OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #1

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Revenues					
Local Sources:					
Tuition from Other Sources	$ 168,380.00	$	$ 168,380.00	$ 30,608.41	$ (137,771.59)
Local Tax Levy	93,715,445.00		93,715,445.00	93,715,445.00	
Interest on Capital Reserve Account	5,000.00		5,000.00	10,750.64	5,750.64
Miscellaneous	400,675.00		400,675.00	691,022.69	290,347.69
Total - Local Sources	94,289,500.00		94,289,500.00	94,447,826.74	158,326.74
State Sources:					
Equalization Aid	36,713,533.00		36,713,533.00	36,713,533.00	
Special Educational Aid	5,572,334.00		5,572,334.00	5,572,334.00	
Security Aid	835,366.00		835,366.00	835,366.00	
Extraordinary Aid	946,238.00		946,238.00	2,227,413.00	1,281,175.00
Categorical Transportation Aid	958,933.00		958,933.00	958,933.00	
Nonpublic Transportation Aid				140,821.00	140,821.00
Adjustment Aid	437,066.00		437,066.00	437,066.00	
PARCC Readiness Aid	86,680.00		86,680.00	86,680.00	
Per Pupil Growth Aid	86,680.00		86,680.00	86,680.00	
Professional Learning Community Aid	89,150.00		89,150.00	89,150.00	
Nonbudgeted:					
On-Behalf Contributions:					
Medical Benefits Contribution				5,836,156.00	5,836,156.00
Pension Contribution				7,004,277.00	7,004,277.00
Non-Contributory Insurance Contribution				9,252.00	9,252.00
Reimbursed TPAF Social Security Contributions				4,880,709.43	4,880,709.43
Total - State Sources	45,725,980.00		45,725,980.00	64,878,370.43	19,152,390.43
Federal Sources:					
Medicare Reimbursement	122,300.00		122,300.00	155,446.06	33,146.06
Medicare Reimbursement - ARRA				10,435.21	10,435.21
Total - Federal Sources	122,300.00		122,300.00	165,881.27	43,581.27
Total Revenues	$ 140,137,780.00	$ -	$ 140,137,780.00	$ 159,492,078.44	$ 19,354,298.44
Expenditures					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	$ 1,746,123.00	$ 130,000.00	$ 1,876,123.00	$ 1,852,127.46	$ 23,995.54
Grades 1 - 5	14,658,143.00	(276,612.00)	14,381,531.00	13,977,450.11	404,080.89
Grades 6 - 8	11,091,444.00	(204,572.00)	10,886,872.00	10,444,716.06	442,155.94
Grades 9 - 12	15,860,852.00	(120,143.00)	15,740,709.00	15,296,877.40	443,831.60
Home Instruction:					
Salaries of Teachers	90,000.00	23,000.00	113,000.00	112,875.63	124.37
Purchased Professional - Educational Services	60,000.00	(5,000.00)	55,000.00	12,776.63	42,223.37
Purchased Professional - Technical Services	14,000.00		14,000.00	12,490.40	1,509.60

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #2

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Regular Programs - Undistributed Instruction:					
Other Purchased Services - Travel	$ 23,492.00	$ (185.00)	$ 23,307.00	$ 8,112.19	$ 15,194.81
General Supplies	1,916,992.00	(33,304.23)	1,883,687.77	1,868,374.48	15,313.29
Textbooks	120,458.00	(9,139.90)	111,318.10	110,570.05	748.05
Other Objects - Miscellaneous	32,000.00		32,000.00	24,873.00	7,127.00
Total Regular Programs	45,613,504.00	(495,956.13)	45,117,547.87	43,721,243.41	1,396,304.46
Special Education:					
Autism:					
Salaries of Teachers	275,354.00	(15,000.00)	260,354.00	255,142.90	5,211.10
Other Salaries for Instruction	271,085.00	61,000.00	332,085.00	328,692.62	3,392.38
General Supplies	4,000.00		4,000.00	3,999.45	0.55
Textbooks	1,000.00		1,000.00	673.25	326.75
Total Autism	551,439.00	46,000.00	597,439.00	588,508.22	8,930.78
Learning/Language Disabilities:					
Salaries of Teachers	1,681,643.00	(165,000.00)	1,516,643.00	1,509,735.93	6,907.07
Other Salaries for Instruction	932,808.00	(20,000.00)	912,808.00	893,956.90	18,851.10
General Supplies	22,000.00	3,900.00	25,900.00	25,840.86	59.14
Textbooks	1,200.00		1,200.00	1,200.00	
Total Learning/Language Disabilities	2,637,651.00	(181,100.00)	2,456,551.00	2,430,733.69	25,817.31
Behavioral Disabilities:					
Salaries of Teachers	58,961.00	500.00	59,461.00	56,308.40	3,152.60
Other Salaries for Instruction	54,037.00	9,000.00	63,037.00	62,242.60	794.40
Total Behavioral Disabilities	112,998.00	9,500.00	122,498.00	118,551.00	3,947.00
Cognitive - Mild:					
Salaries of Teachers	68,056.00	(68,056.00)			
Other Salaries for Instruction	43,922.00	(43,922.00)			
General Supplies	5,000.00	(5,000.00)			
Total Cognitive - Mild	116,978.00	(116,978.00)			
Multiple Disabilities:					
Salaries of Teachers	361,400.00	(35,000.00)	326,400.00	318,784.66	7,615.34
Other Salaries for Instruction	253,099.00	51,000.00	304,099.00	302,547.53	1,551.47
General Supplies	3,000.00	5,000.00	8,000.00	7,999.12	0.88
Total Multiple Disabilities	617,499.00	21,000.00	638,499.00	629,331.31	9,167.69

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Special Education:					
Resource Room/Resource Center:					
Salaries - Hourly ShopRite	$	$ 1,500.00	$ 1,500.00	$ 1,451.68	$ 48.32
Salaries of Teachers	6,864,817.00	477,271.00	7,342,088.00	7,330,487.72	11,600.28
Other Salaries for Instruction	1,084,484.00	43,922.00	1,128,406.00	1,112,438.64	15,967.36
General Supplies	40,400.00	10,640.00	51,040.00	24,135.08	26,904.92
Textbooks	4,000.00	(2,640.00)	1,360.00	1,279.50	80.50
Total Resource Room/Resource Center	7,993,701.00	530,693.00	8,524,394.00	8,469,792.62	54,601.38
Preschool Disabilities Part-Time:					
Salaries of Teachers	613,576.00	53,000.00	666,576.00	662,973.15	3,602.85
Other Salaries for Instruction	355,545.00	72,000.00	427,545.00	420,817.52	6,727.48
Purchased Professional Services - Nurses	3,000.00		3,000.00		3,000.00
General Supplies	6,999.00		6,999.00	6,999.00	
Total Preschool Disabilities Part-Time	979,120.00	125,000.00	1,104,120.00	1,090,789.67	13,330.33
Preschool Disabilities Full-Time:					
Salaries of Teachers	167,195.00		167,195.00	164,614.00	2,581.00
Other Salaries for Instruction	226,384.00	22,000.00	248,384.00	246,176.95	2,207.05
Purchased Professional - Nurses	250.00		250.00		250.00
General Supplies	6,000.00	(1,900.00)	4,100.00	4,097.93	2.07
Total Preschool Disabilities Full-Time	399,829.00	20,100.00	419,929.00	414,888.88	5,040.12
Home Instruction:					
Salaries of Teachers	115,000.00	67,000.00	182,000.00	181,985.19	14.81
Purchased Professional - Educational Services	85,000.00	(27,000.00)	58,000.00	46,528.17	11,471.83
Total Home Instruction	200,000.00	40,000.00	240,000.00	228,513.36	11,486.64
Total Special Education	13,609,215.00	494,215.00	14,103,430.00	13,971,108.75	132,321.25
Basic Skills/Remedial:					
Salaries of Teachers	2,573,849.00		2,573,849.00	2,550,427.56	23,421.44
Other Salaries for Instruction	514,587.00		514,587.00	488,139.18	26,447.82
Other Purchased Services	1,350.00	(52.64)	1,297.36	784.04	513.32
General Supplies	34,000.00	761.66	34,761.66	34,747.53	14.13
Textbooks	7,500.00	(709.02)	6,790.98	6,771.45	19.53
Total Basic Skills/Remedial	3,131,286.00	-	3,131,286.00	3,080,869.76	50,416.24

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #4

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Bilingual Education:					
Salaries of Teachers	$ 995,882.00	$ (135,000.00)	$ 860,882.00	$ 860,078.72	$ 803.28
Other Salaries for Instruction	71,520.00		71,520.00	47,066.20	24,453.80
Other Purchased Services	500.00		500.00	440.18	59.82
General Supplies	12,090.00		12,090.00	6,940.58	5,149.42
Textbooks	5,000.00		5,000.00	448.76	4,551.24
Total Bilingual Education	1,084,992.00	(135,000.00)	949,992.00	914,974.44	35,017.56
School Sponsored Cocurricular Activities:					
Salaries	245,353.00		245,353.00	241,549.16	3,803.84
Supplies and Materials	22,000.00		22,000.00	21,455.56	544.44
Total School Sponsored Cocurricular Activities	267,353.00		267,353.00	263,004.72	4,348.28
School Sponsored Athletics:					
Salaries	1,090,322.00	(26,000.00)	1,064,322.00	1,044,791.98	19,530.02
Purchased Services	9,000.00		9,000.00	9,000.00	
Travel	500.00	(500.00)			
Supplies and Materials	94,702.00	10,500.00	105,202.00	104,716.37	485.63
Transfers to Cover Deficit	91,259.00	16,000.00	107,259.00	107,259.00	
Total School Sponsored Athletics	1,285,783.00	-	1,285,783.00	1,265,767.35	20,015.65
Instructional Alternative Education Program - Instruction:					
Salaries of Teachers		50,400.00	50,400.00	44,151.25	6,248.75
Purchased Professional - Technical Services	32,219.00	(32,219.00)			
General Supplies	18,181.00	(18,181.00)			
Total Instructional Alternative Education Program - Instruction	50,400.00	-	50,400.00	44,151.25	6,248.75
Total - Instruction	65,042,533.00	(136,741.13)	64,905,791.87	63,261,119.68	1,644,672.19
Community Service Programs - Operations:					
Salaries	5,600.00		5,600.00	5,441.04	158.96
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's Within the State - Regular	95,000.00	(40,000.00)	55,000.00	36,622.18	18,377.82
Tuition to Other LEA's Within the State - Special	1,629,919.00	(40,000.00)	1,589,919.00	1,523,524.65	66,394.35
Tuition to County Vocational School Districts - Regular	80,000.00	50,000.00	130,000.00	129,752.00	248.00
Tuition to CSSD and Regular Day Schools	46,842.00		46,842.00		46,842.00

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #5

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Undistributed Expenditures:					
Instruction:					
Tuition to Private Schools for the Handicapped W/I State	$ 1,981,474.00	$ (223,725.00)	$ 1,757,749.00	$ 1,615,300.73	$ 142,448.27
Tuition - State Facilities	32,306.00		32,306.00	32,306.00	
Total Instruction	3,865,541.00	(253,725.00)	3,611,816.00	3,337,505.56	274,310.44
Attendance and Social Work Services:					
Salaries	191,956.00		191,956.00	180,103.36	11,852.64
Health Services:					
Salaries	1,452,888.00	142,000.00	1,594,888.00	1,587,855.71	7,032.29
Purchased Professional - Technical Services	61,000.00	(12,100.00)	48,900.00	48,626.44	273.56
Other Purchased Services	300.00	100.00	400.00	320.68	79.32
Supplies and Materials	50,000.00		50,000.00	47,817.99	2,182.01
Total Health Services	1,564,188.00	130,000.00	1,694,188.00	1,684,620.82	9,567.18
Other Support Services Students - Related Services:					
Salaries	1,282,403.00		1,282,403.00	1,180,217.44	102,185.56
Purchased Professional - Educational Services	1,121,000.00	105,900.00	1,226,900.00	1,214,156.97	12,743.03
Total Other Support Services Students - Related Services	2,403,403.00	105,900.00	2,509,303.00	2,394,374.41	114,928.59
Other Support Services Students - Extraordinary Services:					
Salaries	350,730.00	30,000.00	380,730.00	379,805.72	924.28
Other Support Services - Students - Guidance:					
Salaries of Other Professional Staff	2,933,012.00		2,933,012.00	2,929,667.37	3,344.63
Salaries of Secretarial and Clerical Assistants	370,414.00	25,000.00	395,414.00	391,624.32	3,789.68
Other Purchased Professional and Technical Services	171,000.00	(3,135.00)	167,865.00	166,737.25	1,127.75
Total Other Support Services - Students - Guidance	3,474,426.00	21,865.00	3,496,291.00	3,488,028.94	8,262.06
Other Support Services - Students - Child Study Teams:					
Salaries of Other Professional Staff	2,217,318.00	101,000.00	2,318,318.00	2,316,554.20	1,763.80
Salaries of Secretarial and Clerical Assistants	491,822.00	(61,000.00)	430,822.00	428,108.70	2,713.30
Miscellaneous Purchased Services	10,000.00	1,020.00	11,020.00	10,432.33	587.67
Supplies and Materials	45,800.00	5,980.00	51,780.00	51,498.24	281.76
Total Other Support Services - Students - Child Study Teams	2,764,940.00	47,000.00	2,811,940.00	2,806,593.47	5,346.53

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #6

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Undistributed Expenditures:					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	$ 1,349,437.00	$ 26,000.00	$ 1,375,437.00	$ 1,375,065.50	$ 371.50
Salaries of Secretarial and Clerical Assistants	131,014.00	15,000.00	146,014.00	145,557.36	456.64
Other Purchased Services	1,000.00		1,000.00	149.00	851.00
Supplies and Materials	11,000.00	(11,000.00)			
Other Objects - Miscellaneous	3,000.00	2,000.00	5,000.00	4,814.00	186.00
Total Improvement of Instructional Services	1,495,451.00	32,000.00	1,527,451.00	1,525,585.86	1,865.14
Educational Media Services/School Library:					
Salaries	682,314.00	(59,000.00)	623,314.00	622,776.93	537.07
Supplies and Materials	28,173.00	(100.00)	28,073.00	25,091.81	2,981.19
Total Educational Media Services/School Library	710,487.00	(59,100.00)	651,387.00	647,868.74	3,518.26
Instructional Staff Training Services:					
Salaries of Other Professional Staff	114,500.00	(71,923.67)	42,576.33	42,235.23	341.10
Purchased Professional - Educational Services	35,500.00	164,425.00	199,925.00	199,298.01	626.99
Total Instructional Staff Training Services	150,000.00	92,501.33	242,501.33	241,533.24	968.09
Support Services General Administration:					
Salaries	813,348.00		813,348.00	790,036.80	23,311.20
Legal Services	225,000.00	20,000.00	245,000.00	243,181.11	1,818.89
Accountants/Audit Fees	32,000.00		32,000.00	30,250.00	1,750.00
Architectural/Engineering Service	100,000.00	6,903.23	106,903.23	79,132.92	27,770.31
Other Purchased Professional Services	128,051.00		128,051.00	118,857.80	9,193.20
Communications/Telephone	378,370.00		378,370.00	376,349.63	2,020.37
BOE Other Purchased Services	7,000.00	2,000.00	9,000.00	6,143.16	2,856.84
Miscellaneous Purchased Services	465,777.00	(2,000.00)	463,777.00	346,126.52	117,650.48
General Supplies	119,000.00	9,800.00	128,800.00	94,401.25	34,398.75
Judgments	125,000.00		125,000.00		125,000.00
BOE Membership Fees and Dues	30,067.00		30,067.00	26,977.70	3,089.30
Total Support Services General Administration	2,423,613.00	36,703.23	2,460,316.23	2,111,456.89	348,859.34

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #7

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Undistributed Expenditures:					
Support Services School Administration:					
Salaries of Principals/Assistant Principals	$ 3,325,253.00	$ 45,000.00	$ 3,370,253.00	$ 3,362,120.25	$ 8,132.75
Salaries of Other Professional Staff	325,000.00		325,000.00	284,775.51	40,224.49
Salaries of Secretarial and Clerical Assistants	1,790,770.00	(53,500.00)	1,737,270.00	1,720,075.49	17,194.51
Other Purchased Services - Travel	40,000.00		40,000.00	29,847.76	10,152.24
Other Objects	31,000.00	8,500.00	39,500.00	35,423.13	4,076.87
Total Support Services School Administration	5,512,023.00	-	5,512,023.00	5,432,242.14	79,780.86
Central Services:					
Salaries	872,990.00		872,990.00	869,503.48	3,486.52
Miscellaneous Purchased Services - Travel	5,500.00		5,500.00	5,057.19	442.81
Supplies and Materials	50,000.00		50,000.00	30,588.16	19,411.84
Total Central Services	928,490.00		928,490.00	905,148.83	23,341.17
Administrative Information Technology:					
Salaries	181,526.00	(12,000.00)	169,526.00	138,585.46	30,940.54
Purchased Professional Services	190,000.00	142,000.00	332,000.00	287,515.04	44,484.96
Other Purchased Services	6,500.00		6,500.00	2,801.16	3,698.84
Supplies and Materials	325,000.00	(25,434.00)	299,566.00	274,214.25	25,351.75
Total Administrative Information Technology	703,026.00	104,566.00	807,592.00	703,115.91	104,476.09
Required Maintenance for School Facilities:					
Cleaning, Repair and Maintenance Services	6,132,800.00	218,862.92	6,351,662.92	6,294,946.29	56,716.63
Custodial Services:					
Salaries	2,593,244.00	110,000.00	2,703,244.00	2,685,620.64	17,623.36
Rental of Land and Buildings Other than Lease	428,000.00	111,500.00	539,500.00	538,839.03	660.97
Other Purchased Property Services	431,000.00	12,454.43	443,454.43	411,426.33	32,028.10
Insurance	497,261.00	(74,306.00)	422,955.00	422,955.00	
Miscellaneous Purchased Services	5,625.00		5,625.00	576.96	5,048.04
General Supplies	376,000.00	26,000.00	402,000.00	391,773.11	10,226.89
Energy (Electricity)	2,000,000.00	(25,000.00)	1,975,000.00	1,712,638.78	262,361.22
Energy (Natural Gas)	1,000,000.00	(140,500.00)	859,500.00	665,325.16	194,174.84
Total Custodial Services	7,331,130.00	20,148.43	7,351,278.43	6,829,155.01	522,123.42

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Undistributed Expenditures:					
Care and Upkeep of Grounds:					
Salaries	$ 258,522.00	$ 89,000.00	$ 347,522.00	$ 345,317.63	$ 2,204.37
Cleaning, Repair, and Maintenance Services	425,715.00	(247,200.00)	178,515.00	178,203.21	311.79
Total Care and Upkeep of Grounds	684,237.00	(158,200.00)	526,037.00	523,520.84	2,516.16
Security:					
Salaries	300,000.00	(36,000.00)	264,000.00	253,453.86	10,546.14
Purchased Professional Services	500,000.00	36,000.00	536,000.00	535,392.06	607.94
Other Purchased Services	275,000.00		275,000.00	272,013.84	2,986.16
Total Security	1,075,000.00	-	1,075,000.00	1,060,859.76	14,140.24
Total Operation and Maintenance of Plant Services	15,223,167.00	80,811.35	15,303,978.35	14,708,481.90	595,496.45
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home and School) - Noninstructional Aides	336,467.00	(12,000.00)	324,467.00	298,597.56	25,869.44
Salaries for Pupil Transportation (Between Home and School) - Regular	736,564.00		736,564.00	709,640.27	26,923.73
Salaries for Pupil Transportation (Between Home and School) - Special Education	648,856.00	(30,000.00)	618,856.00	541,001.78	77,854.22
Salaries for Pupil Transportation (Other Than Between Home and School)	756,894.00	500.00	757,394.00	757,226.28	167.72
Salaries for Pupil Transportation (Nonpublic)	191,321.00		191,321.00	168,168.41	23,152.59
Purchased Professional and Technical Services	7,500.00	(1,900.00)	5,600.00	5,600.00	
Cleaning, Repair and Maintenance Services	75,000.00	4,900.00	79,900.00	78,422.41	1,477.59
Contracted Services (Between Home and School) - Vendors	3,675,000.00	74,553.00	3,749,553.00	3,675,928.27	73,624.73
Contracted Services (Other Than Between Home and School) - Vendors	65,000.00		65,000.00	57,824.58	7,175.42
Contracted Services (Between Home and School) - Joint Agreements	5,000.00	(2,600.00)	2,400.00	2,400.00	
Contracted Services - Special Education Students - Vendors	1,800,000.00	10,500.00	1,810,500.00	1,810,210.00	290.00
Contracted Services - Special Education Students Joint Agreement	45,000.00		45,000.00	11,256.90	33,743.10
Contracted Services - Aid-in-Lieu - Nonpublic	218,525.00	10,100.00	228,625.00	221,575.03	7,049.97
Contracted Services (Regular Students) - ECS and CTSA's	116,200.00	(116,200.00)			
Contracted Services (Special Education Students) - ECS and CTSA's	310,000.00	(310,000.00)			
Miscellaneous Purchased Services		107,147.00	107,147.00	107,147.00	
Transportation Supplies		265,000.00	265,000.00	200,136.51	64,863.49
Total Student Transportation Services	8,987,327.00	-	8,987,327.00	8,645,135.00	342,192.00

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #9

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Current Expense:					
Undistributed Expenditures:					
Unallocated Benefits - Employee Benefits:					
Social Security Contributions	$ 1,575,000.00	$	$ 1,575,000.00	$ 1,557,081.03	$ 17,918.97
TPAF Contributions - ERIP	1,555,000.00	8,913.00	1,563,913.00	1,563,913.00	
Other Retirement Contributions - Regular	16,000.00	16,087.00	32,087.00	21,571.63	10,515.37
Unemployment Benefits	75,000.00	(25,000.00)	50,000.00	12,483.00	37,517.00
Workers' Compensation Benefits	850,000.00	273,000.00	1,123,000.00	1,123,000.00	
Health Benefits	24,013,720.00	(131,000.00)	23,882,720.00	22,698,836.65	1,183,883.35
Employee Course Reimbursement	250,000.00		250,000.00	185,595.26	64,404.74
Other Employee Benefits	1,000,000.00	(243,925.00)	756,075.00	755,420.48	654.52
Total Unallocated Benefits - Employee Benefits	29,334,720.00	(101,925.00)	29,232,795.00	27,917,901.05	1,314,893.95
Nonbudgeted:					
On-Behalf Contributions:					
Medical Benefits Contribution				5,836,156.00	(5,836,156.00)
Pension Contribution				7,004,277.00	(7,004,277.00)
Non-Contributory Insurance Contribution				9,252.00	(9,252.00)
Reimbursed TPAF Social Security Contributions				4,880,709.43	(4,880,709.43)
Total Nonbudgeted				17,730,394.43	(17,730,394.43)
Total Undistributed Expenditures	80,089,088.00	266,596.91	80,355,684.91	94,845,337.31	(14,489,652.40)
Total Expenditures - Current Expense	145,131,621.00	129,855.78	145,261,476.78	158,106,456.99	(12,844,980.21)
Capital Outlay:					
Interest Deposit to Capital Reserve	5,000.00		5,000.00		5,000.00
Equipment:					
Undistributed Expenditures:					
Equipment Grades 1 - 5	48,333.00	36,368.41	84,701.41	19,158.00	65,543.41
Equipment Grades 6 - 8	18,333.00	(15,475.74)	2,857.26	2,857.26	
Equipment Grades 9 - 12	33,334.00	(33,334.00)			
Special Services		14,901.00	14,901.00	14,189.00	712.00
Administrative Information Technology	350,000.00	77,500.00	427,500.00	426,822.78	677.22
Construction Services	159,432.00		159,432.00	159,432.00	
Plant Services		63,225.17	63,225.17	62,614.17	611.00
Required Maintenance for School Facilities	980,000.00	(86,901.00)	893,099.00	595,366.00	297,733.00
Total Equipment	1,589,432.00	56,283.84	1,645,715.84	1,280,439.21	365,276.63

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

C-1
Sheet #10

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Expenditures					
Total Capital Outlay	$ 1,594,432.00	$ 56,283.84	$ 1,650,715.84	$ 1,280,439.21	$ 370,276.63
Transfer of Funds to Charter Schools	152,628.00	15,225.00	167,853.00	167,853.00	-
Total Expenditures	146,878,681.00	201,364.62	147,080,045.62	159,554,749.20	(12,474,703.58)
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	(6,740,901.00)	(201,364.62)	(6,942,265.62)	(62,670.76)	6,879,594.86
Fund Balances, July 1	21,069,710.70		21,069,710.70	21,069,710.70	
Fund Balances, June 30	$ 14,328,809.70	$ (201,364.62)	$ 14,127,445.08	$ 21,007,039.94	$ 6,879,594.86
Recapitulation of Fund Balance					
Restricted Fund Balance:					
Assigned Fund Balance - Designated for Subsequent Years' Expenditures				$ 1,679,140.11	
Reserve Excess Surplus Designated for Subsequent Years' Expenditures				2,901,175.89	
Assigned Fund Balance - ARRA/SEMI Reserve				10,435.21	
Reserve for Excess Surplus				2,648,588.21	
Capital Reserve				5,959,509.87	
Maintenance Reserve				3,004,084.35	
Emergency Reserve				502,003.84	
Committed Fund Balance:					
Year Ended Encumbrances				43,619.36	
Unassigned Fund Balance				4,258,483.10	
				21,007,039.94	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				4,435,938.00	
Fund Balance per Governmental Funds (GAAP)				$ 16,571,101.94	