)	(14,743)	(16,625)	1,119,246	1,119,246	1,119,246	462,138	1,119,246	462,138	1,119,246	462,138	1,119,246																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Learning and/or Language Disabilities:													Salaries of Teachers	-	1,142,137	1,142,137	-	(44,927)	(44,927)	-	1,097,210	1,097,210	-	1,080,737	1,080,737	Other Salaries for Instruction	-	276,437	276,437	-	56,320	56,320	-	332,757	332,757	-	314,239	314,239	General Supplies	-	54,600	54,600	-	(8,779)	(8,779)	-	45,821	45,821	-	16,911	16,911	Total Learning and/or Language Disabilities	-	1,473,174	1,473,174	-	2,614	2,614	-	1,475,788	1,475,788	-	1,411,887	1,411,887	Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753
Salaries of Teachers	-	1,142,137	1,142,137	-	(44,927)	(44,927)	-	1,097,210	1,097,210	-	1,080,737	1,080,737	Other Salaries for Instruction	-	276,437	276,437	-	56,320	56,320	-	332,757	332,757	-	314,239	314,239	General Supplies	-	54,600	54,600	-	(8,779)	(8,779)	-	45,821	45,821	-	16,911	16,911	Total Learning and/or Language Disabilities	-	1,473,174	1,473,174	-	2,614	2,614	-	1,475,788	1,475,788	-	1,411,887	1,411,887	Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753													
Other Salaries for Instruction	-	276,437	276,437	-	56,320	56,320	-	332,757	332,757	-	314,239	314,239	General Supplies	-	54,600	54,600	-	(8,779)	(8,779)	-	45,821	45,821	-	16,911	16,911	Total Learning and/or Language Disabilities	-	1,473,174	1,473,174	-	2,614	2,614	-	1,475,788	1,475,788	-	1,411,887	1,411,887	Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																										
General Supplies	-	54,600	54,600	-	(8,779)	(8,779)	-	45,821	45,821	-	16,911	16,911	Total Learning and/or Language Disabilities	-	1,473,174	1,473,174	-	2,614	2,614	-	1,475,788	1,475,788	-	1,411,887	1,411,887	Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																							
Total Learning and/or Language Disabilities	-	1,473,174	1,473,174	-	2,614	2,614	-	1,475,788	1,475,788	-	1,411,887	1,411,887	Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																				
Behavioral Disabilities:													Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																	
Salaries of Teachers	-	305,117	305,117	-	167,639	167,639	-	472,756	472,756	-	424,504	424,504	Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																														
Other Salaries for Instruction	-	245,680	245,680	-	41,458	41,458	-	287,138	287,138	-	256,204	256,204	General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																											
General Supplies	-	24,000	24,000	-	(3,439)	(3,439)	-	20,561	20,561	-	6,061	6,061	Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																								
Total Behavioral Disabilities	-	574,797	574,797	-	205,658	205,658	-	780,455	780,455	-	686,769	686,769	Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																					
Multiple Disabilities:													General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																		
General Supplies	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																															
Total Multiple Disabilities	-	6,000	6,000	-	(4,100)	(4,100)	-	1,900	1,900	-	-	-	Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																												
Resource Room:													Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																									
Salaries of Teachers	-	1,967,197	1,967,197	-	119,656	119,656	-	2,086,853	2,086,853	-	2,037,246	2,037,246	Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																						
Other Salaries for Instruction	-	37,819	37,819	-	-	-	-	37,819	37,819	-	37,203	37,203	Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																			
Total Resource Room	-	2,005,016	2,005,016	-	119,656	119,656	-	2,124,672	2,124,672	-	2,074,449	2,074,449	Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																
Total Special Education	476,881	4,717,977	5,194,858	(14,743)	321,946	307,203	462,138	5,039,923	5,502,061	462,136	4,794,965	5,257,101	Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																													
Basic Skills/Remedial:													Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																										
Salaries of Teachers	95,121	471,200	566,321	-	(64,679)	(64,679)	95,121	406,521	501,642	92,850	404,840	497,690	Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																							
Supplies	19,000	-	19,000	(10,000)	-	(10,000)	9,000	9,000	9,000	7,267	-	7,267	Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																				
Total Basic Skills/Remedial	114,121	471,200	585,321	(10,000)	(64,679)	(74,679)	104,121	406,521	510,642	100,117	404,840	504,957	Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																	
Bilingual Education:													Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																														
Salaries of Teachers	-	680,281	680,281	-	69,665	69,665	-	749,946	749,946	-	718,028	718,028	Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																											
Other Salaries for Instruction	-	210,359	210,359	-	28,877	28,877	-	239,236	239,236	-	236,155	236,155	General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																								
General Supplies	-	16,156	16,156	-	(10,165)	(10,165)	-	5,991	5,991	-	90	90	Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																					
Textbooks	-	6,500	6,500	-	-	-	-	6,500	6,500	-	614	614	Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																		
Total Bilingual Education	-	913,296	913,296	-	88,377	88,377	-	1,001,673	1,001,673	-	954,887	954,887	School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																															
School Sponsored Cocurricular Activities:													Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																												
Salaries	-	91,828	91,828	-	11,284	11,284	-	103,112	103,112	-	86,671	86,671	Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																									
Purchased Services	-	56,500	56,500	-	(33,000)	(33,000)	-	23,500	23,500	-	9,131	9,131	Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																						
Supplies and Materials	-	70,150	70,150	-	(40,000)	(40,000)	-	30,150	30,150	-	18,175	18,175	Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																			
Other Objects	-	60,785	60,785	-	-	-	-	60,785	60,785	-	59,082	59,082	Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																
Total School Sponsored Cocurricular Activities	-	279,263	279,263	-	(61,716)	(61,716)	-	217,547	217,547	-	173,059	173,059	School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																													
School Sponsored Athletics - Instruction:													Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Salaries	-	498,491	498,491	-	57,587	57,587	-	556,078	556,078	-	540,371	540,371	Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Other Salaries for Instruction	-	60,025	60,025	-	-	-	-	60,025	60,025	-	58,869	58,869	Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Purchased Services	-	182,419	182,419	-	(26,685)	(26,685)	-	155,734	155,734	-	79,306	79,306	Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Supplies and Materials	-	101,365	101,365	-	-	-	-	101,365	101,365	-	67,922	67,922	Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Other Objects	-	3,000	3,000	-	-	-	-	3,000	3,000	-	1,400	1,400	Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Total School Sponsored Athletics - Instruction	-	845,300	845,300	-	30,902	30,902	-	876,202	876,202	-	747,868	747,868	Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Before/After School Activities:													Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	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
Total Before/After School Activities	-	140,555	140,555	-	65,625	65,625	-	206,180	206,180	-	159,753	159,753
Summer Schools:												
Salaries of Teachers	226,535	131,376	357,911	(28,022)	(76,050)	(104,072)	198,513	55,326	253,839	198,513	55,226	253,739
Other Salaries for Instruction	-	23,000	23,000	900	-	900	900	-	900	900	-	900
Other Purchased Services	7,335	8,000	15,335	(5,464)	-	(5,464)	1,871	23,000	23,000	1,871	6,960	6,960
Supplies & Materials	-	-	-	68,315	7,430	75,745	68,315	8,000	9,871	68,315	1,364	3,235
Support Salaries	-	-	-	-	-	-	-	7,430	75,745	-	7,430	75,745
Total Summer Schools	233,870	171,376	405,246	35,729	(76,050)	(40,321)	269,599	95,326	364,925	269,599	70,980	340,579
Alternative Education Program:												
Salaries of Teachers	-	550,000	550,000	-	(280,548)	(280,548)	-	269,452	269,452	-	266,933	266,933
Other Salaries for Instruction	-	-	-	-	71,907	71,907	-	71,907	71,907	-	49,392	49,392
Other Purchased Services	-	106,000	106,000	-	(59,401)	(59,401)	-	46,599	46,599	-	-	-
Supplies	-	169,031	169,031	-	(105,958)	(105,958)	-	63,073	63,073	-	6,298	6,298
Other Objects	-	138,500	138,500	-	(98,730)	(98,730)	-	39,770	39,770	-	1,882	1,882
Support Salaries	-	325,089	325,089	-	(318,412)	(318,412)	-	6,677	6,677	-	6,677	6,677
Supplies	-	56,000	56,000	-	(29,400)	(29,400)	-	26,600	26,600	-	-	-
Total Alternative Education Program	-	1,344,620	1,344,620	-	(820,542)	(820,542)	-	524,078	524,078	-	331,182	331,182
Other At-Risk Programs:												
Salaries of Teacher Tutors	-	362,952	362,952	-	(159,818)	(159,818)	-	203,134	203,134	-	182,569	182,569
Salaries of Reading Specialists	-	430,948	430,948	-	(49,287)	(49,287)	-	381,661	381,661	-	357,256	357,256
Total Other At-Risk Programs	-	793,900	793,900	-	(209,105)	(209,105)	-	584,795	584,795	-	539,825	539,825
Community Services Programs/Operations Supplies and Materials	12,000	-	12,000	(2,000)	-	(2,000)	10,000	-	10,000	8,187	-	8,187
Total Community Services Programs/Operations	12,000	-	12,000	(2,000)	-	(2,000)	10,000	-	10,000	8,187	-	8,187
Total - Instruction	1,935,872	21,635,706	23,571,578	3,455	(143,142)	(139,687)	1,939,327	21,492,564	23,431,891	1,929,201	20,394,742	22,323,943
Undistributed Expenditures:												
Instruction:												
Tuition to Other LEA's - State Regular	13,249	-	13,249	39,114	-	39,114	52,363	-	52,363	50,527	-	50,527
Tuition to Other LEA's - State Special	602,081	-	602,081	214,000	-	214,000	816,081	-	816,081	816,040	-	816,040
Tuition to County Vocational School District - Regular	175,378	-	175,378	(137,700)	-	(137,700)	37,678	-	37,678	37,608	-	37,608
Tuition to County Vocational School District - Special	256,283	-	256,283	(157,953)	-	(157,953)	98,330	-	98,330	98,330	-	98,330
Tuition to CSSD & Regional Day School	-	-	-	234,003	-	234,003	234,003	-	234,003	234,003	-	234,003
Tuition to Private Schools for the Handicapped Within State	3,096,101	-	3,096,101	416,806	-	416,806	3,512,907	-	3,512,907	3,512,785	-	3,512,785
Tuition to Private Schools for the Handicapped - Other LEA Outside State	64,605	-	64,605	4,000	-	4,000	68,605	-	68,605	66,795	-	66,795
Tuition - State Facilities	396,922	-	396,922	-	-	-	396,922	-	396,922	379,223	-	379,223
Total Undistributed Expenditures - Instruction	4,604,619	-	4,604,619	612,270	-	612,270	5,216,889	-	5,216,889	5,195,311	-	5,195,311
Attendance & Social Work Services:												

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	ORIGINAL BUDGET				TRANSFERS				FINAL BUDGET				ACTUAL			
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Total
Salaries	120,400	163,384	283,784	283,784	485	(24,671)	259,113	95,244	163,869	259,113	95,244	161,685	95,244	161,685	256,929	256,929
Salaries of Drop-Out Prevention Officers	-	136,223	136,223	130	-	30	136,353	-	-	136,353	-	107,481	-	107,481	107,481	107,481
Other Purchased Services	32,000	-	32,000	(6,000)	-	(6,000)	26,000	26,000	-	26,000	25,508	25,508	-	-	25,508	25,508
Supplies and Materials	26,500	-	26,500	(16,770)	-	(16,770)	9,730	9,730	-	9,730	9,611	9,611	-	-	9,611	9,611
Other Objects	500	-	500	(355)	-	(355)	145	145	-	145	-	-	-	-	-	-
Total Attendance & Social Work Services	179,400	299,607	479,007	(48,281)	615	(47,666)	431,341	131,119	300,222	431,341	130,363	269,166	130,363	269,166	399,529	399,529
Health Services:																
Salaries	13,000	331,445	344,445	12,354	67,783	80,137	424,582	25,354	399,228	424,582	25,354	390,559	25,354	390,559	415,913	415,913
Purchased Professional & Technical Services	74,000	-	74,000	21,120	-	21,120	95,120	95,120	-	95,120	94,606	94,606	-	-	94,606	94,606
Other Purchased Services	7,140	-	7,140	8,300	-	8,300	15,440	15,440	-	15,440	14,839	14,839	-	-	14,839	14,839
Supplies and Materials	1,500	14,214	15,714	30,025	12,562	42,587	58,301	31,525	26,776	58,301	30,732	26,038	30,732	26,038	56,770	56,770
Total Health Services	95,640	345,659	441,299	71,799	80,345	152,144	593,443	167,439	426,004	593,443	165,531	416,597	165,531	416,597	582,128	582,128
Other Support Services - Students - Related Services:																
Other Salaries for Instruction	401,963	-	401,963	(2,244)	-	(2,244)	399,719	399,719	-	399,719	399,430	399,430	-	-	399,430	399,430
Purchased Professional/Educational Services	335,580	-	335,580	216,244	-	216,244	551,824	551,824	-	551,824	551,395	551,395	-	-	551,395	551,395
Supplies and Materials	3,500	-	3,500	-	-	-	3,500	3,500	-	3,500	2,527	2,527	-	-	2,527	2,527
Total Other Support Services - Students - Related - Services	741,043	-	741,043	214,000	-	214,000	955,043	955,043	-	955,043	953,352	953,352	-	-	953,352	953,352
Other Support Services - Students - Extra Services:																
Salaries	283,071	-	283,071	30,301	-	30,301	313,372	313,372	-	313,372	313,372	313,372	-	-	313,372	313,372
Total Other Support Services - Students - Extra Services	283,071	-	283,071	30,301	-	30,301	313,372	313,372	-	313,372	313,372	313,372	-	-	313,372	313,372
Other Support Services - Students - Regular:																
Salaries of Other Professional Staff	-	823,856	823,856	15,354	113,905	129,259	953,115	15,354	937,761	953,115	15,354	914,896	15,354	914,896	930,250	930,250
Salaries of Secretarial & Clerical Assistants	-	418,621	418,621	-	939	939	419,560	-	419,560	419,560	-	406,329	-	406,329	406,329	406,329
Other Salaries	204,265	-	204,265	(29,240)	-	(29,240)	175,025	175,025	-	175,025	174,513	174,513	-	-	174,513	174,513
Other Purchased Services	85,800	-	85,800	(21,440)	-	(21,440)	64,360	64,360	-	64,360	63,565	63,565	-	-	63,565	63,565
Supplies and Materials	4,000	13,500	17,500	(1,593)	1,000	(93)	16,907	2,407	14,500	16,907	2,407	14,415	2,407	14,415	16,822	16,822
Other Objects	-	350	350	-	-	-	350	-	350	350	-	263	-	263	263	263
Total Other Support Services - Students - Regular	294,065	1,256,327	1,550,392	(36,919)	115,844	78,925	1,629,317	257,146	1,372,171	1,629,317	255,839	1,335,903	255,839	1,335,903	1,591,742	1,591,742
Other Support Services - Students - Special Services:																
Salaries of Other Professional Staff	1,286,553	-	1,286,553	40,716	-	40,716	1,327,269	1,327,269	-	1,327,269	1,327,268	1,327,268	-	-	1,327,268	1,327,268
Salaries of Secretarial & Clerical Assistants	287,801	-	287,801	(1,600)	-	(1,600)	286,201	286,201	-	286,201	286,080	286,080	-	-	286,080	286,080
Purchased Professional/Educational Services	158,075	-	158,075	(36,777)	-	(36,777)	121,298	121,298	-	121,298	121,294	121,294	-	-	121,294	121,294
Other Purchased Services	2,000	-	2,000	-	-	-	2,000	2,000	-	2,000	1,808	1,808	-	-	1,808	1,808
Supplies and Materials	22,600	-	22,600	6,000	-	6,000	28,600	28,600	-	28,600	28,039	28,039	-	-	28,039	28,039
Other Objects	300	-	300	-	-	-	300	300	-	300	260	260	-	-	260	260
Total Other Support Services - Students - Special - Services	1,757,329	-	1,757,329	8,339	-	8,339	1,765,668	1,765,668	-	1,765,668	1,764,749	1,764,749	-	-	1,764,749	1,764,749

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	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	687,961	-	687,961	(33,455)	-	(33,455)	654,506	-	654,506	654,506	-	654,506	Salaries of Other Professional Staff	-	1,010,586	1,010,586	-	(18,936)	(18,936)	-	991,650	991,650	-	977,157	977,157	Salaries of Secretarial & Clerical Assistants	60,025	-	60,025	(800)	-	(800)	59,225	-	59,225	58,869	-	58,869	Other Salaries	36,750	-	36,750	(14,946)	-	(14,946)	21,804	-	21,804	21,238	-	21,238	Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406
Salaries of Supervisors of Instruction	687,961	-	687,961	(33,455)	-	(33,455)	654,506	-	654,506	654,506	-	654,506	Salaries of Other Professional Staff	-	1,010,586	1,010,586	-	(18,936)	(18,936)	-	991,650	991,650	-	977,157	977,157	Salaries of Secretarial & Clerical Assistants	60,025	-	60,025	(800)	-	(800)	59,225	-	59,225	58,869	-	58,869	Other Salaries	36,750	-	36,750	(14,946)	-	(14,946)	21,804	-	21,804	21,238	-	21,238	Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406													
Salaries of Other Professional Staff	-	1,010,586	1,010,586	-	(18,936)	(18,936)	-	991,650	991,650	-	977,157	977,157	Salaries of Secretarial & Clerical Assistants	60,025	-	60,025	(800)	-	(800)	59,225	-	59,225	58,869	-	58,869	Other Salaries	36,750	-	36,750	(14,946)	-	(14,946)	21,804	-	21,804	21,238	-	21,238	Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																										
Salaries of Secretarial & Clerical Assistants	60,025	-	60,025	(800)	-	(800)	59,225	-	59,225	58,869	-	58,869	Other Salaries	36,750	-	36,750	(14,946)	-	(14,946)	21,804	-	21,804	21,238	-	21,238	Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																							
Other Salaries	36,750	-	36,750	(14,946)	-	(14,946)	21,804	-	21,804	21,238	-	21,238	Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																				
Salaries of Master Teachers	250,048	-	250,048	(4,000)	-	(4,000)	246,048	-	246,048	246,020	-	246,020	Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																	
Purchased Professional/Educational Services	-	-	-	144,765	-	144,765	144,765	-	144,765	144,000	-	144,000	Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																														
Coach/Facilitator Salary	-	630,576	630,576	-	(289,137)	(289,137)	-	341,439	341,439	-	322,681	322,681	Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																											
Rentals	-	-	-	-	-	-	-	-	-	-	-	-	Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																								
Other Purchased Services	-	-	-	350	-	350	350	-	350	-	-	-	Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																					
Supplies and Materials	90,000	-	90,000	(42,615)	-	(42,615)	47,385	-	47,385	47,385	-	47,385	Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																		
Other Objects	-	-	-	-	-	-	-	-	-	-	-	-	Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																															
Total Improvement of Instruction Services/Other Support Services Instructional Staff	1,124,784	1,641,162	2,765,946	49,299	(308,073)	(258,774)	1,174,083	1,333,089	2,507,172	1,172,018	1,299,838	2,471,856	Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																												
Educational Media Services/School Library:													Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																									
Salaries	356,390	377,255	733,645	21,170	(3,488)	17,682	377,560	373,767	751,327	376,544	356,675	733,219	Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																						
Salaries for Technology Coordinators	-	222,347	222,347	7,901	(39,706)	(31,805)	7,901	182,641	190,542	6,399	156,560	162,959	Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																			
Purchased Professional & Technical Services	119,244	-	119,244	(35,500)	-	(35,500)	83,744	-	83,744	83,253	-	83,253	Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																
Other Purchased Services	20,000	-	20,000	(14,500)	-	(14,500)	5,500	-	5,500	4,930	-	4,930	Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																													
Supplies and Materials	17,500	68,000	85,500	165,401	(12,901)	152,500	182,901	55,099	238,000	180,625	46,233	226,858	Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																										
Other Objects	2,500	40,600	43,100	-	-	-	2,500	40,600	43,100	866	24,023	24,889	Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																							
Total Educational Media Services/School Library	515,634	708,202	1,223,836	144,472	(56,095)	88,377	660,106	652,107	1,312,213	652,617	583,491	1,236,108	Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																				
Support Services General Administration:													Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																	
Salaries	160,680	-	160,680	9,270	-	9,270	169,950	-	169,950	169,950	-	169,950	Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																														
Salaries of Secretarial & Clerical Assistants	73,267	-	73,267	1,622	-	1,622	74,889	-	74,889	73,971	-	73,971	Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																											
Salaries of State Fiscal Monitor	144,000	-	144,000	(2,911)	-	(2,911)	141,089	-	141,089	141,089	-	141,089	Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																								
Legal Services	125,000	-	125,000	149,000	-	149,000	274,000	-	274,000	264,458	-	264,458	Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																					
Audit Fees	108,000	-	108,000	(20,000)	-	(20,000)	88,000	-	88,000	84,328	-	84,328	Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																		
Architectural/Engineering Services	50,000	-	50,000	5,000	-	5,000	55,000	-	55,000	50,169	-	50,169	Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																															
Telephone/Communications	204,000	-	204,000	345,579	-	345,579	549,579	-	549,579	517,925	-	517,925	Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																												
Travel	3,600	-	3,600	1,300	-	1,300	4,900	-	4,900	3,608	-	3,608	BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																									
BOE Other Purchased Services	4,500	-	4,500	1,000	-	1,000	5,500	-	5,500	4,723	-	4,723	Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																						
Other Purchased Services	140,000	-	140,000	(15,385)	-	(15,385)	124,615	-	124,615	112,391	-	112,391	General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																			
General Supplies	4,000	-	4,000	2,455	-	2,455	6,455	-	6,455	6,027	-	6,027	BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																
BOE In-House Training/Meeting	-	-	-	-	-	-	-	-	-	-	-	-	Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																													
Supplies	10,000	-	10,000	(6,136)	-	(6,136)	3,864	-	3,864	3,863	-	3,863	Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Judgements Against School District	650,000	-	650,000	125,810	-	125,810	775,810	-	775,810	775,801	-	775,801	Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Miscellaneous Expenditures	16,500	-	16,500	894	-	894	17,394	-	17,394	16,144	-	16,144	BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
BOE Membership Dues & Fees	28,000	-	28,000	(894)	-	(894)	27,106	-	27,106	26,663	-	26,663	Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Total Support Services General Administration	1,721,547	-	1,721,547	596,604	-	596,604	2,318,151	-	2,318,151	2,251,110	-	2,251,110	Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Support Services School Administration:													Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Salaries of Principals & Assistant Principals	-	653,513	653,513	-	(9,518)	(9,518)	-	643,995	643,995	-	641,774	641,774	Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Salaries of Other Professional Staff	-	437,004	437,004	-	(39,278)	(39,278)	-	397,726	397,726	-	377,141	377,141	Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
Salaries of Secretarial & Clerical Assistants	15,000	-	15,000	3,316	-	3,316	18,316	-	18,316	18,175	-	18,175	Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Supplies and Materials	-	103,100	103,100	-	290	290	-	103,390	103,390	-	70,406	70,406																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	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 Objects	-	40,110	40,110	-	(7,881)	(7,881)	-	32,229	32,229	-	-	30,582
Total Support Services School Administration	15,000	1,233,727	1,248,727	3,316	(56,387)	(53,071)	18,316	1,177,340	1,195,656	18,175	1,119,903	1,138,078
Central Services:												
Salaries	540,537	-	540,537	129,724	-	129,724	670,261	-	670,261	670,261	-	670,261
Other Salaries	53,809	-	53,809	8,433	-	8,433	62,242	-	62,242	62,242	-	62,242
Purchased Technical Services	8,460	-	8,460	1,500	-	1,500	9,960	-	9,960	9,960	-	9,430
Other Purchased Services	29,500	-	29,500	(1,726)	-	(1,726)	27,774	-	27,774	23,153	-	23,153
Supplies and Materials	16,700	-	16,700	(2,617)	-	(2,617)	14,083	-	14,083	12,724	-	12,724
Miscellaneous Expenditures	9,800	-	9,800	(3,672)	-	(3,672)	6,128	-	6,128	4,561	-	4,561
Total Central Services	658,806	-	658,806	131,642	-	131,642	790,448	-	790,448	782,371	-	782,371
Administrative Information Technology:												
Purchased Technical Services	75,000	-	75,000	(451)	-	(451)	74,549	-	74,549	74,548	-	74,548
Supplies and Materials	47,300	-	47,300	169,000	-	169,000	216,300	-	216,300	215,856	-	215,856
Total Administrative Information Technology	122,300	-	122,300	168,549	-	168,549	290,849	-	290,849	290,404	-	290,404
Required Maintenance for School Facilities:												
Salaries	537,757	-	537,757	471	-	471	538,228	-	538,228	525,058	-	525,058
Cleaning, Repair & Maintenance Services	537,500	-	537,500	403,137	-	403,137	940,637	-	940,637	925,903	-	925,903
General Supplies	130,500	-	130,500	21,984	-	21,984	152,484	-	152,484	145,972	-	145,972
Total Required Maintenance for School Facilities	1,205,757	-	1,205,757	425,592	-	425,592	1,631,349	-	1,631,349	1,596,933	-	1,596,933
Other Operation & Maintenance of Plant:												
Salaries	1,657,189	-	1,657,189	73,272	-	73,272	1,730,461	-	1,730,461	1,723,055	-	1,723,055
Purchased Professional & Technical Services	7,000	-	7,000	30	-	30	7,030	-	7,030	4,760	-	4,760
Cleaning, Repair & Maintenance Services	55,000	-	55,000	14,800	-	14,800	69,800	-	69,800	66,548	-	66,548
Rental of Land & Buildings - Other Than Lease Purchase Agreements	245,720	-	245,720	(17,367)	-	(17,367)	228,353	-	228,353	228,352	-	228,352
Other Purchased Property Services	133,000	-	133,000	(10,648)	-	(10,648)	122,352	-	122,352	122,352	-	122,352
Insurance	350,300	-	350,300	(24,773)	-	(24,773)	325,527	-	325,527	325,527	-	325,527
Miscellaneous Purchased Services	193,000	-	193,000	(1)	-	(1)	192,999	-	192,999	192,918	-	192,918
General Supplies	93,000	-	93,000	700	-	700	93,700	-	93,700	92,977	-	92,977
Energy (Natural Gas)	250,000	-	250,000	(7,445)	-	(7,445)	242,555	-	242,555	242,555	-	242,555
Energy (Electricity)	525,000	-	525,000	(70,000)	-	(70,000)	455,000	-	455,000	455,000	-	455,000
Other Objects	500	-	500	-	-	-	500	-	500	400	-	400
Total Other Operation & Maintenance of Plant	3,509,709	-	3,509,709	(41,432)	-	(41,432)	3,468,277	-	3,468,277	3,454,444	-	3,454,444
Care & Upkeep of Grounds:												
Cleaning, Repair & Maintenance General Supplies	50,000	-	50,000	-	-	-	50,000	-	50,000	49,395	-	49,395
General Supplies	5,000	-	5,000	-	-	-	5,000	-	5,000	3,325	-	3,325
Total Care & Upkeep of Grounds	55,000	-	55,000	-	-	-	55,000	-	55,000	52,720	-	52,720
Security:												
Salaries	316,700	812,938	1,129,638	39,058	(49,666)	(10,608)	355,758	763,272	1,119,030	355,758	702,664	1,058,422
Purchased Professional Services	390,000	-	390,000	(102,681)	-	(102,681)	287,319	-	287,319	283,630	-	283,630
General Supplies	25,000	-	25,000	9,473	-	9,473	34,473	-	34,473	33,759	-	33,759
Total Security	731,700	812,938	1,544,638	(54,150)	(49,666)	(103,816)	677,550	763,272	1,440,822	673,147	702,664	1,375,811

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	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	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	
Student Transportation Services: Salaries for Pupil Transportation (Between Home & School) - Special Education Contracted Services (Other Than Between Home & School) - Vendors Contracted Services - Joimmers Contracted Services (Regular Students) - ESCS Contracted Services (Special Ed. Students) - ESCS	37,500	-	37,500	4,053	-	4,053	41,553	-	41,553	-	-	41,553	41,553	-	41,553	
Total Student Transportation Services	2,247,500	43,750	2,291,250	51,841	36,866	88,707	2,299,341	80,616	2,379,957	2,298,898	71,390	2,370,288				
Unallocated Benefits Employee Benefits: Social Security TPAF Contributions - ERIP Other Retirement Contributions - PERS Unemployment Compensation Workmen's Compensation Health Benefits Tuition Reimbursements Other Employee Benefits	935,000	-	935,000	144,393	-	144,393	1,079,393	-	1,079,393	1,025,539	-	1,025,539	1,025,539	-	1,025,539	
Total Unallocated Benefits - Employee Benefits	4,984,711	5,973,190	10,957,901	(476,807)	(151,171)	(627,978)	4,507,904	5,822,019	10,329,923	4,451,672	5,676,378	10,128,050				
Nonbudgeted: On-Behalf TPAF Pension Contributions On-Behalf TPAF Post-Retirement Medical Reimbursed TPAF Social Security Contributions	-	-	-	-	-	-	-	-	-	1,262,379	-	1,262,379	-	-	1,262,379	
Total Undistributed Expenditures	24,847,615	12,314,562	37,162,177	1,850,435	(387,722)	1,462,713	26,698,050	11,926,840	38,624,890	31,503,633	11,475,330	42,978,963				
Total Expenditures - Current Expense	26,783,487	33,950,268	60,733,755	1,853,890	(530,864)	1,323,026	28,637,377	33,419,404	62,056,781	33,432,834	31,870,072	65,302,906				
Capital Outlay: Equipment: Undistributed Expenditures: Administrative, Information Technology Central Services	169,000	-	169,000	(72,589)	-	(72,589)	96,411	-	96,411	62,222	-	62,222	-	-	62,222	
Total Equipment	169,000	-	169,000	64,411	-	64,411	233,411	-	233,411	196,667	-	196,667	-	-	196,667	
Facilities Acquisition & Construction Services: Construction Services Buildings Purchase	644,572	-	644,572	9,083	-	9,083	653,655	-	653,655	366,903	-	366,903	-	-	366,903	
Total Facilities Acquisition & Construction Services	644,572	-	644,572	504,603	-	504,603	1,391,669	-	1,391,669	425,000	-	425,000	-	-	425,000	
Total Capital Outlay	813,572	-	813,572	578,097	-	578,097	1,391,669	-	1,391,669	988,570	-	988,570	-	-	988,570	
Transfer of Funds to Charter School	5,216,223	-	5,216,223	95,465	-	95,465	5,311,688	-	5,311,688	5,311,688	-	5,311,688	-	-	5,311,688	
Total Expenditures	32,813,282	33,950,268	66,763,550	2,327,452	(530,864)	1,996,588	35,340,734	33,419,404	68,760,138	39,733,092	31,870,072	71,603,164				
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures Before Other Financing Sources/(Uses)	29,256,910	(33,950,268)	(4,693,358)	(2,527,452)	530,864	(1,996,588)	26,729,458	(33,419,404)	(6,689,946)	28,849,207	(31,870,072)	(3,020,865)				

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	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):												
Cancellation of Prior Year Payables												
Food Services:												
Transfer to Cover Deficit	(125,000)	-	(125,000)	79,666	-	79,666	(45,334)	-	(45,334)	-	-	-
Agency Fund:												
Transfer to Cover Deficit	(20,000)	-	(20,000)	(6,000)	-	(6,000)	(26,000)	-	(26,000)	(637,656)	-	(637,656)
Operating Transfer In -												
General Fund	-	33,950,268	33,950,268	-	(1,539,167)	(1,539,167)	-	32,411,101	32,411,101	-	30,861,769	30,861,769
Special Revenue	-	-	-	-	1,008,303	1,008,303	-	1,008,303	1,008,303	-	1,008,303	1,008,303
Operating Transfer Out -												
General Fund	(32,950,268)	-	(32,950,268)	709,401	-	709,401	(32,240,867)	-	(32,240,867)	(30,861,769)	-	(30,861,769)
Special Revenue	(573,648)	-	(573,648)	-	-	-	(573,648)	-	(573,648)	-	-	(573,648)
Audit Recoveries	-	-	-	-	-	-	-	-	-	-	-	-
Cancellation of State Grant Balances	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/(Uses)	(33,668,916)	33,950,268	281,352	783,067	(530,864)	252,203	(32,885,849)	33,419,404	533,555	(30,823,761)	31,870,072	1,046,311
Excess/(Deficiency) of Revenues	(4,412,006)	-	(4,412,006)	(1,744,385)	-	(1,744,385)	(6,156,391)	-	(6,156,391)	(1,974,554)	-	(1,974,554)
Over/(Under) Expenditures	14,315,428	-	14,315,428	-	-	-	14,315,428	-	14,315,428	14,315,428	-	14,315,428
Fund Balances, July 1	9,903,422	9,903,422	9,903,422	(1,744,385)	9,903,422	(1,744,385)	8,159,037	8,159,037	8,159,037	12,340,874	12,340,874	12,340,874

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
REVENUES					
Local Sources	\$ -	\$ 15,089	\$ 15,089	\$ 15,089	\$ -
State Sources	8,794,998	(575,860)	8,219,138	8,219,138	-
Federal Sources	3,231,652	(449,937)	2,781,715	2,781,715	-
Total Revenues	12,026,650	(1,010,708)	11,015,942	11,015,942	-
EXPENDITURES:					
Instruction:					
Salaries of Teachers	2,307,524	(1,748,103)	559,421	559,421	-
Other Salaries for Instruction	209,473	(46,905)	162,568	162,568	-
Purchased Professional Services	333,776	158,147	491,923	491,923	-
Other Purchased Services	-	67,008	67,008	67,008	-
Tuition	579,329	(30,197)	549,132	549,132	-
General Supplies	140,058	329,071	469,129	469,129	-
Textbooks	12,243	5,432	17,675	17,675	-
Other Objects	6,070	5,373	11,443	11,443	-
Total Instruction	3,588,473	(1,260,174)	2,328,299	2,328,299	-
Support Services:					
Salaries of Supervisors	464,438	63,673	528,111	528,111	-
Salaries of Other Professional Staff	411,980	1,060	413,040	413,040	-
Salaries of Secretarial & Clerical Assistants	116,955	783	117,738	117,738	-
Other Salaries	358,902	2,845	361,747	361,747	-
Personal Services - Employee Benefits	432,494	45,673	478,167	478,167	-
Tuition	6,218,283	(672,876)	5,545,407	5,545,407	-
Purchased Professional Services	11,800	331,574	343,374	343,374	-
Rentals	8,000	-	8,000	8,000	-
Other Purchased Services	35,911	(9,763)	26,148	26,148	-
Transportation	344,640	-	344,640	344,640	-
Travel	3,000	(1,632)	1,368	1,368	-
Supplies & Materials	31,774	53,474	85,248	85,248	-
Total Support Services	8,438,177	(185,189)	8,252,988	8,252,988	-
Total Expenditures	12,026,650	(1,445,363)	10,581,287	10,581,287	-
Other Financing Sources/(Uses):					
General Fund Contribution to Early Childhood Program	-	573,648	573,648	573,648	-
Contribution to Whole School Reform	-	(1,008,303)	(1,008,303)	(1,008,303)	-
Total Other Financing Sources/ (Uses)	-	(434,655)	(434,655)	(434,655)	-
Total Outflows	12,026,650	(1,010,708)	11,015,942	11,015,942	-
Excess/(Deficiency) of Revenues Over/ (Under) Expenditures & Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -

This page intentionally left blank

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
NOTE TO RSI
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

**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)	\$ 68,582,299	\$ 11,015,942
Difference - Budget to GAAP:		
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	5,361,973	217,549
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year.	(5,455,337)	(107,208)
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current Year	-	-
Prior Year	-	40,294
Total Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds. (B-2)	<u>\$68,488,935</u>	<u>11,166,577</u>
Uses/outflows of resources:		
Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule	\$71,603,164	\$10,581,287
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	-	40,294
Total Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	<u>\$71,603,164</u>	<u>\$10,621,581</u>

This page intentionally left blank.

REQUIRED SUPPLEMENTARY INFORMATION - PART III

This page intentionally left blank

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

This page intentionally left blank

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

	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset)	0.106%	0.100%
District's proportionate share of the net pension liability (asset)	\$ 19,767,321	\$ 19,103,044
District's covered-employee payroll	\$ 7,964,219	\$ 7,622,505
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	248.20%	250.61%
Plan fiduciary net position as a percentage of the total pension liability	52.08%	48.72%

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 1,019,062	\$ 870,380
Contributions in relation to the contractually required contribution	1,019,062	870,380
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	7,964,219	7,622,505
Contributions as a percentage of covered-employee payroll	12.80%	11.42%

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

CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF THE STATE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' PENSION AND ANNUITY FUND
LAST TEN FISCAL YEARS

	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability (asset)	0.239%	0.254%
State's proportionate share of the net pension liability (asset) associated with the District	\$ 127,588,009	\$ 128,423,522
District's covered-employee payroll	\$ 23,744,366	\$ 23,391,059
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

This page intentionally left blank.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

This page intentionally left blank

CITY OF ASBURY PARK SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2015

Teachers Pension and Annuity Fund (TPAF)

Changes of benefit terms. 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.

Changes of assumptions. Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

Public Employees' Retirement System (PERS)

Changes of benefit terms. 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.

Changes of assumptions. Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 Based on Projection Scale AA.

This page intentionally left blank.

OTHER SUPPLEMENTARY INFORMATION

This page intentionally left blank

D. School Based Budget Schedules

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2015**

	OPERATING FUND FUND 11-13	BLENDED RESOURCE FUND 15	2015
ASSETS			
Cash & Cash Equivalents	\$ 10,075,304	\$ 122,116	\$ 10,197,420
Interfund Receivables	15,475	-	15,475
Accounts Receivable:			
State	6,233,420	-	6,233,420
Other	347,754	-	347,754
Other Current Assets	34,166	-	34,166
	<hr/>		
Total Assets	\$16,706,119	122,116	16,828,235
	<hr/> <hr/>		
LIABILITIES & FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 2,643,652	\$ 122,116	\$ 2,765,768
Interfund Payable	1,001	-	1,001
Other Current Liabilities	102,907	-	102,907
Unearned Revenue	1,617,685	-	1,617,685
	<hr/>		
Total Liabilities	4,365,245	122,116	4,487,361
	<hr/>		
Fund Balances:			
Restricted	4,267,452	-	4,267,452
Assigned	630,052	-	630,052
Unassigned	7,443,370	-	7,443,370
	<hr/>		
Total Fund Balances	12,340,874	-	12,340,874
	<hr/>		
Total Liabilities & Fund Balances	\$ 16,706,119	\$ 122,116	\$ 16,828,235
	<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, 2015**

DISTRICT WIDE

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 30,861,769		\$ 30,861,769	\$ -
Combined General Fund Contributions	30,861,769	96.84%	30,861,769	-
Restricted Federal Resources: Title I Part A	1,008,303	3.16%	1,008,303	-
Total Restricted Federal Resources	1,008,303	3.16%	1,008,303	-
Totals	\$ 31,870,072	100.00%	\$ 31,870,072	\$ -

**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, 2015**

School: Thurgood Marshall Elementary

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,769,164		\$ 5,769,164	\$ -
Combined General Fund Contributions	5,769,164	96.84%	5,769,164	-
Restricted Federal Resources				
Title I Part A	188,488	3.16%	188,488	-
Total Restricted Federal Resources	188,488	3.16%	188,488	-
Totals	\$ 5,957,652	100.00%	\$ 5,957,652	\$ -

**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, 2015**

School: Middle School

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,444,845		\$ 7,444,845	\$ -
Combined General Fund Contributions	7,444,845	96.84%	7,444,845	-
Restricted Federal Resources Title I Part A	243,235	3.16%	243,235	-
Total Restricted Federal Resources	243,235	3.16%	243,235	-
Totals	\$ 7,688,080	100.00%	\$ 7,688,080	\$ -

**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, 2015**

School: High School

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 7,891,720		\$ 7,891,720	\$ -
Combined General Fund Contributions	7,891,720	96.84%	7,891,720	-
Restricted Federal Resources Title I Part A	257,835	3.16%	257,835	-
Total Restricted Federal Resources	257,835	3.16%	257,835	-
Totals	\$ 8,149,555	100.00%	\$ 8,149,555	\$ -

**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, 2015**

School: Bradley Elementary

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 5,221,450		\$ 5,221,450	\$ -
Combined General Fund Contributions	5,221,450	96.84%	5,221,450	-
Restricted Federal Resources Title I Part A	170,593	3.16%	170,593	-
Total Restricted Federal Resources	170,593	3.16%	170,593	-
Totals	\$ 5,392,043	100.00%	\$ 5,392,043	\$ -

**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, 2015**

School: Barack H. Obama School

RESOURCES	JUNE 30, 2015			
	RESOURCE AMOUNT	% OF TOTAL RESOURCES	TOTAL EXPENDITURES ALLOCATED AS A % OF TOTAL RESOURCES	TOTAL SURPLUS/ CARRYOVER
General Fund Contribution to Whole School Reform	\$ 4,534,590		\$ 4,534,590	\$ -
Combined General Fund Contributions	4,534,590	96.84%	4,534,590	-
Restricted Federal Resources				
Title I Part A	148,152	3.16%	148,152	-
Total Restricted Federal Resources	148,152	3.16%	148,152	-
Totals	\$ 4,682,742	100.00%	\$ 4,682,742	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 619,469	\$ 33,087	\$ 652,556	\$ 651,102	\$ 1,454
Grades 1 - 5	15-120-100-101	4,188,383	269,120	4,457,503	4,427,149	30,354
Grades 6 - 8	15-130-100-101	2,434,202	46,838	2,481,040	2,455,218	25,822
Grades 9 - 12	15-140-100-101	2,491,940	(33,820)	2,458,120	2,384,368	73,752
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	531,161	(116,049)	415,112	391,189	23,923
Other Purchased Services	15-190-100-500	421,980	10,811	432,791	359,885	72,906
General Supplies	15-190-100-610	1,140,574	345,043	1,485,617	1,396,781	88,836
Textbooks	15-190-100-640	64,500	27,871	92,371	91,927	444
Other Objects	15-190-100-800	66,010	(801)	65,209	59,764	5,445
Total Regular Programs - Instruction		<u>11,958,219</u>	<u>582,100</u>	<u>12,540,319</u>	<u>12,217,383</u>	<u>322,936</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	513,301	37,026	550,327	537,021	13,306
Other Salaries for Instruction	15-201-100-106	131,689	(33,908)	97,781	84,068	13,713
General Supplies	15-201-100-610	14,000	(5,000)	9,000	771	8,229
Total Cognitive - Mild		<u>658,990</u>	<u>(1,882)</u>	<u>657,108</u>	<u>621,860</u>	<u>35,248</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	1,142,137	(44,927)	1,097,210	1,080,737	16,473
Other Salaries for Instruction	15-204-100-106	276,437	56,320	332,757	314,239	18,518
General Supplies	15-204-100-610	54,600	(8,779)	45,821	16,911	28,910
Total Learning and/or Language Disabilities		<u>1,473,174</u>	<u>2,614</u>	<u>1,475,788</u>	<u>1,411,887</u>	<u>63,901</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	305,117	167,639	472,756	424,504	48,252
Other Salaries for Instruction	15-209-100-106	245,680	41,458	287,138	256,204	30,934
General Supplies	15-209-100-610	24,000	(3,439)	20,561	6,061	14,500
Total Behavioral Disabilities		<u>574,797</u>	<u>205,658</u>	<u>780,455</u>	<u>686,769</u>	<u>93,686</u>
Multiple Disabilities:						
General Supplies	15-212-100-610	6,000	(4,100)	1,900	-	1,900
Total Multiple Disabilities		<u>6,000</u>	<u>(4,100)</u>	<u>1,900</u>	<u>-</u>	<u>1,900</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	1,967,197	119,656	2,086,853	2,037,246	49,607
Other Salaries for Instruction	15-213-100-106	37,819	-	37,819	37,203	616
Total Resource Room		<u>2,005,016</u>	<u>119,656</u>	<u>2,124,672</u>	<u>2,074,449</u>	<u>50,223</u>
Total Special Education		<u>4,717,977</u>	<u>321,946</u>	<u>5,039,923</u>	<u>4,794,965</u>	<u>244,958</u>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	471,200	(64,679)	406,521	404,840	1,681
Total Basic Skills/Remedial		<u>471,200</u>	<u>(64,679)</u>	<u>406,521</u>	<u>404,840</u>	<u>1,681</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	680,281	69,665	749,946	718,028	31,918
Other Salaries for Instruction	15-240-100-106	210,359	28,877	239,236	236,155	3,081
General Supplies	15-240-100-610	16,156	(10,165)	5,991	90	5,901
Textbooks	15-240-100-640	6,500	-	6,500	614	5,886
Total Bilingual Education		<u>913,296</u>	<u>88,377</u>	<u>1,001,673</u>	<u>954,887</u>	<u>46,786</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, 2015**

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	91,828	11,284	103,112	86,671	16,441
Purchased Services	15-401-100-500	56,500	(33,000)	23,500	9,131	14,369
Supplies and Materials	15-401-100-600	70,150	(40,000)	30,150	18,175	11,975
Other Objects	15-401-100-800	60,785	-	60,785	59,082	1,703
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		279,263	(61,716)	217,547	173,059	44,488
School Sponsored Athletics:						
Salaries	15-402-100-100	498,491	57,587	556,078	540,371	15,707
Other Salaries for Instruction	15-402-100-105	60,025	-	60,025	58,869	1,156
Other Purchased Services	15-402-100-500	182,419	(26,685)	155,734	79,306	76,428
Supplies and Materials	15-402-100-600	101,365	-	101,365	67,922	33,443
Other Objects	15-402-100-800	3,000	-	3,000	1,400	1,600
Total School Sponsored Athletics		845,300	30,902	876,202	747,868	128,334
Before/After School Activities						
Salaries	15-421-100-101	140,555	65,625	206,180	159,753	46,427
Total Before/After School Activities		140,555	65,625	206,180	159,753	46,427
Summer Schools:						
Salaries of Teachers	15-422-100-101	131,376	(76,050)	55,326	55,226	100
Other Purchased Services	15-422-100-500	23,000	-	23,000	6,960	16,040
Supplies and Materials	15-422-100-600	8,000	-	8,000	1,364	6,636
Other Objects	15-422-100-800	9,000	(7,430)	1,570	-	1,570
Support Salaries	15-422-200-100	-	7,430	7,430	7,430	-
Total Summer Schools		171,376	(76,050)	95,326	70,980	24,346
Alternative Education Program						
Salaries of Teachers	15-423-100-101	550,000	(280,548)	269,452	266,933	2,519
Other Salaries for Instruction	15-423-100-106	-	71,907	71,907	49,392	22,515
Other Purchased Services	15-423-100-500	106,000	(59,401)	46,599	-	46,599
Supplies	15-423-100-610	169,031	(105,958)	63,073	6,298	56,775
Other Objects	15-423-100-800	138,500	(98,730)	39,770	1,882	37,888
Support Salaries	15-423-200-100	325,089	(318,412)	6,677	6,677	-
Supplies	15-423-200-600	56,000	(29,400)	26,600	-	26,600
Total Alternative Education Program		1,344,620	(820,542)	524,078	331,182	192,896
Other At-Risk Programs:						
Salaries of Teacher Tutors	15-424-100-178	362,952	(159,818)	203,134	182,569	20,565
Salaries of Reading Specialists	15-424-100-179	430,948	(49,287)	381,661	357,256	24,405
Total Other At-Risk Programs:		793,900	(209,105)	584,795	539,825	44,970
Total - Instruction		21,635,706	(143,142)	21,492,564	20,394,742	1,097,822
Attendance & Social Work Services:						
Salaries	15-000-211-100	163,384	485	163,869	161,685	2,184
Salaries of Drop-Out Prevention Officers	15-000-211-171	136,223	130	136,353	107,481	28,872
Total Attendance & Social Work Services		299,607	615	300,222	269,166	31,056
Health Services:						
Salaries	15-000-213-100	331,445	67,783	399,228	390,559	8,669
Supplies and Materials	15-000-213-600	14,214	12,562	26,776	26,038	738
Total Health Services		345,659	80,345	426,004	416,597	9,407

CITY OF ASBURY PARK SCHOOL DISTRICT
BLENDED RESOURCES FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

School: District Wide	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	823,856	113,905	937,761	914,896	22,865
Salaries of Secretarial & Clerical Assistants	15-000-218-105	418,621	939	419,560	406,329	13,231
Supplies and Materials	15-000-218-600	13,500	1,000	14,500	14,415	85
Other Objects	15-000-218-800	350	-	350	263	87
Total Other Support Services-Students-Regular		<u>1,256,327</u>	<u>115,844</u>	<u>1,372,171</u>	<u>1,335,903</u>	<u>36,268</u>
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	1,010,586	(18,936)	991,650	977,157	14,493
Coach/Facilitator Salary	15-000-221-176	630,576	(289,137)	341,439	322,681	18,758
Total Improvement of Instruction Services/Other Support Services Instructional Staff		<u>1,641,162</u>	<u>(308,073)</u>	<u>1,333,089</u>	<u>1,299,838</u>	<u>33,251</u>
Educational Media Services/School Library:						
Salaries	15-000-222-100	377,255	(3,488)	373,767	356,675	17,092
Salaries of Technology Coordinators	15-000-222-177	222,347	(39,706)	182,641	156,560	26,081
Supplies and Materials	15-000-222-600	68,000	(12,901)	55,099	46,233	8,866
Other Objects	15-000-222-800	40,600	-	40,600	24,023	16,577
Total Educational Media Services/School Library		<u>708,202</u>	<u>(56,095)</u>	<u>652,107</u>	<u>583,491</u>	<u>68,616</u>
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	653,513	(9,518)	643,995	641,774	2,221
Salaries of Other Professional Staff	15-000-240-105	437,004	(39,278)	397,726	377,141	20,585
Supplies and Materials	15-000-240-600	103,100	290	103,390	70,406	32,984
Other Objects	15-000-240-800	40,110	(7,881)	32,229	30,582	1,647
Total Support Services School Administration		<u>1,233,727</u>	<u>(56,387)</u>	<u>1,177,340</u>	<u>1,119,903</u>	<u>57,437</u>
Security:						
Salaries	15-000-266-100	812,938	(49,666)	763,272	702,664	60,608
Total Security		<u>812,938</u>	<u>(49,666)</u>	<u>763,272</u>	<u>702,664</u>	<u>60,608</u>
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	43,750	36,866	80,616	71,390	9,226
Total Student Transportation Services		<u>43,750</u>	<u>36,866</u>	<u>80,616</u>	<u>71,390</u>	<u>9,226</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	5,973,190	(151,171)	5,822,019	5,676,378	145,641
Total Unallocated Benefits - Employee Benefits		<u>5,973,190</u>	<u>(151,171)</u>	<u>5,822,019</u>	<u>5,676,378</u>	<u>145,641</u>
Total Undistributed Expenditures		<u>12,314,562</u>	<u>(387,722)</u>	<u>11,926,840</u>	<u>11,475,330</u>	<u>451,510</u>
Total Expenditures - Current Expense		<u>33,950,268</u>	<u>(530,864)</u>	<u>33,419,404</u>	<u>31,870,072</u>	<u>1,549,332</u>
Total School Based Expenditures		<u>33,950,268</u>	<u>(530,864)</u>	<u>33,419,404</u>	<u>31,870,072</u>	<u>1,549,332</u>
Other Financing Sources/(Uses):						
Operating Transfer In		<u>33,950,268</u>	<u>(530,864)</u>	<u>33,419,404</u>	<u>31,870,072</u>	<u>(1,549,332)</u>
Total Other Financing Sources/(Uses)		<u>33,950,268</u>	<u>(530,864)</u>	<u>33,419,404</u>	<u>31,870,072</u>	<u>(1,549,332)</u>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015

School: Thurgood Marshall Elementary	ACCOUNT NUMBERS	JUNE 30, 2015				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	\$ 264,851	\$ (92,962)	\$ 171,889	\$ 171,889	\$ -
Grades 1 - 5	15-120-100-101	1,394,990	255,878	1,650,868	1,650,868	-
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	322,810	(77,474)	245,336	243,505	1,831
Other Purchased Services	15-190-100-500	75,000	(11,314)	63,686	63,005	681
General Supplies	15-190-100-610	157,611	173,852	331,463	318,260	13,203
Textbooks	15-190-100-640	2,500	(2,500)	-	-	-
Other Objects	15-190-100-800	19,300	-	19,300	18,183	1,117
Total Regular Programs - Instruction		<u>2,237,062</u>	<u>245,480</u>	<u>2,482,542</u>	<u>2,465,710</u>	<u>16,832</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	122,519	32,603	155,122	155,121	1
Other Salaries for Instruction	15-201-100-106	69,890	(34,375)	35,515	35,515	-
General Supplies	15-201-100-610	6,000	(5,000)	1,000	372	628
Total Cognitive - Mild		<u>198,409</u>	<u>(6,772)</u>	<u>191,637</u>	<u>191,008</u>	<u>629</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	119,944	1,126	121,070	121,070	-
Other Salaries for Instruction	15-204-100-106	37,819	28,640	66,459	66,459	-
General Supplies	15-204-100-610	13,000	(8,179)	4,821	2,886	1,935
Total Learning and/or Language Disabilities		<u>170,763</u>	<u>21,587</u>	<u>192,350</u>	<u>190,415</u>	<u>1,935</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	-	140,677	140,677	140,677	-
General Supplies	15-209-100-610	6,000	(3,500)	2,500	-	2,500
Total Behavioral Disabilities		<u>6,000</u>	<u>137,177</u>	<u>143,177</u>	<u>140,677</u>	<u>2,500</u>
Multiple Disabilities:						
General Supplies	15-212-100-610	4,000	(3,500)	500	-	500
Total Multiple Disabilities		<u>4,000</u>	<u>(3,500)</u>	<u>500</u>	<u>-</u>	<u>500</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	377,057	470	377,527	377,527	-
Total Resource Room		<u>377,057</u>	<u>470</u>	<u>377,527</u>	<u>377,527</u>	<u>-</u>
Total Special Education		<u>756,229</u>	<u>148,962</u>	<u>905,191</u>	<u>899,627</u>	<u>5,564</u>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	92,134	(92,134)	-	-	-
Total Basic Skills/Remedial		<u>92,134</u>	<u>(92,134)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	123,379	254,624	378,003	376,508	1,495
General Supplies	15-240-100-610	10,956	(10,956)	-	-	-
Total Bilingual Education		<u>134,335</u>	<u>243,668</u>	<u>378,003</u>	<u>376,508</u>	<u>1,495</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	15,000	(343)	14,657	9,978	4,679
Supplies and Materials	15-401-100-600	500	-	500	-	500
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>15,500</u>	<u>(343)</u>	<u>15,157</u>	<u>9,978</u>	<u>5,179</u>
Before/After School Activities						
Salaries	15-421-100-101	30,000	26,176	56,176	48,503	7,673
Total Before/After School Activities		<u>30,000</u>	<u>26,176</u>	<u>56,176</u>	<u>48,503</u>	<u>7,673</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, 2015**

School: Thurgood Marshall Elementary	ACCOUNT NUMBERS	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Other At-Risk Programs:						
Salaries of Teacher Tutors	15-424-100-178	92,134	(82,899)	9,235	9,235	-
Salaries of Reading Specialists	15-424-100-179	74,047	708	74,755	74,755	-
Total Other At-Risk Programs:		166,181	(82,191)	83,990	83,990	-
Total - Instruction		3,431,441	489,618	3,921,059	3,884,316	36,743
Attendance & Social Work Services:						
Salaries of Drop-Out Prevention Officers	15-000-211-171	22,300	38	22,338	22,338	-
Total Attendance & Social Work Services		22,300	38	22,338	22,338	-
Health Services:						
Salaries	15-000-213-100	95,121	(2,271)	92,850	92,850	-
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,765	235
Total Health Services		97,121	(2,271)	94,850	94,615	235
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	95,121	30,735	125,856	125,856	-
Salaries of Secretarial & Clerical Assistants	15-000-218-105	56,930	1,939	58,869	58,869	-
Total Other Support Services-Students-Regular		152,051	32,674	184,725	184,725	-
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	128,753	(689)	128,064	128,064	-
Coach/Facilitator Salary	15-000-221-176	158,260	(122,464)	35,796	35,796	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		287,013	(123,153)	163,860	163,860	-
Educational Media Services/School Library:						
Salaries	15-000-222-100	88,000	1,950	89,950	89,950	-
Salaries of Technology Coordinators	15-000-222-177	63,613	97	63,710	63,710	-
Supplies and Materials	15-000-222-600	15,000	(13,010)	1,990	942	1,048
Total Educational Media Services/School Library		166,613	(10,963)	155,650	154,602	1,048
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	122,566	-	122,566	121,904	662
Salaries of Other Professional Staff	15-000-240-105	90,268	-	90,268	89,342	926
Supplies and Materials	15-000-240-600	2,500	-	2,500	2,294	206
Total Support Services School Administration		215,334	-	215,334	213,540	1,794
Security:						
Salaries	15-000-266-100	92,885	(1,375)	91,510	91,510	-
Total Security		92,885	(1,375)	91,510	91,510	-
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	7,500	8,179	15,679	12,937	2,742
Total Student Transportation Services		7,500	8,179	15,679	12,937	2,742
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,194,638	(30,294)	1,164,344	1,135,209	29,135
Total Unallocated Benefits - Employee Benefits		1,194,638	(30,294)	1,164,344	1,135,209	29,135

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	ACCOUNT NUMBERS	JUNE 30, 2015			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
School: Thurgood Marshall Elementary						
Total Undistributed Expenditures		2,235,455	(127,165)	2,108,290	2,073,336	34,954
Total Expenditures - Current Expense		5,666,896	362,453	6,029,349	5,957,652	71,697
Total School Based Expenditures		5,666,896	362,453	6,029,349	5,957,652	71,697
Other Financing Sources/(Uses):						
Operating Transfer In		5,666,896	362,453	6,029,349	5,957,652	(71,697)
Total Other Financing Sources/(Uses)		5,666,896	362,453	6,029,349	5,957,652	(71,697)
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, 2015**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 6 - 8						
	15-130-100-101	\$ 2,434,202	\$ 46,838	\$ 2,481,040	\$ 2,455,218	\$ 25,822
Regular Programs - Undistributed Instruction:						
	15-190-100-500	60,150	11,955	72,105	68,495	3,610
	15-190-100-610	193,850	35,954	229,804	228,053	1,751
	15-190-100-640	36,000	17,776	53,776	53,775	1
	15-190-100-800	8,110	(801)	7,309	5,703	1,606
Total Regular Programs - Instruction		2,732,312	111,722	2,844,034	2,811,244	32,790
Cognitive - Mild:						
	15-201-100-101	149,324	52,676	202,000	202,000	-
	15-201-100-106	61,799	467	62,266	48,553	13,713
	15-201-100-610	5,000	-	5,000	200	4,800
Total Cognitive - Mild		216,123	53,143	269,266	250,753	18,513
Learning and/or Language Disabilities:						
	15-204-100-101	641,999	(195,194)	446,805	430,553	16,252
	15-204-100-106	64,492	464	64,956	64,956	-
	15-204-100-610	23,000	-	23,000	2,938	20,062
Total Learning and/or Language Disabilities		729,491	(194,730)	534,761	498,447	36,314
Behavioral Disabilities:						
	15-209-100-101	174,734	(76,455)	98,279	98,210	69
	15-209-100-106	137,281	-	137,281	136,502	779
	15-209-100-610	8,000	-	8,000	-	8,000
Total Behavioral Disabilities		320,015	(76,455)	243,560	234,712	8,848
Resource Room:						
	15-213-100-101	383,067	38,646	421,713	415,839	5,874
Total Resource Room		383,067	38,646	421,713	415,839	5,874
Total Special Education		1,648,696	(179,396)	1,469,300	1,399,751	69,549
Basic Skills/Remedial:						
	15-230-100-101	224,180	27,455	251,635	251,635	-
Total Basic Skills/Remedial		224,180	27,455	251,635	251,635	-
Bilingual Education:						
	15-240-100-101	66,000	(66,000)	-	-	-
	15-240-100-106	108,913	30,095	139,008	139,007	1
	15-240-100-610	1,200	-	1,200	90	1,110
Total Bilingual Education		176,113	(35,905)	140,208	139,097	1,111
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
	15-401-100-100	12,000	10,000	22,000	18,984	3,016
	15-401-100-500	50,000	(33,000)	17,000	9,131	7,869
	15-401-100-600	8,650	-	8,650	1,285	7,365
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		70,650	(23,000)	47,650	29,400	18,250

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

School: Middle School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
School Sponsored Athletics:						
Salaries	15-402-100-100	84,460	25,000	109,460	99,645	9,815
Other Purchased Services	15-402-100-500	21,200	-	21,200	1,172	20,028
Supplies and Materials	15-402-100-600	22,000	10,000	32,000	13,830	18,170
Total School Sponsored Athletics		127,660	35,000	162,660	114,647	48,013
Before/After School Activities						
Salaries	15-421-100-101	15,000	8,760	23,760	23,760	-
Total Before/After School Activities		15,000	8,760	23,760	23,760	-
Alternative Education Program						
Salaries of Teachers	15-423-100-101	550,000	(280,548)	269,452	266,933	2,519
Other Salaries for Instruction	15-423-100-106	-	71,907	71,907	49,392	22,515
Other Purchased Services	15-423-100-500	106,000	(59,401)	46,599	-	46,599
Supplies	15-423-100-610	80,000	(35,958)	44,042	6,298	37,744
Other Objects	15-423-100-800	138,500	(98,730)	39,770	1,882	37,888
Support Salaries	15-423-200-100	325,089	(318,412)	6,677	6,677	-
Supplies	15-423-200-600	56,000	(29,400)	26,600	-	26,600
Total Alternative Education Program		1,255,589	(750,542)	505,047	331,182	173,865
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	74,047	(50,000)	24,047	7,189	16,858
Total Other At-Risk Programs:		74,047	(50,000)	24,047	7,189	16,858
Total - Instruction		6,324,247	(855,906)	5,468,341	5,107,905	360,436
Attendance & Social Work Services:						
Salaries	15-000-211-100	71,250	485	71,735	71,735	-
Salaries of Drop-Out Prevention Officers	15-000-211-171	52,298	-	52,298	23,426	28,872
Total Attendance & Social Work Services		123,548	485	124,033	95,161	28,872
Health Services:						
Salaries	15-000-213-100	83,564	1,041	84,605	84,605	-
Supplies and Materials	15-000-213-600	6,714	10,158	16,872	16,872	-
Total Health Services		90,278	11,199	101,477	101,477	-
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	169,167	69,478	238,645	228,138	10,507
Salaries of Secretarial & Clerical Assistants	15-000-218-105	64,660	-	64,660	62,777	1,883
Total Other Support Services-Students-Regular		233,827	69,478	303,305	290,915	12,390
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	243,278	-	243,278	231,729	11,549
Coach/Facilitator Salary	15-000-221-176	88,065	5,226	93,291	93,291	-
Total Improvement of Instruction Services/Other Support Services Instructional Staff		331,343	5,226	336,569	325,020	11,549
Educational Media Services/School Library:						
Salaries	15-000-222-100	95,121	(18,388)	76,733	61,825	14,908
Salaries of Technology Coordinators	15-000-222-177	63,613	(39,803)	23,810	-	23,810
Supplies and Materials	15-000-222-600	37,000	1,759	38,759	33,063	5,696
Total Educational Media Services/School Library		195,734	(56,432)	139,302	94,888	44,414

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: Middle School						
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	152,385	-	152,385	151,520	865
Salaries of Other Professional Staff	15-000-240-105	107,160	63	107,223	106,978	245
Supplies and Materials	15-000-240-600	35,000	290	35,290	34,223	1,067
Other Objects	15-000-240-800	8,310	-	8,310	8,146	164
Total Support Services School Administration		302,855	353	303,208	300,867	2,341
Security:						
Salaries	15-000-266-100	251,650	(5,000)	246,650	221,933	24,717
Total Security		251,650	(5,000)	246,650	221,933	24,717
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	7,500	8,000	15,500	14,538	962
Total Student Transportation Services		7,500	8,000	15,500	14,538	962
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,194,638	(30,144)	1,164,494	1,135,376	29,118
Total Unallocated Benefits - Employee Benefits		1,194,638	(30,144)	1,164,494	1,135,376	29,118
Total Undistributed Expenditures		2,731,373	3,165	2,734,538	2,580,175	154,363
Total Expenditures - Current Expense		9,055,620	(852,741)	8,202,879	7,688,080	514,799
Total School Based Expenditures		9,055,620	(852,741)	8,202,879	7,688,080	514,799
Other Financing Sources/(Uses):						
Operating Transfer In		9,055,620	(852,741)	8,202,879	7,688,080	(514,799)
Total Other Financing Sources/(Uses)		9,055,620	(852,741)	8,202,879	7,688,080	(514,799)
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, 2015**

School: High School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Grades 9 - 12	15-140-100-101	\$ 2,491,940	\$ (33,820)	\$ 2,458,120	\$ 2,384,368	\$ 73,752
Regular Programs - Undistributed Instruction:						
Other Purchased Services	15-190-100-500	176,830	-	176,830	119,350	57,480
General Supplies	15-190-100-610	409,470	62,603	472,073	401,627	70,446
Textbooks	15-190-100-640	24,500	11,587	36,087	35,644	443
Total Regular Programs - Instruction		<u>3,102,740</u>	<u>40,370</u>	<u>3,143,110</u>	<u>2,940,989</u>	<u>202,121</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	184,267	-	184,267	179,900	4,367
General Supplies	15-201-100-610	3,000	-	3,000	199	2,801
Total Cognitive - Mild		<u>187,267</u>	<u>-</u>	<u>187,267</u>	<u>180,099</u>	<u>7,168</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	61,826	-	61,826	61,605	221
Other Salaries for Instruction	15-204-100-106	36,000	(36,000)	-	-	-
General Supplies	15-204-100-610	4,000	-	4,000	227	3,773
Total Learning and/or Language Disabilities		<u>101,826</u>	<u>(36,000)</u>	<u>65,826</u>	<u>61,832</u>	<u>3,994</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	-	36,366	36,366	29,754	6,612
Other Salaries for Instruction	15-209-100-106	38,334	-	38,334	37,703	631
General Supplies	15-209-100-610	4,000	-	4,000	-	4,000
Total Behavioral Disabilities		<u>42,334</u>	<u>36,366</u>	<u>78,700</u>	<u>67,457</u>	<u>11,243</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	349,397	(11,293)	338,104	338,104	-
Other Salaries for Instruction	15-213-100-106	37,819	-	37,819	37,203	616
Total Resource Room		<u>387,216</u>	<u>(11,293)</u>	<u>375,923</u>	<u>375,307</u>	<u>616</u>
Total Special Education		<u>718,643</u>	<u>(10,927)</u>	<u>707,716</u>	<u>684,695</u>	<u>23,021</u>
Basic Skills/Remedial:						
Salaries of Teachers	15-230-100-101	154,886	-	154,886	153,205	1,681
Total Basic Skills/Remedial		<u>154,886</u>	<u>-</u>	<u>154,886</u>	<u>153,205</u>	<u>1,681</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	160,860	113,154	274,014	274,014	-
Other Salaries for Instruction	15-240-100-106	101,446	(1,218)	100,228	97,148	3,080
General Supplies	15-240-100-610	4,000	(409)	3,591	-	3,591
Textbooks	15-240-100-640	6,500	-	6,500	614	5,886
Total Bilingual Education		<u>272,806</u>	<u>111,527</u>	<u>384,333</u>	<u>371,776</u>	<u>12,557</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	44,828	1,627	46,455	46,455	-
Purchased Services	15-401-100-500	6,500	-	6,500	-	6,500
Supplies and Materials	15-401-100-600	60,000	(40,000)	20,000	16,390	3,610
Other Objects	15-401-100-800	60,785	-	60,785	59,082	1,703
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>172,113</u>	<u>(38,373)</u>	<u>133,740</u>	<u>121,927</u>	<u>11,813</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, 2015**

School: High School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
School Sponsored Athletics:						
Salaries	15-402-100-100	414,031	32,587	446,618	440,726	5,892
Other Salaries for Instruction	15-402-100-105	60,025	-	60,025	58,869	1,156
Other Purchased Services	15-402-100-500	161,219	(26,685)	134,534	78,134	56,400
Supplies and Materials	15-402-100-600	79,365	(10,000)	69,365	54,092	15,273
Other Objects	15-402-100-800	3,000	-	3,000	1,400	1,600
Total School Sponsored Athletics		717,640	(4,098)	713,542	633,221	80,321
Before/After School Activities						
Salaries	15-421-100-101	40,555	-	40,555	4,305	36,250
Total Before/After School Activities		40,555	-	40,555	4,305	36,250
Summer Schools:						
Salaries of Teachers	15-422-100-101	131,376	(76,050)	55,326	55,226	100
Other Purchased Services	15-422-100-500	23,000	-	23,000	6,960	16,040
Supplies and Materials	15-422-100-600	8,000	-	8,000	1,364	6,636
Other Objects	15-422-100-800	9,000	(7,430)	1,570		1,570
Support Salaries	15-422-200-100	-	7,430	7,430	7,430	-
Total Summer Schools		171,376	(76,050)	95,326	70,980	24,346
Alternative Education Program						
Supplies	15-423-100-610	89,031	(70,000)	19,031	-	19,031
Total Alternative Education Program		89,031	(70,000)	19,031	-	19,031
Other At-Risk Programs:						
Salaries of Reading Specialists	15-424-100-179	142,037	3	142,040	142,040	-
Total Other At-Risk Programs:		142,037	3	142,040	142,040	-
Total - Instruction		5,581,827	(47,548)	5,534,279	5,123,138	411,141
Attendance & Social Work Services:						
Salaries	15-000-211-100	92,134	-	92,134	89,950	2,184
Salaries of Drop-Out Prevention Officers	15-000-211-171	39,325	55	39,380	39,380	-
Total Attendance & Social Work Services		131,459	55	131,514	129,330	2,184
Health Services:						
Salaries	15-000-213-100	63,613	7,047	70,660	63,710	6,950
Supplies and Materials	15-000-213-600	1,500	1,200	2,700	2,419	281
Total Health Services		65,113	8,247	73,360	66,129	7,231
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	315,607	56,504	372,111	359,753	12,358
Salaries of Secretarial & Clerical Assistants	15-000-218-105	180,076	(1,000)	179,076	176,607	2,469
Supplies and Materials	15-000-218-600	13,500	1,000	14,500	14,415	85
Other Objects	15-000-218-800	350	-	350	263	87
Total Other Support Services-Students-Regular		509,533	56,504	566,037	551,038	14,999
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	381,049	-	381,049	378,794	2,255
Total Improvement of Instruction Services/Other Support Services Instructional Staff		381,049	-	381,049	378,794	2,255

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

School: High School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE)
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		FINAL TO ACTUAL
Educational Media Services/School Library:						
Salaries	15-000-222-100	92,134	-	92,134	89,950	2,184
Salaries of Technology Coordinators	15-000-222-177	95,121	-	95,121	92,850	2,271
Other Objects	15-000-222-800	40,600	-	40,600	24,023	16,577
Total Educational Media Services/School Library		<u>227,855</u>	<u>-</u>	<u>227,855</u>	<u>206,823</u>	<u>21,032</u>
Support Services School Administration:						
Salaries of Principals & Assistant Principal	15-000-240-103	129,414	-	129,414	128,721	693
Salaries of Other Professional Staff	15-000-240-105	116,955	(39,641)	77,314	58,869	18,445
Supplies and Materials	15-000-240-600	53,600	-	53,600	22,677	30,923
Other Objects	15-000-240-800	31,800	(7,881)	23,919	22,436	1,483
Total Support Services School Administration		<u>331,769</u>	<u>(47,522)</u>	<u>284,247</u>	<u>232,703</u>	<u>51,544</u>
Security:						
Salaries	15-000-266-100	339,241	-	339,241	304,045	35,196
Total Security		<u>339,241</u>	<u>-</u>	<u>339,241</u>	<u>304,045</u>	<u>35,196</u>
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	9,000	13,187	22,187	22,179	8
Total Student Transportation Services		<u>9,000</u>	<u>13,187</u>	<u>22,187</u>	<u>22,179</u>	<u>8</u>
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,194,638	(30,144)	1,164,494	1,135,376	29,118
Total Unallocated Benefits - Employee Benefits		<u>1,194,638</u>	<u>(30,144)</u>	<u>1,164,494</u>	<u>1,135,376</u>	<u>29,118</u>
Total Undistributed Expenditures		<u>3,189,657</u>	<u>327</u>	<u>3,189,984</u>	<u>3,026,417</u>	<u>163,567</u>
Total Expenditures - Current Expense		<u>8,771,484</u>	<u>(47,221)</u>	<u>8,724,263</u>	<u>8,149,555</u>	<u>574,708</u>
Total School Based Expenditures		<u>8,771,484</u>	<u>(47,221)</u>	<u>8,724,263</u>	<u>8,149,555</u>	<u>574,708</u>
Other Financing Sources/(Uses):						
Operating Transfer In		<u>8,771,484</u>	<u>(47,221)</u>	<u>8,724,263</u>	<u>8,149,555</u>	<u>(574,708)</u>
Total Other Financing Sources/(Uses)		<u>8,771,484</u>	<u>(47,221)</u>	<u>8,724,263</u>	<u>8,149,555</u>	<u>(574,708)</u>
Excess/(Deficiency) of Revenues Over/(Under)						
Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		<u>\$ -</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, 2015

	ACCOUNT NUMBERS	JUNE 30, 2015				POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
School: Bradley Elementary						
Current Expense:						
Instruction - Regular Programs:						
Salaries of Teachers:						
Preschool/Kindergarten	15-110-100-101	\$ 187,694	\$ 46,358	\$ 234,052	\$ 234,052	\$ -
Grades 1 - 5	15-120-100-101	1,432,713	(39,909)	1,392,804	1,373,866	18,938
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	138,080	(64,726)	73,354	53,866	19,488
Other Purchased Services	15-190-100-500	60,000	-	60,000	52,692	7,308
General Supplies	15-190-100-610	279,263	(46,233)	233,030	230,941	2,089
Textbooks	15-190-100-640	1,500	1,008	2,508	2,508	-
Other Objects	15-190-100-800	19,300	-	19,300	17,180	2,120
Total Regular Programs - Instruction		<u>2,118,550</u>	<u>(103,502)</u>	<u>2,015,048</u>	<u>1,965,105</u>	<u>49,943</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	226,234	70,519	296,753	296,753	-
Other Salaries for Instruction	15-204-100-106	107,883	63,216	171,099	155,287	15,812
General Supplies	15-204-100-610	7,300	-	7,300	5,093	2,207
Total Learning and/or Language Disabilities		<u>341,417</u>	<u>133,735</u>	<u>475,152</u>	<u>457,133</u>	<u>18,019</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	130,383	(49,295)	81,088	69,271	11,817
Other Salaries for Instruction	15-209-100-106	70,065	-	70,065	50,799	19,266
General Supplies	15-209-100-610	6,000	61	6,061	6,061	-
Total Behavioral Disabilities		<u>206,448</u>	<u>(49,234)</u>	<u>157,214</u>	<u>126,131</u>	<u>31,083</u>
Multiple Disabilities:						
General Supplies	15-212-100-610	2,000	(600)	1,400	-	1,400
Total Multiple Disabilities		<u>2,000</u>	<u>(600)</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	428,944	141,324	570,268	558,018	12,250
Total Resource Room		<u>428,944</u>	<u>141,324</u>	<u>570,268</u>	<u>558,018</u>	<u>12,250</u>
Total Special Education		<u>978,809</u>	<u>225,225</u>	<u>1,204,034</u>	<u>1,141,282</u>	<u>62,752</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	135,769	(86,154)	49,615	22,643	26,972
General Supplies	15-240-100-610	-	600	600	-	600
Total Bilingual Education		<u>135,769</u>	<u>(85,554)</u>	<u>50,215</u>	<u>22,643</u>	<u>27,572</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	10,000	-	10,000	7,141	2,859
Supplies and Materials	15-401-100-600	500	-	500	500	-
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>7,641</u>	<u>2,859</u>
Before/After School Activities						
Salaries	15-421-100-101	40,000	15,000	55,000	52,949	2,051
Total Before/After School Activities		<u>40,000</u>	<u>15,000</u>	<u>55,000</u>	<u>52,949</u>	<u>2,051</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, 2015**

	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: Bradley Elementary						
Other At-Risk Programs:						
Salaries of Teacher Tutors	15-424-100-178	83,564	90,991	174,555	173,334	1,221
Salaries of Reading Specialists	15-424-100-179	74,047	2	74,049	74,049	-
Total Other At-Risk Programs:		157,611	90,993	248,604	247,383	1,221
Total - Instruction		3,441,239	142,162	3,583,401	3,437,003	146,398
Attendance & Social Work Services:						
Salaries of Drop-Out Prevention Officers	15-000-211-171	22,300	37	22,337	22,337	-
Total Attendance & Social Work Services		22,300	37	22,337	22,337	-
Health Services:						
Salaries	15-000-213-100	89,147	(378)	88,769	87,050	1,719
Supplies and Materials	15-000-213-600	2,000	1,204	3,204	3,204	-
Total Health Services		91,147	826	91,973	90,254	1,719
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	163,384	(36,117)	127,267	127,267	-
Salaries of Secretarial & Clerical Assistants	15-000-218-105	56,930	-	56,930	49,207	7,723
Total Other Support Services-Students-Regular		220,314	(36,117)	184,197	176,474	7,723
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	128,753	(18,247)	110,506	110,506	-
Coach/Facilitator Salary	15-000-221-176	236,158	(110,130)	126,028	126,028	-
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		364,911	(128,377)	236,534	236,534	-
Educational Media Services/School Library:						
Salaries	15-000-222-100	51,000	5,025	56,025	56,025	-
Supplies and Materials	15-000-222-600	1,000	850	1,850	1,702	148
Total Educational Media Services/School Library		52,000	5,875	57,875	57,727	148
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	126,582	(12,920)	113,662	113,662	-
Salaries of Other Professional Staff	15-000-240-105	61,051	-	61,051	60,083	968
Supplies and Materials	15-000-240-600	7,000	-	7,000	6,258	742
Total Support Services School Administration		194,633	(12,920)	181,713	180,003	1,710
Security:						
Salaries	15-000-266-100	46,700	-	46,700	46,005	695
Total Security		46,700	-	46,700	46,005	695
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	12,250	-	12,250	10,497	1,753
Total Student Transportation Services		12,250	-	12,250	10,497	1,753

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
School: Bradley Elementary						
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,194,638	(30,294)	1,164,344	1,135,209	29,135
Total Unallocated Benefits - Employee Benefits		1,194,638	(30,294)	1,164,344	1,135,209	29,135
Total Undistributed Expenditures		2,198,893	(200,970)	1,997,923	1,955,040	42,883
Total Expenditures - Current Expense		5,640,132	(58,808)	5,581,324	5,392,043	189,281
Total School Based Expenditures		5,640,132	(58,808)	5,581,324	5,392,043	189,281
Other Financing Sources/(Uses):						
Operating Transfer In		5,640,132	(58,808)	5,581,324	5,392,043	(189,281)
Total Other Financing Sources/(Uses)		5,640,132	(58,808)	5,581,324	5,392,043	(189,281)
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, 2015**

School: Barack H. Obama School	ACCOUNT NUMBERS	JUNE 30, 2015			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	\$ 166,924	\$ 79,691	\$ 246,615	\$ 245,161	\$ 1,454
Grades 1 - 5	15-120-100-101	1,360,680	53,151	1,413,831	1,402,415	11,416
Regular Programs - Undistributed Instruction:						
Other Salaries for Instruction	15-190-100-106	70,271	26,151	96,422	93,818	2,604
Other Purchased Services	15-190-100-500	50,000	10,170	60,170	56,343	3,827
General Supplies	15-190-100-610	100,380	118,867	219,247	217,900	1,347
Other Objects	15-190-100-800	19,300	-	19,300	18,698	602
Total Regular Programs - Instruction		<u>1,767,555</u>	<u>288,030</u>	<u>2,055,585</u>	<u>2,034,335</u>	<u>21,250</u>
Cognitive - Mild:						
Salaries of Teachers	15-201-100-101	57,191	(48,253)	8,938	-	8,938
Total Cognitive - Mild		<u>57,191</u>	<u>(48,253)</u>	<u>8,938</u>		<u>8,938</u>
Learning and/or Language Disabilities:						
Salaries of Teachers	15-204-100-101	92,134	78,622	170,756	170,756	-
Other Salaries for Instruction	15-204-100-106	30,243	-	30,243	27,537	2,706
General Supplies	15-204-100-610	7,300	(600)	6,700	5,767	933
Total Learning and/or Language Disabilities		<u>129,677</u>	<u>78,022</u>	<u>207,699</u>	<u>204,060</u>	<u>3,639</u>
Behavioral Disabilities:						
Salaries of Teachers	15-209-100-101	-	116,346	116,346	86,592	29,754
Other Salaries for Instruction	15-209-100-106	-	41,458	41,458	31,200	10,258
Total Behavioral Disabilities			<u>157,804</u>	<u>157,804</u>	<u>117,792</u>	<u>40,012</u>
Resource Room:						
Salaries of Teachers	15-213-100-101	428,732	(49,491)	379,241	347,758	31,483
Total Resource Room		<u>428,732</u>	<u>(49,491)</u>	<u>379,241</u>	<u>347,758</u>	<u>31,483</u>
Bilingual Education:						
Salaries of Teachers	15-240-100-101	194,273	(145,959)	48,314	44,863	3,451
General Supplies	15-240-100-610	-	600	600	-	600
Total Bilingual Education		<u>194,273</u>	<u>(145,359)</u>	<u>48,914</u>	<u>44,863</u>	<u>4,051</u>
School Sponsored Co-Curricular/ Extra-Curricular Activities:						
Salaries	15-401-100-100	10,000	-	10,000	4,113	5,887
Supplies and Materials	15-401-100-600	500	-	500	-	500
Total School Sponsored Co-Curricular/ Extra-Curricular Activities		<u>10,500</u>		<u>10,500</u>	<u>4,113</u>	<u>6,387</u>
Before/After School Activities						
Salaries	15-421-100-101	15,000	15,689	30,689	30,236	453
Total Before/After School Activities		<u>15,000</u>	<u>15,689</u>	<u>30,689</u>	<u>30,236</u>	<u>453</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, 2015**

School: Barack H. Obama School	ACCOUNT NUMBERS	JUNE 30, 2015			ACTUAL	POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		
Other At-Risk Programs:						
Salaries of Teacher Tutors	15-424-100-178	187,254	(167,910)	19,344	-	19,344
Salaries of Reading Specialists	15-424-100-179	66,770	-	66,770	59,223	7,547
Total Other At-Risk Programs:		254,024	(167,910)	86,114	59,223	26,891
Total - Instruction		2,856,952	128,532	2,985,484	2,842,380	143,104
Health Services:						
Salaries	15-000-213-100	-	62,344	62,344	62,344	-
Supplies and Materials	15-000-213-600	2,000	-	2,000	1,778	222
Total Health Services		2,000	62,344	64,344	64,122	222
Other Support Services - Students - Regular:						
Salaries of Other Professional Staff	15-000-218-104	80,577	(6,695)	73,882	73,882	-
Salaries of Secretarial & Clerical Assistants	15-000-218-105	60,025	-	60,025	58,869	1,156
Total Other Support Services-Students-Regular		140,602	(6,695)	133,907	132,751	1,156
Improvement of Instruction Services/Other Support Services - Instruction Staff:						
Salaries of Other Professional Staff	15-000-221-104	128,753	-	128,753	128,064	689
Coach/Facilitator Salary	15-000-221-176	148,093	(61,769)	86,324	67,566	18,758
Total Improvement of Instruction Services/ Other Support Services Instructional Staff		276,846	(61,769)	215,077	195,630	19,447
Educational Media Services/School Library:						
Salaries	15-000-222-100	51,000	7,925	58,925	58,925	-
Supplies and Materials	15-000-222-600	15,000	(2,500)	12,500	10,526	1,974
Total Educational Media Services/School Library		66,000	5,425	71,425	69,451	1,974
Support Services School Administration:						
Salaries of Principals & Assistant Principals	15-000-240-103	122,566	3,402	125,968	125,967	1
Salaries of Other Professional Staff	15-000-240-105	61,570	300	61,870	61,869	1
Supplies and Materials	15-000-240-600	5,000	-	5,000	4,954	46
Total Support Services School Administration		189,136	3,702	192,838	192,790	48
Security:						
Salaries	15-000-266-100	82,462	(43,291)	39,171	39,171	-
Total Security		82,462	(43,291)	39,171	39,171	-
Student Transportation Services:						
Contracted Services (Other Than Between Home & School) - Vendors	15-000-270-512	7,500	7,500	15,000	11,239	3,761
Total Student Transportation Services		7,500	7,500	15,000	11,239	3,761
Unallocated Benefits Employee Benefits:						
Health Benefits	15-000-291-270	1,194,638	(30,295)	1,164,343	1,135,208	29,135
Total Unallocated Benefits - Employee Benefits		1,194,638	(30,295)	1,164,343	1,135,208	29,135
Total Undistributed Expenditures		1,959,184	(63,079)	1,896,105	1,840,362	55,743

**CITY OF ASBURY PARK SCHOOL DISTRICT
 BLENDED RESOURCES FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

School: Barack H. Obama School	ACCOUNT NUMBERS	JUNE 30, 2015			POSITIVE/ (NEGATIVE) FINAL TO ACTUAL	
		ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET		ACTUAL
Total Expenditures - Current Expense		4,816,136	65,453	4,881,589	4,682,742	198,847
Total School Based Expenditures		4,816,136	65,453	4,881,589	4,682,742	198,847
Other Financing Sources/(Uses): Operating Transfer In		4,816,136	65,453	4,881,589	4,682,742	(198,847)
Total Other Financing Sources/(Uses)		4,816,136	65,453	4,881,589	4,682,742	(198,847)
Excess/(Deficiency) of Revenues Over/(Under) Expenditures		-	-	-	-	-
Fund Balances, July 1		-	-	-	-	-
Fund Balances, June 30		\$ -	\$ -	\$ -	\$ -	\$ -

This page intentionally left blank.

E. Special Revenue Fund

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	NO CHILD LEFT BEHIND			
	TITLE I	TITLE I CARRYOVER	TITLE I - SIA	TITLE - II-A
Revenues:				
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	1,503,112	-	27,230	236,320
Local Sources	-	-	-	-
Total Revenues	1,503,112	-	27,230	236,320
Expenditures:				
Instruction:				
Salaries of Teachers	34,093	-	-	-
Other Salaries	-	-	4,183	-
Purchased Professional Services	78,033	-	-	-
Other Purchased Services	-	-	-	-
Tuition	-	-	-	-
General Supplies	70,734	-	1,847	-
Textbooks	-	-	-	-
Other Objects	-	-	-	-
Total Instruction	182,860	-	6,030	-
Support Services:				
Salaries of Supervisors	164,986	-	-	104,874
Salaries of Other Professional Staff	-	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-
Other Salaries	-	-	-	-
Personal Services - Employee Benefits	33,748	-	-	6,560
Tuition	-	-	-	-
Purchased Professional Services	112,500	-	21,200	108,225
Rentals	-	-	-	-
Student Transportation	-	-	-	-
Other Purchased Services	-	-	-	8,208
Travel	-	-	-	1,368
Supplies & Materials	715	-	-	7,085
Other Objects	-	-	-	-
Total Support Services	311,949	-	21,200	236,320
Total Expenditures	494,809	-	27,230	236,320
Excess/ Deficit of Revenues over Expenditures	1,008,303	-	-	-
Other Financing Sources/(Uses):				
Operating Transfers Out:				
Contribution to Whole School Reform	(1,008,303)	-	-	-
Total Other Financing Sources/(Uses)	(1,008,303)	-	-	-
Excess of Revenue & Other Financing Sources Over Expenditures & Other Financing Uses	\$ -	\$ -	\$ -	\$ -

**CITY OF ASBURY PARK SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	<u>NO CHILD LEFT BEHIND</u>		I.D.E.A. PART B BASIC	I.D.E.A. PART B PRESCHOOL
	TITLE II-A CARRYOVER	TITLE III	REGULAR PROGRAM	PROGRAM
Revenues:				
State Sources	\$ -	\$ -	\$ -	\$ -
Federal Sources	-	46,889	898,886	17,168
Local Sources	-	-	-	-
Total Revenues	-	46,889	898,886	17,168
Expenditures:				
Instruction:				
Salaries of Teachers	-	-	-	-
Other Salaries	-	-	-	-
Purchased Professional Services	-	11,151	88,170	-
Other Purchased Services	-	-	-	-
Tuition	-	-	549,132	-
General Supplies	-	-	115,488	10,318
Textbooks	-	-	-	-
Other Objects	-	-	-	-
Total Instruction	-	11,151	752,790	10,318
Support Services:				
Salaries of Supervisors	-	22,555	77,119	-
Salaries of Other Professional Staff	-	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-
Other Salaries	-	-	-	-
Personal Services-Employee Benefits	-	5,365	12,286	-
Tuition	-	-	-	-
Purchased Professional Services	-	7,818	53,219	6,850
Rentals	-	-	-	-
Student Transportation	-	-	-	-
Other Purchased Services	-	-	-	-
Travel	-	-	-	-
Supplies & Materials	-	-	3,472	-
Other Objects	-	-	-	-
Total Support Services	-	35,738	146,096	6,850
Total Expenditures	-	46,889	898,886	17,168
Excess/ Deficit of Revenues over Expenditures	-	-	-	-
Other Financing Sources/(Uses):				
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
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	O.C.E.A.N.	TEACHING AMERICAN HISTORY	PERKINS	RACE TO THE TOP	WORKFORCE INVESTMENT ACT
Revenues:					
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	-	-	5,979	44,095	2,036
Local Sources	-	-	-	-	-
Total Revenues	-	-	5,979	44,095	2,036
Expenditures:					
Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Tuition	-	-	-	-	-
General Supplies	-	-	5,979	-	-
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	-	-	5,979	-	-
Support Services:					
Salaries of Supervisors	-	-	-	-	-
Salaries of Other Professional Staff	-	-	-	-	-
Salaries of Secretarial & Clerical Assistants	-	-	-	-	-
Other Salaries	-	-	-	-	2,036
Personal Services - Employee Benefits	-	-	-	-	-
Tuition	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Rentals	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Materials	-	-	-	44,095	-
Other Objects	-	-	-	-	-
Total Support Services	-	-	-	44,095	2,036
Total Expenditures	-	-	5,979	44,095	2,036
Excess/ Deficit of Revenues over Expenditures	-	-	-	-	-
Other Financing Sources/(Uses):					
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
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRESCHOOL EDUCATION AID	NONPUBLIC TEXTBOOKS	NONPUBLIC TECHNOLOGY	NONPUBLIC NURSING
Revenues:				
State Sources	\$ 7,851,975	\$ 17,675	\$ 9,510	\$ 25,409
Federal Sources	-	-	-	-
Local Sources	-	-	-	-
Total Revenues	7,851,975	17,675	9,510	25,409
Expenditures:				
Instruction:				
Salaries of Teachers	525,328	-	-	-
Other Salaries	158,385	-	-	-
Purchased Professional Services	-	-	-	-
Other Purchased Services	67,008	-	-	-
Tuition	-	-	-	-
General Supplies	240,164	-	9,510	-
Textbooks	-	17,675	-	-
Other Objects	11,443	-	-	-
Total Instruction	1,002,328	17,675	9,510	-
Support Services:				
Salaries of Supervisors	158,577	-	-	-
Salaries of Other Professional Staff	413,040	-	-	-
Salaries of Secretarial & Clerical Assistants	117,738	-	-	-
Other Salaries	359,711	-	-	-
Personal Services - Employee Benefits	420,208	-	-	-
Tuition	5,545,407	-	-	-
Purchased Professional Services	8,153	-	-	25,409
Rentals	8,000	-	-	-
Student Transportation	344,640	-	-	-
Other Purchased Services	17,940	-	-	-
Travel	-	-	-	-
Supplies & Materials	29,881	-	-	-
Other Objects	-	-	-	-
Total Support Services	7,423,295	-	-	25,409
Total Expenditures	8,425,623	17,675	9,510	25,409
Excess/ Deficit of Revenues Over Expenditures	(573,648)	-	-	-
Other Financing Sources/(Uses):				
Operating Transfers Out:				
Contribution to Whole School Reform	-	-	-	-
General Fund Contribution to Preschool Education Program	573,648	-	-	-
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
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	NONPUBLIC AUXILIARY SERVICES				
	COMPENSATORY EDUCATION	ENGLISH AS A SECOND LANGUAGE	TRANS- PORTATION	SCHOOL DONATIONS	MOESC
Revenues:					
State Sources	\$ 171,546	\$ 68,421	\$ 6,300	\$ -	\$ -
Federal Sources	-	-	-	-	-
Local Sources	-	-	-	2,632	12,457
Total Revenues	171,546	68,421	6,300	2,632	12,457
Expenditures:					
Instruction:					
Salaries of Teachers	-	-	-	-	-
Other Salaries	-	-	-	-	-
Purchased Professional Services	171,546	68,421	6,300	-	-
Other Purchased Services	-	-	-	-	-
Tuition	-	-	-	-	-
General Supplies	-	-	-	2,632	12,457
Textbooks	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Instruction	171,546	68,421	6,300	2,632	12,457
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	-	-	-	-	-
Rentals	-	-	-	-	-
Student Transportation	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total Support Services	-	-	-	-	-
Total Expenditures	171,546	68,421	6,300	2,632	12,457
Excess/ Deficit of Revenues Over Expenditures	-	-	-	-	-
Other Financing Sources/(Uses):					
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
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	NONPUBLIC HANDICAPPED SERVICES			2015
	SUPPLEMENTAL INSTRUCTION	EXAMINATION AND CLASSIFICATION	CORRECTIVE SPEECH	
Revenues:				
State Sources	\$ 28,250	\$ 30,266	\$ 9,786	\$ 8,219,138
Federal Sources	-	-	-	2,781,715
Local Sources	-	-	-	15,089
Total Revenues	28,250	30,266	9,786	11,015,942
Expenditures:				
Instruction:				
Salaries of Teachers	-	-	-	559,421
Other Salaries	-	-	-	162,568
Purchased Professional Services	28,250	30,266	9,786	491,923
Other Purchased Services	-	-	-	67,008
Tuition	-	-	-	549,132
General Supplies	-	-	-	469,129
Textbooks	-	-	-	17,675
Other Objects	-	-	-	11,443
Total Instruction	28,250	30,266	9,786	2,328,299
Support Services:				
Salaries of Supervisors	-	-	-	528,111
Salaries of Other Professional Staff	-	-	-	413,040
Salaries of Secretarial & Clerical Assistants	-	-	-	117,738
Other Salaries	-	-	-	361,747
Personal Services - Employee Benefits	-	-	-	478,167
Tuition	-	-	-	5,545,407
Purchased Professional Services	-	-	-	343,374
Rentals	-	-	-	8,000
Student Transportation	-	-	-	344,640
Other Purchased Services	-	-	-	26,148
Travel	-	-	-	1,368
Supplies & Materials	-	-	-	85,248
Other Objects	-	-	-	-
Total Support Services	-	-	-	8,252,988
Total Expenditures	28,250	30,266	9,786	10,581,287
Excess/Deficit of Revenues Over Expenditures	-	-	-	434,655
Other Financing Sources/(Uses):				
Operating Transfers In:				
General Fund Contribution to Preschool Education Program	-	-	-	573,648
Operating Transfers Out:				
Contribution to Whole School Reform	-	-	-	(1,008,303)
Total Other Financing Sources/(Uses)	-	-	-	(434,655)
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, 2015**

	BUDGETED	ACTUAL	VARIANCE
Expenditures:			
Instruction:			
Salaries of Teachers	\$ 783,799	\$ 683,713	\$ 100,086
Purchased Professional & Educational Services	110,154	67,008	43,146
General Supplies	264,920	240,164	24,756
Other Objects	13,070	11,443	1,627
	<hr/>	<hr/>	<hr/>
Total Instruction	1,171,943	1,002,328	169,615
	<hr/>	<hr/>	<hr/>
Support Services:			
Salaries of Supervisors of Instruction	160,994	158,577	2,417
Salaries of Other Professional Staff	413,040	413,040	-
Salaries of Secretarial & Clerical Assistants	117,738	117,738	-
Other Salaries	360,164	359,711	453
Employee Benefits	432,494	420,208	12,286
Tuition	6,016,283	5,545,407	470,876
Purchased Professional Services	11,800	8,153	3,647
Rentals	8,000	8,000	-
Student Transportation	344,640	344,640	-
Other Purchased Services	30,911	17,940	12,971
Travel	3,000	-	3,000
Supplies and Materials	31,774	29,881	1,893
	<hr/>	<hr/>	<hr/>
Total Support Services	7,930,838	7,423,295	507,543
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 9,102,781	\$ 8,425,623	\$ 677,158
	<hr/>	<hr/>	<hr/>

CALCULATION OF BUDGET & CARRYOVER

Total Revised 2014-2015 Preschool Education Aid Allocation	\$ 7,811,335
Add: Actual Preschool Education Aid Carryover (June 30, 2014)	563,581
Add: Cancellation of Prior Year Encumbrances	365,400
Add: Local Source Revenue - Tuition and Prior Year Refunds	573,648
	<hr/>
Total Preschool Education Aid Funds Available for 2014-2015 Budget	9,313,964
Less: 2014-2015 Budgeted Preschool Education Aid (Including prior year budgeted carryover)	(9,102,781)
	<hr/>
Available & Unbudgeted Preschool Education Aid Funds as of June 30, 2015	211,183
Add: June 30, 2015 Unexpended Preschool Education Aid Funds	677,158
	<hr/>
2014-2015 Carryover - Preschool Education Aid Funds	\$ 888,341
	<hr/>
2014-2015 Preschool Education Aid Funds Carryover Budgeted in 2015-2016	823,665
	<hr/>

This page intentionally left blank.

F. Capital Projects Fund

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
SUMMARY SCHEDULE OF PROJECT EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PROJECT TITLE	APPROVAL DATE	APPROPRIATIONS	GAAP EXPENDITURES		CANCELLATIONS	UNEXPENDED APPROPRIATIONS JUNE 30, 2015
			PRIOR YEARS	CURRENT YEAR		
Repair Exterior Masonry Thurgood Marshall School	6/2/2009	\$ 145,282	\$ 83,415	\$ -	\$ 61,867	\$ -
Roof Repairs/Roof Replacement Asbury Park Middle School	9/21/2009	381,381	216,277	-	165,104	-
Replace Four Rooftop HVAC Units Bradley Elementary School	9/21/2009	244,900	151,310	-	93,590	-
Asbury Park Middle School Roof Repair & Replacement	9/14/2012	107,534	19,800	-	-	87,734
Asbury Park High School Roof Repair & Replacement	9/14/2012	132,981	21,600	-	-	111,381
Totals		\$ 1,012,078	\$ 492,402	\$ -	\$ 320,561	\$ 199,115

Reconciliation of Fund Balance, June 30, 2015

Unexpended Project Balances, June 30, 2015	\$ 199,115
Less:	
Unexpended State Aid - SDA Grants	<u>(199,115)</u>
Total Fund Balance (GAAP Basis) - June 30, 2015	<u>\$ -</u>

**CITY OF ASBURY PARK SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Revenues & Other Financing Sources:

State Sources - SDA Grant	\$ -
	<hr/>
Total Revenues	-
	<hr/>

Expenditures & Other Financing Uses:

Purchased Professional & Technical Services	-
Construction Services	-
Cancellation of Unearned Receivable	320,561
	<hr/>
Total Expenditures	320,561
	<hr/>
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(320,561)
Beginning Fund Balance	519,676
	<hr/>
Ending Fund Balance	\$ 199,115
	<hr/> <hr/>

**CITY OF ASBURY PARK SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
THURGOOD MARSHALL SCHOOL EXTERIOR MASONARY REPAIR
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 145,282	\$ -	\$ 145,282	\$ 145,282
Total Revenues	145,282	-	145,282	145,282
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	31,415	-	31,415	31,415
Construction Services	52,000	-	52,000	113,867
Cancellation of Unearned Receivable	-	61,867	61,867	-
Total Expenditures	83,415	61,867	145,282	145,282
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 61,867	\$ (61,867)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-100-07-1000
Grant Date	6/2/2009
Original Authorized Cost	\$145,282
Additional Authorized Cost	-
Revised Authorized Cost	\$145,282
Percentage Increase Over Original Authorized Cost	None
Percentage Completion	
Original Target Completion Date	June 2010
Revised Target Completion Date	September 2010

**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 REPAIRS/REPLACEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 381,381	\$ -	\$ 381,381	\$ 381,381
Total Revenues	381,381	-	381,381	381,381
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	26,878	-	26,878	26,878
Construction Services	189,399	-	189,399	354,503
Cancellation of Unearned Receivable	-	165,104	165,104	-
Total Expenditures	216,277	165,104	381,381	381,381
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 165,104	\$ (165,104)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-070-10-1400
Grant Date	9/21/2009
Original Authorized Cost	\$381,381
Additional Authorized Cost	-
Revised Authorized Cost	\$381,381
Percentage Increase Over Original Authorized Cost	None
Percentage Completion	
Original Target Completion Date	August 2010
Revised Target Completion Date	December 2010

**CITY OF ASBURY PARK SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, PROJECT BALANCE AND
PROJECT STATUS - BUDGETARY BASIS
BRADLEY ELEMENTARY SCHOOL HVAC UNIT REPLACEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 244,900	\$ -	\$ 244,900	\$ 244,900
Total Revenues	244,900	-	244,900	244,900
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	27,910	-	27,910	27,910
Construction Services	123,400	-	123,400	216,990
Cancellation of Unearned Receivable	-	93,590	93,590	-
Total Expenditures	151,310	93,590	244,900	244,900
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 93,590	\$ (93,590)	\$ -	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-040-10-1400
Grant Date	9/21/2009
Original Authorized Cost	\$244,900
Additional Authorized Cost	-
Revised Authorized Cost	\$244,900
Percentage Increase Over Original Authorized Cost	None
Percentage Completion	
Original Target Completion Date	August 2010
Revised Target Completion Date	December 2010

**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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 107,534	\$ -	\$ 107,534	\$ 107,534
Total Revenues	107,534	-	107,534	107,534
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	19,800	-	19,800	20,000
Construction Services	-	-	-	87,534
Total Expenditures	19,800	-	19,800	107,534
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	\$ 87,734	\$ -	\$ 87,734	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-070-12-2400
Grant Date	9/14/2012
Original Authorized Cost	\$107,534
Additional Authorized Cost	-
Revised Authorized Cost	\$107,534
Percentage Increase Over Original Authorized Cost	None
Percentage Completion	
Original Target Completion Date	September 2014
Revised Target Completion Date	September 2014

**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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	PRIOR PERIODS	CURRENT YEAR	TOTALS	REVISED AUTHORIZED COST
Revenues:				
State Sources - SDA Grant	\$ 132,981	\$ -	\$ 132,981	\$ 132,981
Total Revenues	132,981	-	132,981	132,981
Expenditures & Other Financing Uses:				
Purchased Professional & Technical Services	21,600	-	21,600	25,000
Construction Services	-	-	-	107,981
Total Expenditures	21,600	-	21,600	132,981
Excess/(Deficiency) of Revenues				
Over/(Under) Expenditures	\$ 111,381	\$ -	\$ 111,381	\$ -

ADDITIONAL PROJECT INFORMATION

Project Number	0100-070-12-2400
Grant Date	9/14/2012
Original Authorized Cost	\$132,981
Additional Authorized Cost	-
Revised Authorized Cost	\$132,981
Percentage Increase Over Original Authorized Cost	None
Percentage Completion	
Original Target Completion Date	September 2014
Revised Target Completion Date	September 2014

This page intentionally left blank.

G. Proprietary Funds

This page intentionally left blank

Enterprise Funds

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
ENTERPRISE FUND
COMBINING SCHEDULE OF NET POSITION
AS OF JUNE 30, 2015**

ASSETS	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	2015
Current Assets:			
Cash	\$ 3,897	\$ 598,550	\$ 602,447
Accounts Receivable:			
State	1,803	-	1,803
Federal	117,196	-	117,196
Other	7,571	53,582	61,153
Inventories	19,791	6,277	26,068
	<hr/>	<hr/>	<hr/>
Total Current Assets	150,258	658,409	808,667
Noncurrent Assets:			
Equipment	879,334	2,325,476	3,204,810
Accumulated Depreciation	(688,082)	(2,278,210)	(2,966,292)
	<hr/>	<hr/>	<hr/>
Total Noncurrent Assets	191,252	47,266	238,518
	<hr/>	<hr/>	<hr/>
Total Assets	341,510	705,675	1,047,185
	<hr/>	<hr/>	<hr/>
LIABILITIES			
Current Liabilities:			
Accounts Payable	102,051	12,479	114,530
Unearned Revenues	2,186	-	2,186
	<hr/>	<hr/>	<hr/>
Total Current Liabilities	104,237	12,479	116,716
Long-Term Liabilities:			
Compensated Absences Payable	-	49,368	49,368
	<hr/>	<hr/>	<hr/>
Total Long-Term Liabilities	-	49,368	49,368
	<hr/>	<hr/>	<hr/>
Total Liabilities	104,237	61,847	166,084
	<hr/>	<hr/>	<hr/>
NET POSITION			
Invested in Capital Assets	191,252	47,266	238,518
Unrestricted	46,021	596,562	642,583
	<hr/>	<hr/>	<hr/>
Total Net Position	\$ 237,273	\$ 643,828	\$ 881,101
	<hr/>	<hr/>	<hr/>

**CITY OF ASBURY PARK SCHOOL DISTRICT
ENTERPRISE FUND
COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	2015
Operating Revenues:			
Local Sources:			
Daily Sales - Reimbursable Programs	\$ 134,306	\$ -	\$ 134,306
Other Sales	43,332	-	43,332
Services Provided to Other LEA's	-	580,720	580,720
Total Operating Revenue	177,638	580,720	758,358
Operating Expenses:			
Cost of Goods Sold	1,347,769	-	1,347,769
Salaries	138,229	367,835	506,064
Employee Benefits	963	6,789	7,752
Purchased Services	131,300	33,947	165,247
Energy (Heat & Electricity)	-	5,040	5,040
Depreciation	41,700	10,025	51,725
Supplies and Materials	94,233	26,372	120,605
Miscellaneous	-	8,444	8,444
Equipment	-	31,755	31,755
Total Operating Expenses	1,754,194	490,207	2,244,401
Operating Income/(Loss)	(1,576,556)	90,513	(1,486,043)
Nonoperating Revenues/(Expenses):			
State Sources:			
State School Lunch Program	16,142	-	16,142
Federal Source:			
National School Lunch Program	864,181	-	864,181
National School Breakfast Program	458,391	-	458,391
Snack Program	55,441	-	55,441
Food Distribution Program	94,233	-	94,233
Fresh Fruit & Vegetables Program	53,597	-	53,597
Total Nonoperating Revenues	1,541,985	-	1,541,985
Net Income/(Loss)	(34,571)	90,513	55,942
Net Position - Beginning	271,844	553,315	825,159
Total Net Position - Ending	\$ 237,273	\$ 643,828	\$ 881,101

**CITY OF ASBURY PARK SCHOOL DISTRICT
ENTERPRISE FUND
COMBINING SCHEDULE OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	FOOD SERVICE	INFORMATION TECHNOLOGY CENTER	2015
Cash Flows From Operating Activities:			
Receipts from Customers	\$ 183,490	\$ 544,043	\$ 727,533
Payments to Employees	(137,266)	(361,046)	(498,312)
Payments to Suppliers	(1,476,685)	(106,493)	(1,583,178)
Net Cash Flows From Operating Activities	(1,430,461)	76,504	(1,353,957)
Cash Flows From Noncapital Financing Activities:			
Cash Received From State & Federal Reimbursements	1,431,654	-	1,431,654
Net Cash Flows From Noncapital Financing Activities	1,431,654	-	1,431,654
Cash Flows From Financing Activities:			
Purchase of Fixed Assets	(24,515)	(25,157)	(49,672)
Net Cash Flows From Financing Activities	(24,515)	(25,157)	(49,672)
Net Change in Cash & Cash Equivalents			
Balances - Beginning of Year	(23,322)	51,347	28,025
	27,219	547,203	574,422
Balances - Ending of Year	\$ 3,897	\$ 598,550	\$ 602,447

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

Operating Income/(Loss)	\$ (1,576,556)	\$ 90,513	\$ (1,486,043)
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Flows From Operating Activities:			
Food Distribution Program	94,233	-	94,233
Depreciation	41,700	10,025	51,725
Change in Assets & Liabilities:			
(Increase)/Decrease in Inventory	1,625	1,145	2,770
Decrease/(Increase) in Accounts Receivable	3,740	(32,287)	(28,547)
(Decrease)/Increase in Accounts Payable	2,685	11,498	14,183
(Decrease)/Increase in Unearned Revenues	2,112	(4,390)	(2,278)
Total Adjustments	146,095	(14,009)	132,086
Net Cash Flows From Operating Activities	\$ (1,430,461)	\$ 76,504	\$ (1,353,957)

This page intentionally left blank.

Internal Service Fund

Not Applicable

This page intentionally left blank

H. Fiduciary Fund

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2015**

ASSETS	PRIVATE PURPOSE		AGENCY		2015
	UNEMPLOYMENT	SCHOLARSHIP	STUDENT	PAYROLL	
	COMPENSATION TRUST	TRUST	ACTIVITY		
Cash & Cash Equivalents	\$ 124,720	\$ 5,362	\$ 18,224	\$ 1,687,779	\$ 1,836,085
Interfund Receivable	-	-	-	1,001	1,001
Total Assets	124,720	5,362	18,224	1,688,780	1,837,086
LIABILITIES					
Due to Student Groups	-	-	18,224	-	18,224
Intergovernmental Payable- State	22,900	-	-	8,448	31,348
Interfund Payable	15,475	-	-	-	15,475
Accrued Salaries & Wages	-	-	-	1,664,906	1,664,906
Reserved for Flexible Spending	-	-	-	15,426	15,426
Total Liabilities	38,375	-	18,224	1,688,780	1,745,379
NET POSITION					
Reserve For:					
Scholarships	-	5,362	-	-	5,362
Unemployment Claims	86,345	-	-	-	86,345
Total Net Position	\$ 86,345	\$ 5,362	\$ -	\$ -	\$ 91,707

**CITY OF ASBURY PARK SCHOOL DISTRICT
FIDUCIARY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

ADDITIONS	PRIVATE PURPOSE		2015
	UNEMPLOYMENT COMPENSATION TRUST	SCHOLARSHIP TRUST	
Contributions:			
Budget Appropriation	\$ 135,000	\$ -	\$ 135,000
Contributions Plan Members	-	2,050	2,050
	87,545	-	87,545
Total Contributions	222,545	2,050	224,595
Investment Earnings:			
Interest	-	11	11
Net Investment Earnings	-	11	11
Total Additions	222,545	2,061	224,606
DEDUCTIONS			
Scholarships	-	2,050	2,050
Unemployment Claims	159,346	-	159,346
Total Deductions	159,346	2,050	161,396
Change in Net Position	63,199	11	63,210
Net Position - Beginning of the Year	23,146	5,351	28,497
Net Position - End of the Year	\$ 86,345	\$ 5,362	\$ 91,707

**CITY OF ASBURY PARK SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	BALANCE JULY 1, 2014	CASH RECEIPTS	CASH DISBURSEMENTS	BALANCE JUNE 30, 2015
ASSETS				
High School Student Council	\$ 12,304	\$ 19,069	\$ 18,980	\$ 12,393
Athletic Account	923	32,930	28,945	4,908
Asbury Park High School-SPOT	1,043	-	120	923
Total Assets	\$ 14,270	\$ 51,999	\$ 48,045	\$ 18,224
LIABILITIES				
Due to Student Groups	\$ 14,270	\$ 51,999	\$ 48,045	\$ 18,224
Total Liabilities	\$ 14,270	\$ 51,999	\$ 48,045	\$ 18,224

**PAYROLL AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	BALANCE JULY 1, 2014	ADDITIONS	DELETIONS	BALANCE JUNE 30, 2015
ASSETS				
Cash & Cash Equivalents	\$ 1,654,787	\$ 45,086,223	\$ 45,053,231	\$ 1,687,779
Interfund Receivable	8,364	-	7,363	1,001
Total Assets	\$ 1,663,151	\$ 45,086,223	\$ 45,060,594	\$ 1,688,780
LIABILITIES				
Payroll Deductions & Withholdings	\$ 3,120	\$ 8,448	\$ 3,120	\$ 8,448
Interfund Payable	-	43,409,467	43,409,467	-
Accrued Salaries & Wages	1,648,339	1,659,008	1,642,441	1,664,906
Reserved for Flexible Spending	11,692	9,300	5,566	15,426
Total Liabilities	\$ 1,663,151	\$ 45,086,223	\$ 45,060,594	\$ 1,688,780

This page intentionally left blank.

I. Long-Term Debt

This page intentionally left blank

**CITY OF ASBURY PARK SCHOOL DISTRICT
LONG-TERM DEBT
SCHEDULE OF SERIAL BONDS PAYABLE
JUNE 30, 2015**

SERIES	DATE OF ISSUE	AMOUNT OF ISSUE	INTEREST RATE	ANNUAL PAYMENTS DATE	ANNUAL PAYMENTS AMOUNT	AMOUNT OUTSTANDING	
						JUNE 30, 2014	JUNE 30, 2015
2008 Series - Refunding Bonds	1/16/2008	\$ 7,900,000	5.000%	2/1/2016	1,015,000	\$ 2,925,000	\$ 1,940,000
			4.500%	2/1/2017	925,000	\$ -	\$ 985,000
Total						\$ 2,925,000	\$ 1,940,000

**CITY OF ASBURY PARK SCHOOL DISTRICT
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	JUNE 30, 2015				VARIANCE POSITIVE/ (NEGATIVE) FINAL TO ACTUAL
	ORIGINAL BUDGET	BUDGET TRANSFERS	FINAL BUDGET	ACTUAL	
Revenues:					
Local Sources:					
Local Tax Levy	\$ 355,226	\$ -	\$ 355,226	\$ 355,226	\$ -
State Sources:					
Debt Service Aid Type II	761,550	-	761,550	761,550	-
Total Revenues	<u>1,116,776</u>	<u>-</u>	<u>1,116,776</u>	<u>1,116,776</u>	<u>-</u>
Expenditures:					
Regular Debt Service:					
Interest	131,776	-	131,776	131,775	1
Redemption of Principal	985,000	-	985,000	985,000	-
Total Expenditures	<u>1,116,776</u>	<u>-</u>	<u>1,116,776</u>	<u>1,116,775</u>	<u>1</u>
Excess/(Deficiency) of Revenues					
Over/(Under) Expenditures	-	-	-	1	1
Fund Balance, July 1	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Fund Balance, June 30	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 1</u>

STATISTICAL SECTION (Unaudited)

This page intentionally left blank

Financial Trends Information
<p>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</p>

This page intentionally left blank.

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

	FISCAL YEAR ENDING JUNE 30,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Governmental Activities										
Invested in Capital Assets,										
Net of Related Debt	\$ 17,549,219	\$ 16,961,416	\$ 15,323,134	\$ 14,825,081	\$ 13,638,694	\$ 13,512,199	\$ 13,307,786	\$ 30,779,237	\$ 31,052,976	\$ 31,619,037
Restricted	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536	12,607	3,269,923	5,187,506
Unrestricted	(25,705,315)	(3,218,370)	476,897	(3,371,854)	(6,508,529)	(7,416,714)	(8,223,491)	(3,863,990)	(6,753,523)	(6,619,155)
Total Governmental Activities										
Net Position	\$ 1,908,356	\$ 19,962,224	\$ 23,677,617	\$ 19,538,316	\$ 12,323,068	\$ 7,806,976	\$ 6,053,831	\$ 26,927,854	\$ 27,569,376	\$ 30,187,388
Business-Type Activities										
Invested in Capital Assets,										
Net of Related Debt	\$ 238,518	\$ 240,572	\$ 266,969	\$ 279,000	\$ 301,599	\$ 310,565	\$ 347,394	\$ 403,800	\$ 427,852	\$ 484,792
Unrestricted	642,583	584,587	431,915	(277,585)	(207,297)	(855,265)	(902,126)	(868,692)	(710,039)	(517,036)
Total Business-Type Activities										
Net Position	\$ 881,101	\$ 825,159	\$ 698,884	\$ 1,415	\$ 94,302	\$ (544,700)	\$ (554,732)	\$ (464,892)	\$ (282,187)	\$ (32,244)
District-Wide										
Invested in Capital Assets,										
Net of Related Debt	\$ 17,787,737	\$ 17,201,988	\$ 15,590,103	\$ 15,104,081	\$ 13,940,293	\$ 13,822,764	\$ 13,655,180	\$ 31,183,037	\$ 31,480,828	\$ 32,103,829
Restricted	10,064,452	6,219,178	7,877,586	8,085,089	5,192,903	1,711,491	969,536	12,607	3,269,923	5,187,506
Unrestricted	(25,062,732)	(2,633,783)	908,812	(3,649,439)	(6,715,826)	(8,271,979)	(9,125,617)	(4,732,682)	(7,463,562)	(7,136,191)
Total District Net Position										
	\$ 2,789,457	\$ 20,787,383	\$ 24,376,501	\$ 19,539,731	\$ 12,417,370	\$ 7,262,276	\$ 5,499,099	\$ 26,462,962	\$ 27,287,189	\$ 30,155,144

Source: School District Financial Reports

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Expenses:										
Governmental Activities										
Instruction:										
Regular	\$ 15,747,491	\$ 15,130,637	\$ 13,737,905	\$ 20,038,915	\$ 20,767,548	\$ 22,150,176	\$ 25,937,161	\$ 23,848,591	\$ 31,125,267	\$ 29,505,593
Special Education	5,257,101	5,004,992	4,338,315	4,522,480	4,808,721	4,979,054	3,397,547	4,849,167	7,195,866	5,759,970
Other Special Education	1,459,844	1,481,229	1,534,892	1,532,965	1,686,040	1,882,648	1,670,462	1,234,554	1,922,293	1,396,863
Other Instruction	2,300,453	2,865,163	2,966,922	2,759,282	2,924,174	2,879,894	1,300,326	1,221,458	1,471,530	960,611
Support Services:										
Tuition	10,740,718	11,155,035	10,748,192	5,225,406	4,945,522	6,461,259	6,989,656	6,747,333	7,931,055	7,727,116
Student & Instruction Related Services	12,020,417	10,921,121	11,125,944	11,129,884	9,971,080	12,009,773	10,631,630	10,596,837	13,248,416	11,493,850
General Administrative Services	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433	1,896,030	1,784,987	-
School Administrative Services	2,251,110	1,735,175	1,120,174	1,181,073	929,093	1,477,603	1,835,177	1,541,712	2,838,343	3,158,934
Central Services	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821	1,035,794	1,305,392	3,464,219
Administrative Information Technology	290,404	106,155	95,987	146,226	74,955	125,055	180,704	129,487	154,631	-
Plant Operations & Maintenance	6,479,908	6,531,470	6,344,738	6,157,211	5,475,167	5,784,958	6,282,648	6,385,262	7,339,240	7,234,373
Pupil Transportation	2,370,288	2,503,517	1,780,526	1,984,783	1,486,897	1,665,046	1,735,881	2,065,599	1,930,905	2,347,586
Special Schools	-	-	-	-	-	-	224,387	166,017	-	461,447
Unallocated Benefits	20,850,882	14,258,238	15,060,733	13,541,523	14,360,659	14,170,642	13,719,825	15,396,420	-	-
Unallocated Depreciation	1,327,795	1,314,298	1,281,550	1,241,375	1,226,806	1,193,546	1,154,928	1,494,514	-	-
Amortization of Bond Issuance Costs	-	-	-	14,632	14,632	14,632	14,632	14,632	-	-
Amortization of Loss on Refunding	-	-	13,330	13,330	13,330	13,331	13,330	13,330	-	-
Transfer of Funds to Charter School	5,311,688	5,417,984	5,203,918	4,691,095	4,784,727	4,365,633	3,780,170	2,927,078	2,876,883	2,722,621
Interest on Long-term Debt	78,505	118,452	207,042	259,051	306,057	452,658	296,427	492,996	606,804	656,675
Unallocated Adjustment to Capital Assets	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	88,785,586	82,327,749	77,866,712	76,441,865	76,709,143	82,131,660	81,877,146	82,056,812	81,993,685	76,889,858
Business-type Activities										
Food Service	1,754,194	1,584,362	1,569,239	1,626,266	1,557,745	1,553,718	1,770,520	1,518,855	1,321,820	1,390,524
Information Technology Center	490,207	460,016	523,048	605,990	640,373	618,684	605,381	597,975	645,154	1,212,687
Total Business-type Activities Expense	2,244,401	2,044,378	2,092,287	2,232,256	2,198,118	2,172,402	2,375,901	2,116,830	1,966,974	2,603,211
Total District Expenses	\$ 91,029,987	\$ 84,372,127	\$ 79,958,999	\$ 78,674,121	\$ 78,907,261	\$ 84,304,062	\$ 84,253,047	\$ 84,173,642	\$ 83,960,659	\$ 79,493,069
Program Revenues:										
Governmental Activities:										
Charges for Services:										
Instruction (Tuition)	367,180	143,850	328,574	439,384	140,035	59,431	248,183	34,993	188,907	317,801
Operating Grants & Contributions	21,333,747	16,270,736	15,317,951	16,339,446	16,831,491	16,495,374	14,956,490	17,534,683	24,090,096	10,128,420
Total Governmental Activities Program Revenues	21,700,927	16,414,586	15,646,525	16,778,830	16,971,526	16,554,805	15,204,673	17,569,676	24,279,003	10,446,221

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
FISCAL YEAR ENDING JUNE 30,										
Business-Type Activities:										
Charges for Services:										
Food Service	\$ 177,638	\$ 146,957	\$ 155,425	\$ 169,286	\$ 127,593	\$ 174,386	\$ 190,021	\$ 54,782	\$ 17,107	\$ 54,956
Information Technology Center	580,720	590,957	578,031	625,539	567,870	578,160	647,617	740,602	870,527	1,321,639
Operating Grants & Contributions	1,541,985	1,307,739	1,212,295	1,174,146	1,187,159	1,193,663	1,254,300	1,053,734	797,411	1,212,354
Total Business Type Activities Program Revenues	2,300,343	2,045,653	1,945,751	1,968,971	1,882,622	1,946,209	2,091,938	1,849,118	1,685,045	2,588,949
Total District Program Revenues	\$ 24,001,270	\$ 18,460,239	\$ 17,592,276	\$ 18,747,801	\$ 18,854,148	\$ 18,501,014	\$ 17,296,611	\$ 19,418,794	\$ 25,964,048	\$ 13,035,170
Net (Expense)/Revenue:										
Governmental Activities	\$ 67,084,659	\$ 65,913,163	\$ 62,220,187	\$ 59,663,035	\$ 59,737,617	\$ 65,576,855	\$ 66,672,473	\$ 64,487,136	\$ 57,714,682	\$ 66,443,637
Business-Type Activities	(55,942)	(1,275)	146,536	263,285	315,496	226,193	283,963	267,712	281,929	14,262
Total District-Wide Net Expense	\$ 67,028,717	\$ 65,911,888	\$ 62,366,723	\$ 59,926,320	\$ 60,053,113	\$ 65,803,048	\$ 66,956,436	\$ 64,754,848	\$ 57,996,611	\$ 66,457,899
General Revenues & Other Changes in Net Position:										
Governmental Activities:										
Property Taxes Levied for General Purposes, Net	\$ 6,505,623	\$ 6,378,062	\$ 6,253,002	\$ 6,130,395	\$ 6,130,395	\$ 6,130,395	\$ 5,894,611	\$ 5,667,895	\$ 5,449,899	\$ 4,867,928
Taxes Levied for Debt Service	355,226	455,663	457,453	456,826	440,737	286,578	274,862	308,226	266,642	267,320
Unrestricted Grants & Contributions	57,699,792	57,242,851	59,317,721	60,240,210	56,623,026	60,499,454	56,315,135	57,618,595	49,141,416	71,067,375
Investment Earnings	-	-	-	-	-	-	-	-	-	228,552
Reduction of Compensated Absences	-	-	(45,247)	47,156	104,239	139,529	148,880	(98,353)	-	-
Miscellaneous Income	113,774	156,597	281,728	78,510	1,837,401	525,750	679,187	322,002	323,230	158,761
Cancellation of Other Accounts Receivable	-	(125,000)	(843,936)	(125,000)	(932,274)	(111,200)	(113,675)	(22,935)	-	-
Transfers	-	-	50,185	50,185	50,185	50,185	50,185	50,185	-	-
Amortization of Bond Premium	-	-	-	-	-	-	-	-	-	-
Cancellation of Tax Levy Receivable	-	-	-	-	-	(190,691)	-	-	-	-
Cancellation of Prior Year Payables	637,656	955,259	-	-	-	-	-	-	-	-
Total Governmental Activities	65,312,071	65,063,432	65,470,906	66,878,283	64,253,709	67,330,000	63,249,185	63,845,615	55,096,670	76,589,936
Business-Type Activities:										
Investment Earnings	-	-	-	-	-	-	6,948	5,509	91,626	8,057
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	-	-	-	-	-	-	-	-	(59,640)	-
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	5,509	31,986	8,057
Total District-Wide	\$ 65,312,071	\$ 65,188,432	\$ 66,314,911	\$ 67,048,681	\$ 65,208,207	\$ 67,566,225	\$ 63,443,308	\$ 63,851,124	\$ 55,128,656	\$ 76,597,993
Change in Net Position:										
Governmental Activities	\$ (1,772,588)	\$ (849,731)	\$ 3,250,719	\$ 7,215,248	\$ 4,516,092	\$ 1,753,145	\$ (3,423,288)	\$ (2,618,012)	\$ 10,146,299	\$ 2,042,746
Business-Type Activities	55,942	126,275	697,469	(92,887)	639,002	10,032	(89,840)	(249,943)	(6,205)	(423,719)
Total District	\$ (1,716,646)	\$ 126,275	\$ 3,948,188	\$ 7,122,361	\$ 5,155,094	\$ 1,763,177	\$ (3,513,128)	\$ (2,867,955)	\$ 10,140,094	\$ 1,619,027

**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,									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Fund:										
Reserved/Restricted	\$ 10,064,449	\$ 11,066,982	\$ 14,439,540	\$ 12,582,195	\$ 5,801,063	\$ 1,919,667	\$ 936,283	\$ -	\$ 3,402,548	\$ 5,138,053
Unreserved	(3,178,912)	(2,113,527)	(2,818,533)	(4,109,502)	(3,477,068)	(4,042,288)	(2,939,646)	1,278,635	(1,662,162)	(1,248,729)
Total General Fund	\$ 6,885,537	\$ 8,953,455	\$ 11,621,007	\$ 8,472,693	\$ 2,323,995	\$ (2,122,621)	\$ (2,003,363)	\$ 1,278,635	\$ 1,740,386	\$ 3,889,324
All Other Governmental Funds:										
Reserved	\$ -	\$ 320,561	\$ 320,561	\$ 320,561	\$ -	\$ 21,417	\$ -	\$ -	\$ -	\$ 47,927
Unreserved, Reported in:										
Special Revenue Fund	(107,208)	(217,549)	(63,335)	(347,540)	-	-	(716,931)	-	(144,906)	(215,925)
Capital Projects Fund	-	-	-	-	-	710,157	14,990	-	-	-
Debt Service Fund	3	2	-	12	12	17,950	18,263	12,607	12,281	1,527
Total All Other Governmental Funds	\$ (107,205)	\$ 103,014	\$ 257,226	\$ (26,967)	\$ 12	\$ 749,524	\$ (683,678)	\$ 12,607	\$ (132,625)	\$ (166,471)

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Revenues:										
Tax Levy	\$ 6,860,849	\$ 6,833,725	\$ 6,710,455	\$ 6,587,221	\$ 6,571,132	\$ 6,416,973	\$ 6,169,473	\$ 5,976,121	\$ 5,716,541	\$ 5,135,248
Tuition Charges	367,180	143,850	328,574	439,384	59,431	34,993	188,907	317,801	188,907	317,801
Miscellaneous	98,685	97,201	252,695	73,662	1,797,768	360,341	572,836	301,334	323,230	387,313
Local Sources	15,089	59,396	29,033	4,848	39,633	165,409	106,351	20,668	5,666	11,941
State Sources	70,105,720	70,188,630	70,175,630	70,300,649	68,225,958	66,012,314	66,872,184	70,743,752	68,585,873	75,749,261
Federal Sources	3,324,765	3,324,957	4,460,042	6,279,007	5,228,559	10,982,514	4,399,441	4,409,526	4,639,974	5,434,593
Total Revenue	80,772,288	80,647,759	81,956,429	83,684,771	82,003,085	83,996,982	78,368,468	81,486,394	79,460,191	87,036,157
Expenditures:										
Instruction:										
Regular Instruction	15,675,138	15,175,379	13,737,905	20,038,915	20,767,548	22,150,176	25,937,161	23,848,591	23,356,555	23,578,621
Special Education Instruction	5,257,101	5,004,992	4,338,315	4,522,480	4,808,721	4,979,054	3,397,547	4,849,167	4,884,025	4,602,929
Other Special Instruction	1,459,844	1,481,229	1,534,892	1,532,965	1,686,040	1,882,648	1,670,462	1,234,554	1,285,559	1,116,267
School Sponsored/Other Instruction	2,300,453	2,865,163	2,966,922	2,759,282	2,924,174	2,879,894	1,300,326	1,221,458	1,032,082	767,647
Support Services:										
Tuition	10,740,718	11,155,035	10,748,192	5,225,406	4,945,522	6,461,259	6,989,656	6,747,333	7,931,055	6,174,922
Student & Other Instruction Related Services	12,020,417	10,921,121	11,125,944	11,129,884	9,971,080	12,009,773	10,631,630	10,596,837	9,991,243	9,185,009
General Administrative Services	2,251,110	1,735,175	1,120,174	1,181,073	929,093	1,477,603	1,835,177	1,541,712	1,564,660	2,768,340
School Administrative Services	1,138,078	965,278	994,088	948,074	1,550,909	889,597	1,807,433	1,896,030	1,939,600	2,524,379
Central Services	782,371	792,544	799,180	804,868	1,019,986	1,101,664	904,821	1,035,794	889,313	-
Administrative Information Technology	290,404	106,155	95,987	146,226	74,955	125,055	180,704	129,487	154,631	-
Plant Operations & Maintenance	6,479,908	6,531,470	6,344,738	6,157,211	5,475,167	5,784,958	6,282,648	6,385,262	5,628,072	5,781,160
Student Transportation	2,370,288	2,503,517	1,780,526	1,984,783	1,486,897	1,665,046	1,735,881	2,065,599	1,918,706	1,876,102
Employee Benefits	15,158,657	14,477,938	15,245,876	13,732,108	14,531,270	14,327,573	14,025,693	15,531,828	16,194,420	13,596,928
Special Schools	-	-	-	-	-	-	224,387	166,017	206,491	368,753
Transfer of Funds to Charter School	5,311,688	5,417,984	5,203,918	4,691,095	4,784,727	4,365,633	3,780,170	2,927,078	2,876,883	2,722,620
Capital Outlay	988,570	3,000,365	1,068,709	1,522,664	600,404	327,405	95,081	44,518	98,289	9,574,279
Debt Service:										
Principal	985,000	1,254,773	1,209,538	1,154,791	1,115,736	1,082,126	1,039,131	976,256	908,823	866,672
Interest & Other Charges	131,775	177,761	228,664	281,439	326,266	368,764	395,168	582,457	630,358	675,930
Total Expenditures	83,341,520	83,565,879	78,543,568	77,813,264	76,998,495	81,878,228	82,233,076	81,779,978	81,490,765	86,180,558
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(2,569,232)	(2,918,120)	3,412,861	5,871,507	5,004,590	2,118,754	(3,864,608)	(293,584)	(2,030,574)	855,599

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Other Financing Sources/(Uses):										
Cancellation of Prior Year Receivable Transfers Out	(26,000)	(135,000)	(868,936)	(125,000)	(932,274)	(111,200)	(113,675)	(22,935)	(84,517)	-
Refunding Bonds Issued	-	-	-	-	-	-	-	7,900,000	-	-
Bonds Redeemed	-	-	-	-	-	-	-	(8,100,000)	-	-
Bond Premium	-	-	-	-	-	-	-	451,666	-	-
Loss on Refunding	-	-	-	-	-	-	-	(119,972)	-	-
Cost of Issuance	-	-	-	-	-	-	-	(131,694)	-	-
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)	291,095	96,356	(868,936)	(125,000)	(932,274)	(804,810)	(113,675)	(22,935)	(84,517)	-
Net Change in Fund Balances	\$(2,278,137)	\$(2,821,764)	\$ 2,543,925	\$ 5,746,507	\$ 4,072,316	\$ 1,313,944	\$(3,978,283)	\$ (316,519)	\$ (2,115,091)	\$ 855,599
Debt Service as a Percentage of Noncapital Expenditures	1.36%	1.78%	1.86%	1.88%	1.89%	1.78%	1.75%	1.91%	1.89%	2.01%

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	INSURANCE REFUNDS	TRANSPORTATION FEES	SALE OF LAND	BUSINESS PERSONAL PROPERTY TAX ADJUSTMENT	MISCELLANEOUS	TOTAL
2015	\$ 22,359	\$ 367,180	\$ -	\$ -	\$ -	-	\$ 76,326	\$ 465,865
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	591,467	1,937,792
2010	4,045	59,431	103,101	-	-	-	253,183	419,760
2009	71,303	248,183	335,543	-	-	-	165,862	820,891
2008	167,506	34,992	2,457	-	-	-	152,040	356,995
2007	234,366	188,907	-	-	-	-	88,317	511,590
2006	227,026	317,801	-	114,219	-	-	44,543	703,589

This page intentionally left blank.

Revenue Capacity Information

<p>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.</p>

This page intentionally left blank.

**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)
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
2013	16,514,900	267,925,515	84,057,500	694,100	46,760,500	415,952,515	185,208,800	N/A	415,952,515	1.613	1,222,311,240
2012	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
2011	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
2010	14,694,000	272,159,800	87,265,800	694,100	51,677,000	426,490,700	171,114,600	1,900,986	430,292,416	1.500	1,434,038,998
2009	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
2008	19,585,500	263,954,200	85,967,600	694,100	57,536,200	427,737,600	163,314,000	1,931,161	429,668,761	1.395	1,353,725,093
2007	18,508,400	253,717,300	84,723,500	694,100	63,566,100	421,209,400	150,927,200	1,853,824	423,063,224	1.363	1,386,045,083
2006	14,801,500	246,572,100	100,007,500	694,100	65,719,800	427,795,000	149,343,400	2,188,947	429,983,947	1.360	1,252,320,449

(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	
2015	0.564	1.300	0.350	2.214
2014 (R)	0.573	1.283	0.311	2.167
2014	1.613	3.481	0.828	5.922
2013	1.534	3.201	0.874	5.609
2012	1.537	3.083	0.926	5.546
2011	1.501	2.902	0.818	5.221
2010	1.446	2.687	0.798	4.931
2009	1.395	2.598	0.819	4.812
2008	1.363	2.485	0.775	4.623
2007	1.244	2.357	0.722	4.323
2006	1.218	2.272	0.656	4.146

Source: Municipal Tax Collector

(R) = Reassessment

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

NOT AVAILABLE

EXHIBIT J-9

**CITY OF ASBURY PARK SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST NINE 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	
2014	\$ 6,860,849	\$ 6,860,849	100.00%	N/A
2013	6,833,725	6,833,725	100.00%	N/A
2012	6,587,221	6,587,221	100.00%	N/A
2011	6,571,132	6,571,132	100.00%	N/A
2010	6,416,973	5,846,621	91.11%	\$ 570,352
2009	6,169,473	6,153,248	99.74%	16,225
2008	5,976,121	5,601,301	93.73%	374,820
2007	5,716,541	4,606,910	80.59%	1,109,631
2006	5,135,248	5,119,922	99.70%	15,326

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

This page intentionally left blank.

Debt Capacity Information
<p>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.</p>

This page intentionally left blank.

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

FISCAL YEAR ENDED JUNE 20,	GOVERNMENTAL ACTIVITIES			TOTAL DISTRICT	PERCENTAGE OF	
	GENERAL OBLIGATION BONDS	UNFUNDED PENSION LIABILITY	LOANS		PERSONAL INCOME	PERSONAL PER CAPITA
2015	\$ 1,940,000	\$ 1,906,679	\$ -	\$ 3,846,679	N/A	N/A
2014	2,925,000	2,155,939	-	5,080,939	N/A	N/A
2013	2,960,000	2,385,639	10,236	5,355,875	1.17%	62,901
2012	4,820,000	2,595,782	569,310	7,985,092	0.78%	61,997
2011	5,705,000	2,786,367	839,100	9,330,467	0.66%	61,426
2010	6,560,000	2,956,978	1,099,836	10,616,814	0.56%	59,669
2009	7,390,000	3,113,909	1,351,962	11,855,871	0.48%	57,251
2008	8,185,000	3,419,777	1,596,093	13,200,870	0.43%	56,827
2007	9,125,000	3,555,185	1,832,350	14,512,535	0.41%	59,079
2006	9,805,000	3,680,490	2,061,173	15,546,663	0.35%	54,698

**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		
2015	\$ 1,940,000	\$ 1,940,000	0.16%	N/A
2014	2,925,000	2,925,000	0.25%	N/A
2013	2,960,000	2,960,000	0.71%	\$ 62,901
2012	4,820,000	4,820,000	1.12%	61,997
2011	5,705,000	5,705,000	1.34%	61,426
2010	5,705,000	6,560,000	1.52%	59,669
2009	7,390,000	7,390,000	1.72%	57,251
2008	8,185,000	8,185,000	1.90%	56,827
2007	9,125,000	9,125,000	2.16%	59,079

**CITY OF ASBURY PARK SCHOOL DISTRICT
RATIOS OF OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2015**

GOVERNMENTAL UNIT	DEBT OUTSTANDING	ESTIMATED PERCENTAGE APPLICABLE	SHARE OF OVERLAPPING DEBT
Debt Repaid With Property Taxes:			
City of Asbury Park	\$ 15,407,680	100.00%	\$ 15,407,680
Monmouth County General Obligation Debt	428,759,490	1.29%	<u>5,516,382</u>
Subtotal, Overlapping Debt			20,924,062
Direct Debt			<u>1,940,000</u>
Total Direct & Overlapping Debt			<u><u>\$ 22,864,062</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**

	FISCAL YEAR									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Debt Limit	\$ 51,227,722	\$ 49,526,269	\$ 36,628,694	\$ 55,749,214	\$ 54,043,052	\$ 54,935,686	\$ 53,148,223	\$ 48,745,114	\$ 40,925,937	N/A
Total Net Debt Applicable to Limit	1,940,000	2,925,000	4,179,773	5,389,310	6,544,100	7,659,836	8,741,962	9,781,093	10,957,350	N/A
Legal Debt Margin	\$ 49,287,722	\$ 46,601,269	\$ 32,448,921	\$ 50,359,904	\$ 47,498,952	\$ 47,275,850	\$ 44,406,261	\$ 38,964,021	\$ 29,968,587	N/A
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.79%	5.91%	11.41%	9.67%	12.11%	13.94%	16.45%	20.07%	26.77%	N/A

Legal Debt Margin Calculation for Fiscal Year 2014

	Equalized Valuation Basis
2014	\$ 1,424,689,394
2013	1,222,311,240
2012	1,195,078,535
	<u>\$ 3,842,079,169</u>
	<u>\$ 1,280,693,056</u>
Average Equalized Valuation of Taxable Property	\$ 51,227,722
Debt Limit (4% of Average Equalization Value) Net Bonded School Debt	1,940,000
Legal Debt Margin	<u>\$ 49,287,722</u>

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

This page intentionally left blank.

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 that 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.

This page intentionally left blank.

**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)
2015	N/A	N/A	N/A	N/A
2014	15,778	N/A	N/A	9.60%
2013	15,855	997,295,355	\$ 62,901	12.80%
2012	* 16,132	990,924,232	61,426	19.80%
2011	16,116	961,625,604	59,669	19.60%
2010	16,564	948,305,564	57,251	19.40%
2009	16,534	939,577,618	56,827	12.40%
2008	16,553	977,934,687	59,079	9.86%
2007	16,726	976,296,620	58,370	10.70%
2006	16,869	922,700,562	54,698	N/A

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

This page intentionally left blank.

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.

This page intentionally left blank.

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

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Instruction:										
Regular	164	189	179	174	187	251	266	269	264	257
Special Education	67	63	62	63	60	42	44	50	59	53
Other Instruction	95	64	58	58	49	52	77	49	51	50
Support Services:										
Student & Instruction Related Services	42.5	54	54	54	53	89	94	68	46	59
School Administrative Services	23	22	23	22	22	28	13	16	25	25
Other Administrative Services	11	3	3	3	3	3	2	38	40	41
Central Services	12	21	21	28	29	13	15	15	18	18
Administrative Information Technology	9	1	1	2	2				12	16
Plant Operations & Maintenance	60	32	32	31	31	68	69	69	42	41
Pupil Transportation	0.5	1	1			1	1	1	2	2
Other Support Services	35	54	54	52	47	11	12	14	38	38
Food Service	3	3	3	3	3	4	40	14	19	26
Total	522	507	491	490	486	562	633	589	616	626

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				
2015	2,785	\$ 83,213,315	\$ 29,879	-15.07%	326	N/A	N/A	N/A	1,949	1,801	0.36%	92.41%
2014	2,420	85,133,710	35,179	10.34%	299	N/A	N/A	N/A	1,942	1,753	-0.31%	90.28%
2013	2,452	78,174,075	31,882	-1.78%	267	N/A	N/A	N/A	1,948	1,764	-1.42%	90.55%
2012	2,400	77,899,698	32,458	3.10%	297	N/A	N/A	N/A	1,976	1,827	-0.45%	92.46%
2011	2,419	76,156,897	31,483	-1.83%	267	N/A	N/A	N/A	1,985	1,818	-5.11%	91.59%
2010	2,518	80,754,743	32,071	-4.10%	289	N/A	N/A	N/A	2,092	1,895	-6.31%	90.58%
2009	2,419	80,893,858	33,441	-11.83%	368	6.6:1	5.2:1	6.3:1	2,233	2,046	-7.19%	91.63%
2008	2,114	80,176,747	37,927	8.05%	386	6.5:1	7.1:1	7.3:1	2,406	1,945	-5.76%	91.06%
2007	2,269	79,646,804	35,102	N/A	432	6.7:1	6.4:1	6.3:1	2,553	1,948	N/A	85.85%
2006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
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	352	527	550	495	299	299	336	471	364	403
Barack Obama Elementemetary:										
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 (a)	374				394	444	430		435	465
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	470	529	573	569	502	468	455	548	473	511
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	386	549	502	503	366	469	453	654	505	583
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	341	335	360	383	440	410	458	441	477	503

Number of Schools at June 30, 2015:
 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	OTHER FACILITIES	TOTAL
2015	\$ 173,748	\$ 246,284	\$ 240,955	\$ 226,984	\$ 708,962	\$ 1,596,933	\$ -	\$ 1,596,933
2014	194,148	275,200	269,246	253,634	619,549	1,611,777	-	1,611,777
2013	213,229	302,248	295,708	278,562	502,820	1,592,567	-	1,592,567
2012	163,278	231,443	226,435	213,306	385,029	1,219,491	-	1,219,491
2011	114,556	162,379	158,873	149,633	270,091	855,532	-	855,532
2010	121,651	172,438	168,707	158,924	286,866	908,586	-	908,586
2009	129,176	157,213	159,502	170,485	313,670	930,046	-	930,046
2008	66,522	210,891	193,830	192,998	258,440	922,681	-	922,681
2007	171,059	170,778	112,858	116,264	287,387	858,346	-	858,346
2006	53,211	50,531	22,091	19,203	41,476	186,512	-	186,512
Total School Facilities	\$ 1,400,578	\$ 1,979,405	\$ 1,848,205	\$ 1,779,993	\$ 3,674,290	\$ 10,682,471	\$ -	\$ 10,682,471

* 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, 2015**

	COVERAGE	DEDUCTIBLE
School Package Policy - NJSBAIG		
Blanket Real & Personal Property	\$ 350,000,000.00	\$ 5,000.00
Blanket Harware Media	2,153,139.00	1,000.00
Extra Expense	50,000,000.00	5,000.00
Valuable Papers	10,000,000.00	5,000.00
Equipment Breakdown	100,000,000.00	5,000.00
General Liability	11,000,000.00	
Auto - NJSBAIG		
Auto Liability	11,000,000.00	
Auto Physical Damage (Comprehensive & Collision)	ACV Basis	1,000.00
Crime Coverage - NJSBAIG		
Employee Dishonesty (Includes Faithful Performance)	250,000.00	1,000.00
Forgery & Alteration	25,000.00	500.00
Money & Securities	100,000.00	500.00
Money Orders/Counterfeit	10,000.00	500.00
Bonds - NJSBAIG		
Board Secretary	400,000.00	1,000.00
Treasurer of School Moneys	400,000.00	1,000.00
School Board Legal Liability - Chartis Insurance Company		
Educators E&O	10,000,000 Each Claim 10,000,000 Aggregate	10,000.00
Employment Practices	Included	25,000.00
Student Accident - Bollinger		
Monumental Life	25,000 Per Student	1,000.00
Sports & School Activities	5,000,000.00	
Employers' Liability	1,000,000.00	
Worker's Compensation/SAIF		
Workers' Compensation	Statutory	
Employers Liability	5,000,000.00	

Source: District records.

This page intentionally left blank.

SINGLE AUDIT SECTION

This page intentionally left blank



HOLMAN | FRENIA
ALLISON, P.C.

Certified Public Accountants & Consultants

680 Hooper Avenue, Bldg B, Suite 201, Toms River, NJ 08753 • Tel: 732.797.1333
618 Stokes Road, Medford, NJ 08055 • Tel: 609.953.0612
912 Highway 33, Suite 2, Freehold, NJ 07728 • Tel: 732.409.0800
795 Canton Street, Troy, PA 16947 • Tel: 570.297.5090
926 Main Street, Suite 103, Rome, PA 18837 • Tel: 570.297.5090

www.hfacpas.com

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
County of Monmouth
Asbury Park, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of the governmental and 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, 2015, and the related notes to the financial statements, which collectively comprise City of Asbury Park School District's basic financial statements, and have issued our report thereon dated December 9, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 City of Asbury Park School District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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, in considering the 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
December 9, 2015



HOLMAN | FRENIA
ALLISON, P.C.

Certified Public Accountants & Consultants

680 Hooper Avenue, Bldg B, Suite 201, Toms River, NJ 08753 • Tel: 732.797.1333
618 Stokes Road, Medford, NJ 08055 • Tel: 609.953.0612
912 Highway 33, Suite 2, Freehold, NJ 07728 • Tel: 732.409.0800
795 Canton Street, Troy, PA 16947 • Tel: 570.297.5090
926 Main Street, Suite 103, Rome, PA 18837 • Tel: 570.297.5090

www.hfacpas.com

EXHIBIT K-2

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-
133 AND NEW JERSEY OMB CIRCULAR 04-04 AND/OR 15-08**

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

Report on Compliance for Each Major Federal and State Program

We have audited City of Asbury Park School District’s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District’s major federal and state programs for the year ended June 30, 2015. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of 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; *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*; *the New Jersey State Aid/Grant Compliance Supplement*; the audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey; and New Jersey OMB’s Circular 04-04 and 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB’s Circulars 04-04 and 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 City of Asbury Park 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 City of Asbury Park School District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, 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, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

Management of 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 City of Asbury Park 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 OMB Circular A-133 and New Jersey OMB's Circular(s) 04-04 and/or 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 City of Asbury Park 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-001, that we consider to be a significant deficiency.

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

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 OMB Circular A-133 and New Jersey OMB's Circular(s) 04-04 and/or 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
December 9, 2015

This page intentionally left blank.

CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

STATE GRANTOR/ PROGRAM TITLE	GRANT OR STATE PROJECT NUMBER	AWARD AMOUNT	GRANT PERIOD	BALANCE AT JUNE 30, 2014		CARRYOVER/ (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	PRIOR YEARS' PURCHASE ORDERS CANCELED	BALANCE AT JUNE 30, 2015		BUDGETARY RECEIVABLE	MEMO CUMULATIVE TOTAL EXPENDITURES
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE		
State Department of Education:														
General Fund:														
Categorical Special Education Aid	15-495-034-5120-089	\$ 1,392,679	7/1/14-6/30/15	\$ -	\$ -	\$ -	\$ 1,392,679	\$ (1,392,679)	\$ -	\$ -	\$ -	\$ 137,122	\$ 1,392,679	
Equization Aid	15-495-034-5120-078	28,163,553	7/1/14-6/30/15	-	-	-	28,163,553	(28,163,553)	-	-	-	2,772,972	28,163,553	
Categorical Security Aid	15-495-034-5120-084	1,000,414	7/1/14-6/30/15	-	-	-	1,000,414	(1,000,414)	-	-	-	98,500	1,000,414	
Adjustment Aid	15-495-034-5120-085	24,422,872	7/1/14-6/30/15	-	-	-	24,422,872	(24,422,872)	-	-	-	2,404,660	24,422,872	
PARCC Readiness Aid	15-495-034-5120-098	23,420	7/1/14-6/30/15	-	-	-	23,420	(23,420)	-	-	-	2,306	23,420	
Per Pupil Growth Aid	15-495-034-5120-097	23,420	7/1/14-6/30/15	-	-	-	23,420	(23,420)	-	-	-	2,306	23,420	
Categorical Transportation Aid	15-495-034-5120-044	380,652	7/1/14-6/30/15	-	-	-	380,652	(380,652)	-	-	-	37,479	380,652	
Extraordinary Aid	15-495-034-5120-044	630,144	7/1/14-6/30/15	-	-	-	630,144	(630,144)	-	-	-	-	630,144	
Extraordinary Aid	14-495-034-5120-044	518,157	7/1/13-6/30/14	(570,396)	-	-	-	-	-	-	(630,144)	-	-	
On-Behalf TPAF Pension	15-495-034-5120-001	1,262,379	7/1/14-6/30/15	-	-	-	1,262,379	(1,262,379)	-	-	-	-	1,262,379	
On-Behalf TPAF Post Retirement	15-495-034-5120-001	2,004,026	7/1/14-6/30/15	-	-	-	2,004,026	(2,004,026)	-	-	-	-	2,004,026	
Medical	15-495-034-5120-001	1,764,202	7/1/14-6/30/15	-	-	-	1,677,483	(1,764,202)	-	-	(86,719)	-	1,764,202	
Reimbursed TPAF Social Security	15-495-034-5120-002	1,756,492	7/1/13-6/30/14	(686,422)	-	-	86,422	-	-	-	-	-	-	
Reimbursed TPAF Social Security	14-495-034-5120-002													
Contributions (Nonbudgeted)														
Total General Fund				(656,818)	-	-	61,007,716	(61,067,761)	-	-	(716,863)	-	5,455,345	61,067,761
Special Revenue Fund:														
Preschool Education Aid	15-495-034-5120-086	7,851,975	7/1/14-6/30/15	-	-	563,581	7,030,202	(7,851,975)	-	365,400	888,342	107,208	7,851,975	
Preschool Education Aid	14-495-034-5120-086	7,811,335	7/1/13-6/30/14	(781,130)	-	(563,581)	781,130	-	-	-	-	-	-	
New Jersey Nonpublic Aid:														
Textbook Aid	15-100-034-5120-064	17,755	7/1/14-6/30/15	-	-	-	17,755	(17,675)	-	-	80	-	17,675	
Textbook Aid	14-100-034-5120-064	15,304	7/1/13-6/30/14	-	-	-	-	(3,420)	-	-	-	-	-	
Nursing	15-100-034-5120-070	28,266	7/1/14-6/30/15	-	-	-	28,266	(25,409)	-	-	2,857	-	25,409	
Nursing	14-100-034-5120-070	21,539	7/1/13-6/30/14	-	-	-	-	(759)	-	-	-	-	-	
Technology	15-100-034-5120-070	9,536	7/1/14-6/30/15	-	-	-	9,536	(9,510)	-	-	26	-	9,510	
Technology	14-100-034-5120-070	5,580	7/1/13-6/30/14	-	-	-	-	(2)	-	-	-	-	-	
Non-Public Handicapped Services:														
Examination & Classification	15-100-034-5120-066	39,085	7/1/14-6/30/15	-	-	-	39,085	(30,266)	-	-	8,819	-	30,266	
Corrective Speech	14-100-034-5120-066	10,156	7/1/13-6/30/14	-	-	-	10,602	(9,786)	-	-	816	-	9,786	
Corrective Speech	12-100-034-5120-066	11,138	7/1/12-6/30/13	-	-	-	-	(781)	-	-	-	-	-	
Speech Communication	15-100-034-5120-066	29,819	7/1/14-6/30/15	-	-	-	29,819	(28,250)	-	-	(1,172)	-	28,250	
Non-Public Auxiliary Services:														
English as a Second Language	15-100-034-5120-067	68,421	7/1/14-6/30/15	-	-	-	68,421	(68,421)	-	-	-	-	68,421	
Compensatory Education	14-100-034-5120-067	171,546	7/1/13-6/30/14	-	-	-	171,546	(171,546)	-	-	-	-	171,546	
Compensatory Education	15-100-034-5120-067	166,916	7/1/14-6/30/15	-	-	-	6,300	(6,300)	-	-	-	-	6,300	
Transportation	08-495-034-5120-067	3,507	7/1/07-6/30/08	-	-	-	-	-	-	-	1,924	-	-	
Teacher Mentoring Program	08-100-034-5120-062	5,000	7/1/07-6/30/08	-	-	-	-	-	-	-	208	-	-	
Evening School for the Foreign Born	06-100-034-5120-026	4,474	7/1/05-6/30/06	-	-	-	-	-	-	-	339	-	-	
Evening School for the Foreign Born	04-100-034-5120-026	4,726	7/1/03-6/30/04	-	-	-	-	-	-	-	250	-	-	
Evening School for the Foreign Born	06-495-034-5120-053	7,547	7/1/05-6/30/06	-	-	-	-	-	-	-	786	-	-	
Character Education Aid	05-495-034-5120-053	7,997	7/1/04-6/30/05	-	-	-	-	-	-	-	3,984	-	-	
Character Education Aid	Contract #AANY5C	314,765	7/1/04-6/30/05	(696)	-	-	-	-	-	-	(696)	-	-	
New Jersey Youth Corps	Contract #AANY4C	284,567	7/1/03-6/30/04	(15,723)	-	-	-	-	-	-	(15,723)	-	-	
School Based Youth Services	07-100-010-3360-096	269,502	7/1/06-6/30/07	-	-	-	68,397	-	-	-	68,397	-	-	
School Based Youth Services	06-100-010-3360-096	266,833	7/1/05-6/30/06	-	-	-	97,280	-	-	-	97,280	-	-	
Supplemental School Achievement Grant	05-100-010-3360-096	79,750	7/1/04-6/30/05	-	-	-	6,344	-	-	-	6,344	-	-	
Personalized Student Learning Plan	11-100-034-5120-032	7,500	7/1/10-6/30/11	(886)	-	-	-	-	-	-	(886)	-	-	
Total Special Revenue Fund				(799,607)	563,581	-	8,192,662	(8,219,138)	(33,209)	365,400	888,342	193,679	88,731	8,219,138

**CITY OF ASBURY PARK SCHOOL DISTRICT BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
JUNE 30, 2015**

Note 1. General

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the City of Asbury Park School District. The District is defined in Note 1 to the Board's basic financial statements. 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. Basis of Accounting

The accompanying schedules of expenditures of awards and financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These basis of accounting are described in Note 1 to the Board's basic financial statements.

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 last state aid payment in the current budget year, which is mandated pursuant to *N.J.S.A.18A:22-44.2*. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment 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 last state aid payment 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 \$(93,364) for the general fund and \$365,051 for the special revenue fund. See Exhibit C-3 for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Awards and financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis are presented as follows:

**CITY OF ASBURY PARK SCHOOL DISTRICT BOARD OF EDUCATION
NOTES TO THE SCHEDULES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE (continued)
JUNE 30, 2015**

Note 3. Relationship to Basic Financial Statements (continued)

	Federal	State	Total
General Fund	\$ 543,050	\$ 60,974,397	\$ 61,517,447
Special Revenue Fund	2,781,715	8,584,189	11,365,904
Debt Service Fund	-	761,550	761,550
Enterprise Fund	1,525,843	16,142	1,541,985
	\$ 4,850,608	\$ 70,336,278	\$ 75,186,886
	\$ 4,850,608	\$ 70,336,278	\$ 75,186,886

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, 2015.

Note 6. Other

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF Pension & Post-Retirement Contributions represents the amount paid by the state on behalf of the District for the year ended June 30, 2015. 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, 2015.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2015**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
1) Material weakness(es) identified?	None Reported
2) Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to basic financial statements noted?	None Reported

Federal Awards

Internal Control over major programs:	
1) Material weakness(es) identified?	None Reported
2) Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133?	Yes

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	N.C.L.B. - Title I
84.367	N.C.L.B. - Title II

Dollar threshold used to distinguish between Type A Programs:	\$300,000
Auditee qualified as low-risk auditee?	Yes

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued)
For the Fiscal Year Ended June 30, 2015**

Section I – Summary of Auditor’s Results (continued)

State Awards

Dollar threshold used to distinguish between type A and Type B Programs:	\$2,003,946
Auditee qualified as low-risk auditee?	Yes
Type of auditor’s report issued on compliance for major programs	<u>Unmodified</u>
Internal Control over major programs:	
1) Material weakness(es) identified?	None Reported
2) Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular(s) Letter 04-04 and/or 15-08?	None Reported

Identification of major programs:

GMIS Number(s)	Name of State Program
15-495-034-5120-089	Categorical Special Education Aid
15-495-034-5120-078	Equalization Aid
15-495-034-5120-084	Categorical Security Aid
15-495-034-5120-085	Adjustment Aid
15-495-034-5120-098	PARCC Readiness Aid
15-495-034-5120-097	Per Pupil Growth Aid

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued)
For the Fiscal Year Ended June 30, 2015**

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements and abuse related to the financial statements for which *Government Auditing Standards* requires reporting in a Circular A-133 audit.

No Current Year Findings.

Section III – Federal Awards & State Financial Assistance Finding & Questioned Costs

This section identifies audit findings required to be reported by section .510(a) of Circular A-133 and New Jersey OMB's Circular(s) Letter 04-04 and/or 15-08.

FEDERAL AWARDS

Finding 2015-001:

Information on the Federal Programs – CFDA #'s: 84.010 and 84.367

Criteria:

Federal grant programs require local education agencies to provide programs and services to their districts based on the requirements specified in the grant agreement.

Condition:

Based upon a Federal Monitoring Report covering the period of July 1, 2012 through May 23, 2014, the following were noted:

- Title I expenditures totaling \$78,296 were deemed to be unallowable since the services/expenditures were not specifically reflected in the Schoolwide Plan(s)/School Improvement Plan (SIPs).
- The District is not tracking Title I funds spent for administrative purposes separately in its accounting system to make certain the amounts do not exceed five percent of the total allocation.
- One teacher charged to Title II held a Business-Accounting certificate but was assigned to a position teaching Fashion Design. The teacher deemed to not be appropriately licensed for the assignment.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SCHEDULE OF FINDINGS & QUESTIONED COSTS (continued)
For the Fiscal Year Ended June 30, 2015**

Section III – Federal Awards & State Financial Assistance Finding & Questioned Costs (continued)

Finding 2015-001 (continued)

Questioned Costs:

\$78,296 was deemed unallowable and the District’s FY2015 allocation was reduced accordingly.

Context:

The District was awarded Title I, Part A and Title II, Part A funds of \$2,251,383 and \$449,108, respectively.

Cause:

The District expended funds for Title I after approval was received from the

Effect:

The District’s allocation of Title I funds for fiscal year 2015 was reduced \$78,296.

Recommendation:

That the District adhere to the compliance requirements associated with grants awards.

Management’s Response:

The District has held its required public meeting of the Board to discuss these findings and has implemented a corrective action plan.

**CITY OF ASBURY PARK SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
For the Fiscal Year Ended June 30, 2015**

This section identifies the status of prior-year findings related to the basic financial statements and federal and state awards that are required to be reported in accordance with Chapter 6.12 of Government Auditing Standards, U.S. OMB Circular A-133 (section .315 (a)(b)) and New Jersey OMB's Circular(s) 04-04 and/or 15-08.

No Prior Audit Findings