OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #1

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Local Sources: | | | | | |
| Local Tax Levy | $ 96,328,054.00 | $ | $ 96,328,054.00 | $ 96,328,054.00 | $ |
| Tuition from Other Sources | 208,381.00 | | 208,381.00 | 242,005.42 | 33,624.42 |
| Interest on Capital Reserve Account | 4,000.00 | | 4,000.00 | 23,597.02 | 19,597.02 |
| Interest on Maintenance Reserve Account | 1,000.00 | | 1,000.00 | 12,094.74 | 11,094.74 |
| Unrestricted Miscellaneous Revenue | 406,803.00 | | 406,803.00 | 495,051.20 | 88,248.20 |
| Total - Local Sources | 96,948,238.00 | | 96,948,238.00 | 97,100,802.38 | 152,564.38 |
| State Sources: | | | | | |
| Equalization Aid | 36,713,533.00 | | 36,713,533.00 | 36,713,533.00 | |
| Categorical Special Educational Aid | 5,572,334.00 | | 5,572,334.00 | 5,572,334.00 | |
| Categorical Security Aid | 835,366.00 | | 835,366.00 | 835,366.00 | |
| Extraordinary Aid | 946,238.00 | | 946,238.00 | 1,935,215.00 | 988,977.00 |
| Categorical Transportation Aid | 958,933.00 | | 958,933.00 | 958,933.00 | |
| Nonpublic Transportation Aid | | | | 168,832.00 | 168,832.00 |
| 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 | | | | 6,129,264.00 | 6,129,264.00 |
| Pension Contribution | | | | 9,489,807.00 | 9,489,807.00 |
| Non-Contributory Insurance Contribution | | | | 9,701.00 | 9,701.00 |
| Reimbursed TPAF Social Security Contributions | | | | 4,848,764.73 | 4,848,764.73 |
| Total - State Sources | 45,725,980.00 | | 45,725,980.00 | 67,361,325.73 | 21,635,345.73 |
| Federal Sources: | | | | | |
| Medicare Reimbursement | 116,172.00 | | 116,172.00 | 117,804.79 | 1,632.79 |
| Total - Federal Sources | 116,172.00 | | 116,172.00 | 117,804.79 | 1,632.79 |
| Total Revenues | $142,790,390.00 | $ - | $142,790,390.00 | $164,579,932.90 | $ 21,789,542.90 |
| Expenditures | | | | | |
| Current Expense: | | | | | |
| Instruction - Regular Programs: | | | | | |
| Salaries of Teachers: | | | | | |
| Preschool/Kindergarten | $ 1,928,441.00 | $ 30,000.00 | $ 1,958,441.00 | $ 1,958,176.83 | $ 264.17 |
| Grades 1 - 5 | 14,408,230.00 | (20,000.00) | 14,388,230.00 | 13,996,154.82 | 392,075.18 |
| Grades 6 - 8 | 10,890,728.00 | | 10,890,728.00 | 10,574,747.62 | 315,980.38 |
| Grades 9 - 12 | 16,190,364.00 | (203,365.00) | 15,986,999.00 | 15,434,460.14 | 552,538.86 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #2

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Current Expense: | | | | | |
| Home Instruction: | | | | | |
| Salaries of Teachers | $ 25,000.00 | $ 98,000.00 | $ 123,000.00 | $ 122,998.40 | $ 1.60 |
| Purchased Professional - Educational Services | 60,000.00 | (35,000.00) | 25,000.00 | 21,430.00 | 3,570.00 |
| Purchased Professional - Technical Services | 14,000.00 | | 14,000.00 | 10,468.34 | 3,531.66 |
| Regular Programs - Undistributed Instruction: | | | | | |
| Other Purchased Services - Travel | 23,492.00 | (2,150.00) | 21,342.00 | 4,262.31 | 17,079.69 |
| General Supplies | 2,249,992.00 | (66,289.14) | 2,183,702.86 | 2,069,382.23 | 114,320.63 |
| Textbooks | 120,459.00 | (36,152.64) | 84,306.36 | 51,510.12 | 32,796.24 |
| Other Objects - Miscellaneous | 32,000.00 | 4,880.00 | 36,880.00 | 36,879.50 | 0.50 |
| Total Regular Programs - Instruction | 45,942,706.00 | (230,076.78) | 45,712,629.22 | 44,280,470.31 | 1,432,158.91 |
| Special Education: | | | | | |
| Autism: | | | | | |
| Salaries of Teachers | 272,228.00 | 48,243.00 | 320,471.00 | 320,470.55 | 0.45 |
| Other Salaries for Instruction | 328,450.00 | 66,000.00 | 394,450.00 | 394,447.86 | 2.14 |
| General Supplies | 4,000.00 | | 4,000.00 | 3,989.91 | 10.09 |
| Textbooks | 1,000.00 | (1,000.00) | | | |
| Total Autism | 605,678.00 | 113,243.00 | 718,921.00 | 718,908.32 | 12.68 |
| Learning/Language Disabilities: | | | | | |
| Salaries of Teachers | 1,602,106.00 | (20,000.00) | 1,582,106.00 | 1,582,053.26 | 52.74 |
| Other Salaries for Instruction | 995,120.00 | (134,000.00) | 861,120.00 | 861,037.60 | 82.40 |
| General Supplies | 20,000.00 | 17.00 | 20,017.00 | 19,842.31 | 174.69 |
| Textbooks | 1,200.00 | (1,200.00) | | | |
| Total Learning/Language Disabilities | 2,618,426.00 | (155,183.00) | 2,463,243.00 | 2,462,933.17 | 309.83 |
| Behavioral Disabilities: | | | | | |
| Salaries of Teachers | 61,311.00 | 92,050.00 | 153,361.00 | 153,321.55 | 39.45 |
| Other Salaries for Instruction | 64,830.00 | 65,520.00 | 130,350.00 | 130,349.99 | 0.01 |
| Total Behavioral Disabilities | 126,141.00 | 157,570.00 | 283,711.00 | 283,671.54 | 39.46 |
| Cognitive - Mild: | | | | | |
| Salaries of Teachers | 66,749.00 | (66,749.00) | | | |
| Other Salaries for Instruction | 45,246.00 | (45,246.00) | | | |
| General Supplies | 5,000.00 | (5,000.00) | | | |
| Total Cognitive - Mild | 116,995.00 | (116,995.00) | | | |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #3

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Current Expense: | | | | | |
| Special Education: | | | | | |
| Multiple Disabilities: | | | | | |
| Salaries of Teachers | $ 345,463.00 | $ (88,269.00) | $ 257,194.00 | $ 257,193.83 | $ 0.17 |
| Other Salaries for Instruction | 281,514.00 | 25,101.00 | 306,615.00 | 306,614.08 | 0.92 |
| General Supplies | 3,000.00 | 5,000.00 | 8,000.00 | 7,986.07 | 13.93 |
| Total Multiple Disabilities | 629,977.00 | (58,168.00) | 571,809.00 | 571,793.98 | 15.02 |
| Resource Room/Resource Center: | | | | | |
| Salaries of Teachers | 7,466,291.00 | (140,751.00) | 7,325,540.00 | 7,324,952.67 | 587.33 |
| Other Salaries for Instruction | 1,157,513.00 | (44,024.00) | 1,113,489.00 | 1,113,488.89 | 0.11 |
| General Supplies | 55,000.00 | (8,500.00) | 46,500.00 | 27,912.71 | 18,587.29 |
| Textbooks | 4,000.00 | (4,000.00) | | | |
| Total Resource Room/Resource Center | 8,682,804.00 | (197,275.00) | 8,485,529.00 | 8,466,354.27 | 19,174.73 |
| Preschool Disabilities Part-Time: | | | | | |
| Salaries of Teachers | 686,622.00 | 46,560.00 | 733,182.00 | 733,181.85 | 0.15 |
| Other Salaries for Instruction | 400,270.00 | 25,872.00 | 426,142.00 | 426,141.88 | 0.12 |
| Purchased Professional - Educational Services | 3,000.00 | (3,000.00) | | | |
| General Supplies | 7,000.00 | (17.00) | 6,983.00 | 6,859.18 | 123.82 |
| Total Preschool Disabilities Part-Time | 1,096,892.00 | 69,415.00 | 1,166,307.00 | 1,166,182.91 | 124.09 |
| Preschool Disabilities Full-Time: | | | | | |
| Salaries of Teachers | 167,843.00 | 25,400.00 | 193,243.00 | 193,169.65 | 73.35 |
| Other Salaries for Instruction | 302,870.00 | (68,725.00) | 234,145.00 | 233,993.58 | 151.42 |
| Purchased Professional - Educational Services | 250.00 | | 250.00 | | 250.00 |
| General Supplies | 6,000.00 | | 6,000.00 | 5,899.12 | 100.88 |
| Total Preschool Disabilities Full-Time | 476,963.00 | (43,325.00) | 433,638.00 | 433,062.35 | 575.65 |
| Home Instruction: | | | | | |
| Salaries of Teachers | 115,000.00 | 79,000.00 | 194,000.00 | 193,940.86 | 59.14 |
| Purchased Professional - Educational Services | 70,000.00 | (10,300.00) | 59,700.00 | 59,689.50 | 10.50 |
| Total Home Instruction | 185,000.00 | 68,700.00 | 253,700.00 | 253,630.36 | 69.64 |
| Total Special Education | 14,538,876.00 | (162,018.00) | 14,376,858.00 | 14,356,536.90 | 20,321.10 |
| Basic Skills/Remedial: | | | | | |
| Salaries of Teachers | 2,631,625.00 | 473,000.00 | 3,104,625.00 | 3,104,078.88 | 546.12 |
| Other Salaries for Instruction | 555,053.00 | (333,799.00) | 221,254.00 | 221,253.78 | 0.22 |
| Other Purchased Services | 1,350.00 | (65.00) | 1,285.00 | 956.44 | 328.56 |
| General Supplies | 34,000.00 | 1,996.70 | 35,996.70 | 35,980.85 | 15.85 |
| Textbooks | 7,500.00 | (1,386.70) | 6,113.30 | 6,113.30 | |
| Total Basic Skills/Remedial - Instruction | 3,229,528.00 | 139,746.00 | 3,369,274.00 | 3,368,383.25 | 890.75 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #4

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Current Expense: | | | | | |
| Bilingual Education: | | | | | |
| Salaries of Teachers | $ 911,757.00 | $ (10,055.00) | $ 901,702.00 | $ 901,610.09 | $ 91.91 |
| Other Salaries for Instruction | 56,916.00 | (56,916.00) | | | |
| Other Purchased Services | 500.00 | | 500.00 | 121.21 | 378.79 |
| General Supplies | 12,090.00 | (6,499.00) | 5,591.00 | 4,840.54 | 750.46 |
| Textbooks | 5,000.00 | (4,913.00) | 87.00 | 86.35 | 0.65 |
| Total Bilingual Education - Instruction | 986,263.00 | (78,383.00) | 907,880.00 | 906,658.19 | 1,221.81 |
| School Sponsored Cocurricular Activities: | | | | | |
| Salaries | 245,353.00 | | 245,353.00 | 230,872.66 | 14,480.34 |
| Supplies and Materials | 22,000.00 | | 22,000.00 | 21,358.73 | 641.27 |
| Total School Sponsored Cocurricular Activities | 267,353.00 | | 267,353.00 | 252,231.39 | 15,121.61 |
| School Sponsored Athletics: | | | | | |
| Salaries | 1,118,889.00 | (30,000.00) | 1,088,889.00 | 1,076,731.60 | 12,157.40 |
| Purchased Services | 9,500.00 | | 9,500.00 | 9,000.00 | 500.00 |
| Supplies and Materials | 94,702.00 | 30,000.00 | 124,702.00 | 94,662.27 | 30,039.73 |
| Transfers to Cover Deficit | 120,000.00 | | 120,000.00 | 120,000.00 | |
| Total School Sponsored Athletics - Instruction | 1,343,091.00 | - | 1,343,091.00 | 1,300,393.87 | 42,697.13 |
| Instructional Alternative Education Program - Instruction: | | | | | |
| Salaries of Teachers | | 58,095.00 | 58,095.00 | 58,094.40 | 0.60 |
| 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 | 7,695.00 | 58,095.00 | 58,094.40 | 0.60 |
| Total - Instruction | 66,358,217.00 | (323,036.78) | 66,035,180.22 | 64,522,768.31 | 1,512,411.91 |
| Community Service Programs - Operations: | | | | | |
| Salaries | 5,600.00 | | 5,600.00 | 4,939.52 | 660.48 |
| Undistributed Expenditures: | | | | | |
| Instruction: | | | | | |
| Tuition to Other LEA's Within the State - Regular | 50,000.00 | (35,000.00) | 15,000.00 | 11,760.00 | 3,240.00 |
| Tuition to Other LEA's Within the State - Special | 1,500,000.00 | (1,420,000.00) | 80,000.00 | 70,324.65 | 9,675.35 |
| Tuition to County Vocational School Districts - Regular | 150,000.00 | (50,000.00) | 100,000.00 | 93,520.00 | 6,480.00 |
| Tuition to CSSD and Regular Day Schools | 40,000.00 | 60,354.00 | 100,354.00 | 99,544.00 | 810.00 |

| | 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 | $ 1,700,000.00 | $ 1,460,000.00 | $ 3,160,000.00 | $ 3,075,161.44 | $ 84,838.56 |
| Tuition - State Facilities | 32,306.00 | 646.00 | 32,952.00 | 32,952.00 | |
| Total Instruction | 3,472,306.00 | 16,000.00 | 3,488,306.00 | 3,383,262.09 | 105,043.91 |
| Attendance and Social Work Services: | | | | | |
| Salaries | 184,446.00 | (11,585.00) | 172,861.00 | 138,419.35 | 34,441.65 |
| Purchased Professional - Technical Services | | 14,385.00 | 14,385.00 | 12,690.00 | 1,695.00 |
| | 184,446.00 | 2,800.00 | 187,246.00 | 151,109.35 | 36,136.65 |
| Health Services: | | | | | |
| Salaries | 1,623,018.00 | (12,350.00) | 1,610,668.00 | 1,547,717.19 | 62,950.81 |
| Purchased Professional - Technical Services | 61,000.00 | 19,250.00 | 80,250.00 | 80,236.06 | 13.94 |
| Other Purchased Services | 300.00 | 100.00 | 400.00 | 327.74 | 72.26 |
| Supplies and Materials | 45,000.00 | (200.00) | 44,800.00 | 28,629.98 | 16,170.02 |
| Total Health Services | 1,729,318.00 | 6,800.00 | 1,736,118.00 | 1,656,910.97 | 79,207.03 |
| Other Support Services Students - Related Services: | | | | | |
| Salaries | 1,250,154.00 | (35,000.00) | 1,215,154.00 | 1,215,020.30 | 133.70 |
| Purchased Professional - Educational Services | 1,517,500.00 | 96,936.00 | 1,614,436.00 | 1,613,402.42 | 1,033.58 |
| Total Other Support Services Students - Related Services | 2,767,654.00 | 61,936.00 | 2,829,590.00 | 2,828,422.72 | 1,167.28 |
| Other Support Services Students - Extraordinary Services: | | | | | |
| Salaries | 385,000.00 | (9,000.00) | 376,000.00 | 375,757.20 | 242.80 |
| Other Support Services - Students - Guidance: | | | | | |
| Salaries of Other Professional Staff | 3,016,834.00 | | 3,016,834.00 | 2,985,970.49 | 30,863.51 |
| Salaries of Secretarial and Clerical Assistants | 398,369.00 | | 398,369.00 | 385,783.86 | 12,585.14 |
| Other Purchased Professional and Technical Services | 171,000.00 | | 171,000.00 | 163,206.75 | 7,793.25 |
| Total Other Support Services - Students - Guidance | 3,586,203.00 | | 3,586,203.00 | 3,534,961.10 | 51,241.90 |
| Other Support Services - Students - Child Study Teams: | | | | | |
| Salaries of Other Professional Staff | 2,434,821.00 | | 2,434,821.00 | 2,434,761.54 | 59.46 |
| Salaries of Secretarial and Clerical Assistants | 457,739.00 | | 457,739.00 | 374,020.53 | 83,718.47 |
| Miscellaneous Purchased Services | 10,000.00 | 2,200.00 | 12,200.00 | 11,790.52 | 409.48 |
| Supplies and Materials | 45,800.00 | 21,200.00 | 67,000.00 | 66,965.87 | 34.13 |
| Total Other Support Services - Students - Child Study Teams | 2,948,360.00 | 23,400.00 | 2,971,760.00 | 2,887,538.46 | 84,221.54 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 | $ 1,441,975.00 | $ 24,500.00 | $ 1,466,475.00 | $ 1,466,366.70 | $ 108.30 |
| Salaries of Secretarial and Clerical Assistants | 142,473.00 | 6,100.00 | 148,573.00 | 148,492.33 | 80.67 |
| Other Purchased Services | 2,000.00 | | 2,000.00 | 145.00 | 1,855.00 |
| Supplies and Materials | 11,000.00 | (11,000.00) | | | |
| Other Objects - Miscellaneous | 3,000.00 | 4,500.00 | 7,500.00 | 7,092.00 | 408.00 |
| Total Improvement of Instructional Services | 1,600,448.00 | 24,100.00 | 1,624,548.00 | 1,622,096.03 | 2,451.97 |
| Educational Media Services/School Library: | | | | | |
| Salaries | 649,146.00 | | 649,146.00 | 635,946.71 | 13,199.29 |
| Supplies and Materials | 28,175.00 | (175.57) | 27,999.43 | 22,145.56 | 5,853.87 |
| Total Educational Media Services/School Library | 677,321.00 | (175.57) | 677,145.43 | 658,092.27 | 19,053.16 |
| Instructional Staff Training Services: | | | | | |
| Salaries of Other Professional Staff | 114,500.00 | (43,889.00) | 70,611.00 | 70,610.70 | 0.30 |
| Purchased Professional - Educational Services | 35,500.00 | 19,789.00 | 55,289.00 | 15,674.28 | 39,614.72 |
| Total Instructional Staff Training Services | 150,000.00 | (24,100.00) | 125,900.00 | 86,284.98 | 39,615.02 |
| Support Services General Administration: | | | | | |
| Salaries | 842,501.00 | | 842,501.00 | 805,803.29 | 36,697.71 |
| Legal Services | 225,000.00 | | 225,000.00 | 158,070.72 | 66,929.28 |
| Accountants/Audit Fees | 32,000.00 | | 32,000.00 | 30,850.00 | 1,150.00 |
| Architectural/Engineering Service | 100,000.00 | 4,056.32 | 104,056.32 | 80,914.27 | 23,142.05 |
| Other Purchased Professional Services | 128,051.00 | 57,000.00 | 185,051.00 | 184,073.98 | 977.02 |
| Communications/Telephone | 378,370.00 | (12,000.00) | 366,370.00 | 217,157.26 | 149,212.74 |
| BOE Other Purchased Services | 7,000.00 | 3,000.00 | 10,000.00 | 9,695.77 | 304.23 |
| Miscellaneous Purchased Services | 478,298.00 | | 478,298.00 | 412,695.93 | 65,602.07 |
| General Supplies | 119,000.00 | (1,000.00) | 118,000.00 | 47,584.00 | 70,416.00 |
| Judgments | 125,000.00 | (44,000.00) | 81,000.00 | | 81,000.00 |
| BOE Membership Fees and Dues | 30,067.00 | (3,000.00) | 27,067.00 | 26,662.70 | 404.30 |
| Total Support Services General Administration | 2,465,287.00 | 4,056.32 | 2,469,343.32 | 1,973,507.92 | 495,835.40 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 | $ 3,424,912.00 | $ | $ 3,424,912.00 | $ 3,422,458.60 | $ 2,453.40 |
| Salaries of Other Professional Staff | 300,158.00 | | 300,158.00 | 300,067.92 | 90.08 |
| Salaries of Secretarial and Clerical Assistants | 1,782,886.00 | | 1,782,886.00 | 1,688,924.37 | 93,961.63 |
| Other Purchased Services - Travel | 50,000.00 | | 50,000.00 | 26,573.59 | 23,426.41 |
| Other Objects | 30,900.00 | | 30,900.00 | 27,619.69 | 3,280.31 |
| Total Support Services School Administration | 5,588,856.00 | | 5,588,856.00 | 5,465,644.17 | 123,211.83 |
| Central Services: | | | | | |
| Salaries | 912,345.00 | | 912,345.00 | 893,478.38 | 18,866.62 |
| Miscellaneous Purchased Services - Travel | 5,500.00 | 9,000.00 | 14,500.00 | 14,304.90 | 195.10 |
| Supplies and Materials | 50,000.00 | (9,000.00) | 41,000.00 | 26,782.84 | 14,217.16 |
| Total Central Services | 967,845.00 | - | 967,845.00 | 934,566.12 | 33,278.88 |
| Administrative Information Technology: | | | | | |
| Salaries | 171,760.00 | (15,500.00) | 156,260.00 | 154,221.73 | 2,038.27 |
| Purchased Professional Services | 190,000.00 | 83,000.00 | 273,000.00 | 272,991.30 | 8.70 |
| Other Purchased Services | 6,500.00 | | 6,500.00 | 2,328.90 | 4,171.10 |
| Supplies and Materials | 200,000.00 | 85,500.00 | 285,500.00 | 271,902.04 | 13,597.96 |
| Total Administrative Information Technology | 568,260.00 | 153,000.00 | 721,260.00 | 701,443.97 | 19,816.03 |
| Required Maintenance for School Facilities: | | | | | |
| Cleaning, Repair and Maintenance Services | 5,952,800.00 | 86,704.02 | 6,039,504.02 | 5,928,751.16 | 110,752.86 |
| Custodial Services: | | | | | |
| Salaries | 1,966,477.00 | (10,000.00) | 1,956,477.00 | 1,922,120.02 | 34,356.98 |
| Salaries of Noninstructional Aides | 800,000.00 | | 800,000.00 | 786,642.81 | 13,357.19 |
| Rental of Land and Buildings Other than Lease | 428,000.00 | | 428,000.00 | 413,048.64 | 14,951.36 |
| Lease Purchase Payments - Energy Savings Program | 259,198.00 | | 259,198.00 | 259,198.00 | |
| Other Purchased Property Services | 431,000.00 | 22,000.00 | 453,000.00 | 450,932.40 | 2,067.60 |
| Insurance | 507,795.00 | (74,000.00) | 433,795.00 | 433,618.00 | 177.00 |
| Miscellaneous Purchased Services | 5,625.00 | | 5,625.00 | 505.20 | 5,119.80 |
| General Supplies | 376,000.00 | 60,000.00 | 436,000.00 | 431,157.52 | 4,842.48 |
| Energy (Electricity) | 1,000,000.00 | (152,000.00) | 848,000.00 | 715,360.18 | 132,639.82 |
| Energy (Natural Gas) | 1,740,802.00 | (153,300.00) | 1,587,502.00 | 1,316,882.49 | 270,619.51 |
| Total Custodial Services | 7,514,897.00 | (307,300.00) | 7,207,597.00 | 6,729,465.26 | 478,131.74 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #8

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Current Expense: | | | | | |
| Undistributed Expenditures: | | | | | |
| Care and Upkeep of Grounds: | | | | | |
| Salaries | $ 267,031.00 | $ 105,200.00 | $ 372,231.00 | $ 372,131.20 | $ 99.80 |
| Cleaning, Repair, and Maintenance Services | 425,716.00 | 50,000.00 | 475,716.00 | 473,423.42 | 2,292.58 |
| Total Care and Upkeep of Grounds | 692,747.00 | 155,200.00 | 847,947.00 | 845,554.62 | 2,392.38 |
| Security: | | | | | |
| Salaries | 300,000.00 | (31,900.00) | 268,100.00 | 268,042.28 | 57.72 |
| Purchased Professional Services | 500,000.00 | 89,000.00 | 589,000.00 | 575,539.08 | 13,460.92 |
| Other Purchased Services | 275,000.00 | | 275,000.00 | 272,013.84 | 2,986.16 |
| Total Security | 1,075,000.00 | 57,100.00 | 1,132,100.00 | 1,115,595.20 | 16,504.80 |
| Total Operation and Maintenance of Plant Services | 15,235,444.00 | (8,295.98) | 15,227,148.02 | 14,619,366.24 | 607,781.78 |
| Student Transportation Services: | | | | | |
| Salaries for Pupil Transportation (Between Home and School) - Noninstructional Aides | 315,616.00 | 15,100.00 | 330,716.00 | 330,711.48 | 4.52 |
| Salaries for Pupil Transportation (Between Home and School) - Regular | 752,719.00 | (40,000.00) | 712,719.00 | 705,324.78 | 7,394.22 |
| Salaries for Pupil Transportation (Between Home and School) - Special Education | 653,277.00 | (131,489.00) | 521,788.00 | 521,786.81 | 1.19 |
| Salaries for Pupil Transportation (Other Than Between Home and School) | 778,537.00 | (2,650.00) | 775,887.00 | 775,875.37 | 11.63 |
| Salaries for Pupil Transportation (Nonpublic) | 191,290.00 | (23,631.00) | 167,659.00 | 167,658.62 | 0.38 |
| Purchased Professional and Technical Services | 7,500.00 | | 7,500.00 | 5,600.00 | 1,900.00 |
| Cleaning, Repair and Maintenance Services | 75,000.00 | 8,465.37 | 83,465.37 | 77,848.79 | 5,616.58 |
| Rental Payments - School Buses | 82,932.00 | (8,830.00) | 74,102.00 | 74,101.44 | 0.56 |
| Contracted Services (Between Home and School) - Vendors | 3,953,347.00 | 46,872.00 | 4,000,219.00 | 3,995,218.53 | 5,000.47 |
| Contracted Services (Other Than Between Home and School) - Vendors | 65,000.00 | (13,780.00) | 51,220.00 | 51,177.12 | 42.88 |
| Contracted Services (Between Home and School) - Joint Agreements | 5,000.00 | (1,592.00) | 3,408.00 | 1,600.00 | 1,808.00 |
| Contracted Services - Special Education Students - Vendors | 1,621,071.00 | 197,500.00 | 1,818,571.00 | 1,818,339.71 | 231.29 |
| Contracted Services - Special Education Students - Joint Agreement | 25,000.00 | (14,000.00) | 11,000.00 | 10,647.13 | 352.87 |
| Contracted Services - Aid-in-Lieu - Nonpublic | 218,525.00 | 21,000.00 | 239,525.00 | 227,289.35 | 12,235.65 |
| Miscellaneous Purchased Services | 121,200.00 | (6,500.00) | 114,700.00 | 110,154.00 | 4,546.00 |
| Transportation Supplies | 285,000.00 | | 285,000.00 | 227,486.02 | 57,513.98 |
| Total Student Transportation Services | 9,151,014.00 | 46,465.37 | 9,197,479.37 | 9,100,819.15 | 96,660.22 |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 | $ 1,625,000.00 | $ (4,000.00) | $ 1,621,000.00 | $ 1,464,955.27 | $ 156,044.73 |
| TPAF Contributions - ERIP | 16,000.00 | 8,000.00 | 24,000.00 | 22,513.02 | 1,486.98 |
| Other Retirement Contributions - Regular | 1,555,000.00 | 122,267.39 | 1,677,267.39 | 1,673,955.71 | 3,311.68 |
| Unemployment Benefits | 35,000.00 | (3,000.00) | 32,000.00 | | 32,000.00 |
| Workers' Compensation Benefits | 850,000.00 | (597.39) | 849,402.61 | 849,401.76 | 0.85 |
| Health Benefits | 25,233,088.00 | | 25,233,088.00 | 24,158,926.99 | 1,074,161.01 |
| Tuition Reimbursement | 250,000.00 | | 250,000.00 | 173,564.67 | 76,435.33 |
| Other Employee Benefits | 1,000,000.00 | | 1,000,000.00 | 491,728.38 | 508,271.62 |
| Total Unallocated Benefits - Employee Benefits | 30,564,088.00 | 122,670.00 | 30,686,758.00 | 28,835,045.80 | 1,851,712.20 |
| Nonbudgeted: | | | | | |
| On-Behalf Contributions: | | | | | |
| Medical Benefits Contribution | | | | 6,129,264.00 | (6,129,264.00) |
| Pension Contribution | | | | 9,489,807.00 | (9,489,807.00) |
| Non-Contributory Insurance Contribution | | | | 9,701.00 | (9,701.00) |
| Reimbursed TPAF Social Security Contributions | | | | 4,848,764.73 | (4,848,764.73) |
| Total Nonbudgeted | | | | 20,477,536.73 | (20,477,536.73) |
| Total Undistributed Expenditures | 82,047,450.00 | 419,656.14 | 82,467,106.14 | 99,297,304.79 | (16,830,198.65) |
| Total Expenditures - Current Expense | 148,405,667.00 | 96,619.36 | 148,502,286.36 | 163,820,073.10 | (15,317,786.74) |
| 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 | 20,000.00 | 68,333.00 | | 68,333.00 |
| Equipment Grades 6 - 8 | 18,333.00 | | 18,333.00 | | 18,333.00 |
| Equipment Grades 9 - 12 | 33,334.00 | 33,000.00 | 66,334.00 | 32,827.72 | 33,506.28 |
| Administrative Information Technology | 900,000.00 | (53,000.00) | 847,000.00 | 136,969.20 | 710,030.80 |
| Required Maintenance for School Facilities | 1,000,000.00 | (118,393.00) | 881,607.00 | 802,105.49 | 79,501.51 |
| Maintenance Vehicles | | 27,893.00 | 27,893.00 | 27,892.90 | 0.10 |
| Total Equipment | 2,000,000.00 | (90,500.00) | 1,909,500.00 | 999,795.31 | 909,704.69 |
| Assessment for Debt Service on SDA Funding | 159,432.00 | | 159,432.00 | 159,432.00 | |

OLD BRIDGE TOWNSHIP SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

C-1
Sheet #10

| | Original Budget | Transfers | Final Budget | Actual | Variance Positive (Negative) Final to Actual |
|---|---|---|---|---|---|
| Expenditures | | | | | |
| Total Capital Outlay | $ 2,164,432.00 | $ (90,500.00) | $ 2,073,932.00 | $ 1,159,227.31 | $ 914,704.69 |
| Transfer of Funds to Charter Schools | 201,608.00 | | 201,608.00 | 187,985.00 | 13,623.00 |
| Total Expenditures | 150,771,707.00 | 6,119.36 | 150,777,826.36 | 165,167,285.41 | (14,389,459.05) |
| Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses | (7,981,317.00) | (6,119.36) | (7,987,436.36) | (587,352.51) | 7,400,083.85 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfer Out: | | | | | |
| Transfer to Capital Projects Fund | | (37,500.00) | (37,500.00) | (37,500.00) | |
| Fund Balances, July 1 | 21,007,039.94 | | 21,007,039.94 | 21,007,039.94 | |
| Fund Balances, June 30 | $ 13,025,722.94 | $ (43,619.36) | $ 12,982,103.58 | $ 20,382,187.43 | $ 7,400,083.85 |

| | |
|---|---|
| Recapitulation of Fund Balance | |
| Restricted Fund Balance: | |
| Assigned Fund Balance - Designated for Subsequent Years' Expenditures | $ 1,517,427.79 |
| Reserve Excess Surplus Designated for Subsequent Years' Expenditures | 2,648,588.21 |
| Additional Assigned Fund Balance - Designated for Subsequent Years' Expenditures | 1,056,834.00 |
| Reserve for Excess Surplus | 2,472,610.54 |
| Capital Reserve | 4,908,106.89 |
| Maintenance Reserve | 3,616,179.09 |
| Emergency Reserve | 1,830.25 |
| Committed Fund Balance: | |
| Year Ended Encumbrances | 108,256.69 |
| Unassigned Fund Balance | 4,052,353.97 |
| | 20,382,187.43 |
| Reconciliation to Governmental Funds Statements (GAAP): | |
| Last State Aid Payment Not Recognized on GAAP Basis | 4,432,004.00 |
| Fund Balance per Governmental Funds (GAAP) | $ 15,950,183.43 |