

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #1



	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
Revenues					
Local Sources:					
Tuition from Other Sources	\$ 168,381.00	\$	\$ 168,381.00	\$ 46,256.59	\$ (122,124.41)
Local Tax Levy	91,137,544.00		91,137,544.00	91,137,544.00	
Interest on Capital Reserve Account	5,000.00		5,000.00	10,234.20	5,234.20
Miscellaneous	400,675.00		400,675.00	507,987.93	107,312.93
Total - Local Sources	91,711,600.00		91,711,600.00	91,702,022.72	(9,577.28)
State Sources:					
Equalization Aid	36,867,100.00		36,867,100.00	36,867,100.00	
Special Educational Aid	5,499,282.00		5,499,282.00	5,499,282.00	
Security Aid	817,494.00		817,494.00	817,494.00	
Extraordinary Aid	875,812.00		875,812.00	2,091,331.00	1,215,519.00
Categorical Transportation Aid	841,635.00		841,635.00	841,635.00	
Nonpublic Transportation Aid				147,052.00	147,052.00
Other State Aid	610,426.00		610,426.00	610,426.00	
Nonbudgeted:					
On-Behalf Contributions				10,878,770.00	10,878,770.00
Reimbursed TPAF Social Security Contributions				4,540,732.87	4,540,732.87
Total - State Sources	45,511,749.00		45,511,749.00	62,293,822.87	16,782,073.87
Federal Sources:					
Medicare Reimbursement	112,336.00		112,336.00	151,801.88	39,465.88
Total - Federal Sources	112,336.00		112,336.00	151,801.88	39,465.88
Total Revenues	\$ 137,335,685.00	\$ -	\$ 137,335,685.00	\$ 154,147,647.47	\$ 16,811,962.47
Expenditures					
Current Expense:					
Instruction - Regular Programs:					
Salaries of Teachers:					
Preschool/Kindergarten	\$ 1,716,022.00	\$	\$ 1,716,022.00	\$ 1,669,146.83	\$ 46,875.17
Grades 1 - 5	13,928,025.00	(10,398.36)	13,917,626.64	13,873,109.56	44,517.08
Grades 6 - 8	10,995,644.00	(246,943.09)	10,748,700.91	10,375,781.26	372,919.65
Grades 9 - 12	14,974,110.00		14,974,110.00	14,940,348.01	33,761.99
Home Instruction:					
Salaries of Teachers	90,000.00	35,398.36	125,398.36	125,398.36	
Purchased Professional - Educational Services	60,000.00		60,000.00	46,657.52	13,342.48
Purchased Professional - Regular	14,000.00	8,000.00	22,000.00	20,397.77	1,602.23

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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Sheet #2

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Regular Programs - Undistributed Instruction:					
Other Purchased Services - Travel	\$ 13,231.00	\$ -	\$ 13,231.00	\$ 5,348.62	\$ 7,882.38
General Supplies	2,005,312.00	(186,299.81)	1,819,012.19	1,731,271.33	87,740.86
Textbooks	91,939.00	(6,160.90)	85,778.10	79,527.41	6,250.69
Other Objects - Miscellaneous	31,545.00	10,000.00	41,545.00	40,190.93	1,354.07
Total Regular Programs	43,919,828.00	(396,403.80)	43,523,424.20	42,907,177.60	616,246.60
Special Education:					
Autism:					
Salaries of Teachers	206,393.00	76,454.99	282,847.99	282,847.99	
Other Salaries for Instruction	205,604.00	74,385.11	279,989.11	279,989.11	
General Supplies	4,000.00	(364.52)	3,635.48	3,635.48	
Textbooks	1,000.00		1,000.00	1,000.00	
Total Autism	416,997.00	150,475.58	567,472.58	567,472.58	
Learning/Language Disabilities:					
Salaries of Teachers	1,558,835.00	29,340.32	1,588,175.32	1,588,175.32	
Other Salaries for Instruction	727,111.00	220,487.32	947,598.32	947,598.32	
General Supplies	22,000.00	(895.74)	21,104.26	21,100.31	3.95
Textbooks	1,200.00		1,200.00	1,200.00	
Total Learning/Language Disabilities	2,309,146.00	248,931.90	2,558,077.90	2,558,073.95	3.95
Behavioral Disabilities:					
Salaries of Teachers	55,415.00	1,950.30	57,365.30	57,365.30	
Other Salaries for Instruction	33,737.00	35,448.12	69,185.12	69,185.12	
Total Behavioral Disabilities	89,152.00	37,398.42	126,550.42	126,550.42	
Cognitive - Mild:					
Salaries of Teachers	127,575.00	(59,830.40)	67,744.60	67,744.60	
Other Salaries for Instruction	56,643.00	(14,366.32)	42,276.68	42,276.68	
General Supplies	5,000.00	(56.79)	4,943.21	4,943.21	
Total Cognitive - Mild	189,218.00	(74,253.51)	114,964.49	114,964.49	
Multiple Disabilities:					
Salaries of Teachers	116,212.00	233,905.85	350,117.85	350,117.85	
Other Salaries for Instruction	233,699.00	32,960.85	266,659.85	266,659.85	
General Supplies	3,000.00	(19.30)	2,980.70	2,980.70	
Total Multiple Disabilities	352,911.00	266,847.20	619,758.20	619,758.20	

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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Sheet #3

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	\$ 6,475,686.00	\$ 49,841.00	\$ 6,525,527.00	\$ 6,525,526.99	\$ 0.01
Other Salaries for Instruction	1,111,168.00	(47,378.48)	1,063,789.52	1,063,789.52	
General Supplies	40,400.00	13,732.47	54,132.47	53,931.08	201.39
Textbooks	4,000.00		4,000.00	4,000.00	
Total Resource Room/Resource Center	7,631,254.00	16,194.99	7,647,448.99	7,647,247.59	201.40
Preschool Disabilities Part-Time:					
Salaries of Teachers	446,027.00	176,661.23	622,688.23	622,688.23	
Other Salaries for Instruction	406,378.00	(5,442.07)	400,935.93	400,935.93	
Purchased Professional Services - Nurses	3,000.00	(3,000.00)			
General Supplies	7,000.00	(268.84)	6,731.16	6,731.16	
Total Preschool Disabilities Part-Time	862,405.00	167,950.32	1,030,355.32	1,030,355.32	
Preschool Disabilities Full-Time:					
Salaries of Teachers	211,421.00	(51,292.11)	160,128.89	160,128.89	
Other Salaries for Instruction	228,056.00	(10,136.77)	217,919.23	217,919.23	
Purchased Professional - Educational Services	250.00		250.00		250.00
General Supplies	6,000.00	(13.58)	5,986.42	5,986.42	
Total Preschool Disabilities Full-Time	445,727.00	(61,442.46)	384,284.54	384,034.54	250.00
Home Instruction:					
Salaries of Teachers	115,001.00	23,684.72	138,685.72	138,685.72	
Purchased Professional - Educational Services	85,000.00		85,000.00	56,665.13	28,334.87
Total Home Instruction	200,001.00	23,684.72	223,685.72	195,350.85	28,334.87
Total Special Education	12,496,811.00	775,787.16	13,272,598.16	13,243,807.94	28,790.22
Basic Skills/Remedial:					
Salaries of Teachers	2,519,145.00	(61,447.09)	2,457,697.91	2,444,343.66	13,354.25
Other Salaries for Instruction	515,092.00	(34,201.08)	480,890.92	480,890.92	
Other Purchased Services	1,350.00		1,350.00	792.87	557.13
General Supplies	34,000.00	(6,266.78)	27,733.22	27,725.07	8.15
Textbooks	7,500.00	(119.43)	7,380.57	7,353.07	27.50
Total Basic Skills/Remedial	3,077,087.00	(102,034.38)	2,975,052.62	2,961,105.59	13,947.03

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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Sheet #4

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Bilingual Education:					
Salaries of Teachers	\$ 938,130.00	\$ (20,302.28)	\$ 917,827.72	\$ 917,827.72	\$
Other Salaries for Instruction	70,129.00	(16,792.20)	53,336.80	53,336.80	
Other Purchased Services	500.00		500.00		500.00
General Supplies	12,090.00	(709.90)	11,380.10	11,380.10	
Textbooks	5,000.00	(1,298.07)	3,701.93	3,701.93	
Total Bilingual Education	1,025,849.00	(39,102.45)	986,746.55	986,246.55	500.00
School Sponsored Cocurricular Activities:					
Salaries	229,353.00	3,203.19	232,556.19	232,556.19	
Supplies and Materials	22,000.00		22,000.00	20,109.80	1,890.20
Total School Sponsored Cocurricular Activities	251,353.00	3,203.19	254,556.19	252,665.99	1,890.20
School Sponsored Athletics:					
Salaries	1,071,201.00	(7,676.05)	1,063,524.95	1,063,524.95	
Purchased Services	9,500.00		9,500.00	9,000.00	500.00
Supplies and Materials	94,702.00	749.81	95,451.81	92,403.18	3,048.63
Transfers to Cover Deficit	91,259.00	25,222.04	116,481.04	116,481.00	0.04
Total School Sponsored Athletics	1,266,662.00	18,295.80	1,284,957.80	1,281,409.13	3,548.67
Instructional Alternative Education Program - Instruction:					
Salaries of Teachers		53,010.01	53,010.01	53,010.01	
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	2,610.01	53,010.01	53,010.01	
Total - Instruction	62,087,990.00	262,355.53	62,350,345.53	61,685,422.81	664,922.72
Community Service Programs - Operations:					
Salaries	5,600.00	500.00	6,100.00	5,780.14	319.86
Undistributed Expenditures:					
Instruction:					
Tuition to Other LEA's Within the State - Regular	95,000.00	(42,000.00)	53,000.00	43,775.30	9,224.70
Tuition to Other LEA's Within the State - Special	1,629,919.00	(162,650.00)	1,467,269.00	1,456,544.16	10,724.84
Tuition to County Vocational School Districts - Regular	80,000.00	52,000.00	132,000.00	131,200.00	800.00
Tuition to CSSD and Regular Day Schools	46,842.00		46,842.00		46,842.00

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #5

Expenditures

Current Expense:

Undistributed Expenditures:

Instruction:

Tuition to Private Schools for the Handicapped W/ State	\$ 1,981,474.00	\$ (216,805.00)	\$ 1,764,669.00	\$ 1,627,068.32	\$ 137,600.68
Total Instruction	<u>3,833,235.00</u>	<u>(369,455.00)</u>	<u>3,463,780.00</u>	<u>3,258,587.78</u>	<u>205,192.22</u>

Attendance and Social Work Services:

Salaries	<u>180,034.00</u>	<u>1,178.21</u>	<u>181,212.21</u>	<u>181,212.21</u>	
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Health Services:

Salaries	1,434,538.00	60,837.37	1,495,375.37	1,495,375.37	
Purchased Professional - Technical Services	61,000.00	-	61,000.00	50,628.12	10,371.88
Other Purchased Services	300.00		300.00	288.21	11.79
Supplies and Materials	<u>54,433.00</u>	<u>(21.96)</u>	<u>54,411.04</u>	<u>35,076.16</u>	<u>19,334.88</u>
Total Health Services	<u>1,550,271.00</u>	<u>60,815.41</u>	<u>1,611,086.41</u>	<u>1,581,367.86</u>	<u>29,718.55</u>

Other Support Services Students - Related Services:

Salaries	1,286,559.00	(75,000.00)	1,211,559.00	1,142,533.12	69,025.88
Purchased Professional - Educational Services	<u>1,121,000.00</u>	<u>142,318.86</u>	<u>1,263,318.86</u>	<u>1,258,557.95</u>	<u>4,760.91</u>
Total Other Support Services Students - Related Services	<u>2,407,559.00</u>	<u>67,318.86</u>	<u>2,474,877.86</u>	<u>2,401,091.07</u>	<u>73,786.79</u>

Other Support Services Students - Extraordinary Services:

Salaries	<u>278,727.00</u>	<u>102,684.84</u>	<u>381,411.84</u>	<u>381,411.84</u>	
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Other Support Services - Students - Guidance:

Salaries of Other Professional Staff	2,935,267.00		2,935,267.00	2,822,147.12	113,119.88
Salaries of Secretarial and Clerical Assistants	374,326.00		374,326.00	363,671.54	10,654.46
Other Purchased Professional and Technical Services	<u>171,000.00</u>		<u>171,000.00</u>	<u>162,562.90</u>	<u>8,437.10</u>
Total Other Support Services - Students - Guidance	<u>3,480,593.00</u>		<u>3,480,593.00</u>	<u>3,348,381.56</u>	<u>132,211.44</u>

Other Support Services - Students - Child Study Teams:

Salaries of Other Professional Staff	2,115,825.00	70,995.36	2,186,820.36	2,186,820.36	
Salaries of Secretarial and Clerical Assistants	462,650.00	3,421.44	466,071.44	466,071.44	
Miscellaneous Purchased Services	10,000.00		10,000.00	9,054.78	945.22
Supplies and Materials	<u>45,800.00</u>		<u>45,800.00</u>	<u>45,798.11</u>	<u>1.89</u>
Total Other Support Services - Students - Child Study Teams	<u>2,634,275.00</u>	<u>74,416.80</u>	<u>2,708,691.80</u>	<u>2,707,744.69</u>	<u>947.11</u>

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #6

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Undistributed Expenditures:					
Improvement of Instructional Services:					
Salaries of Supervisors of Instruction	\$ 1,272,524.00	\$ (10,362.75)	\$ 1,262,161.25	\$ 1,233,801.48	\$ 28,359.77
Salaries of Other Professional Staff	8,829.00		8,829.00	2,708.58	6,122.42
Salaries of Secretarial and Clerical Assistants	124,014.00	17,000.00	141,014.00	140,530.44	483.56
Other Purchased Services	1,000.00	1,500.00	2,500.00	2,030.00	470.00
Supplies and Materials	11,000.00	4,500.00	15,500.00	14,985.73	514.27
Other Objects - Miscellaneous	3,000.00		3,000.00	2,358.00	642.00
Total Improvement of Instructional Services	<u>1,420,367.00</u>	<u>12,637.25</u>	<u>1,433,004.25</u>	<u>1,396,412.23</u>	<u>36,592.02</u>
Educational Media Services/School Library:					
Salaries	823,457.00	(76,432.38)	747,024.62	617,792.42	129,232.20
Supplies and Materials	25,542.00	3,638.00	29,180.00	25,358.35	3,821.65
Total Educational Media Services/School Library	<u>848,999.00</u>	<u>(72,794.38)</u>	<u>776,204.62</u>	<u>643,150.77</u>	<u>133,053.85</u>
Instructional Staff Training Services:					
Salaries of Other Professional Staff	114,500.00	(47,637.25)	66,862.75	64,310.85	2,551.90
Purchased Professional - Educational Services	35,500.00	86,000.00	121,500.00	120,579.88	920.12
Total Instructional Staff Training Services	<u>150,000.00</u>	<u>38,362.75</u>	<u>188,362.75</u>	<u>184,890.73</u>	<u>3,472.02</u>
Support Services General Administration:					
Salaries	753,747.00		753,747.00	741,930.26	11,816.74
Legal Services	225,000.00		225,000.00	172,288.77	52,711.23
Accountants/Audit Fees	32,000.00		32,000.00	29,750.00	2,250.00
Architectural/Engineering Service	100,000.00	43,736.22	143,736.22	126,622.03	17,114.19
Other Purchased Professional Services	128,051.00	1,000.00	129,051.00	128,932.88	118.12
Communications/Telephone	378,370.00		378,370.00	314,201.65	64,168.35
BOE Other Purchased Services	7,000.00		7,000.00	4,689.72	2,310.28
Miscellaneous Purchased Services	421,481.00	35,500.00	456,981.00	371,831.13	85,149.87
General Supplies	119,000.00		119,000.00	67,404.38	51,595.62
Judgments	125,000.00		125,000.00		125,000.00
BOE Membership Fees and Dues	30,067.00		30,067.00	27,008.70	3,058.30
Total Support Services General Administration	<u>2,319,716.00</u>	<u>80,236.22</u>	<u>2,399,952.22</u>	<u>1,984,659.52</u>	<u>415,292.70</u>

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #7

Expenditures

Current Expense:

Undistributed Expenditures:

Support Services School Administration:

Salaries of Principals/Assistant Principals	\$ 3,259,703.00	\$ 56,104.20	\$ 3,315,807.20	\$ 3,315,807.20	\$
Salaries of Other Professional Staff	305,000.00	1,164.88	306,164.88	306,164.88	
Salaries of Secretarial and Clerical Assistants	1,745,394.00	(41,823.80)	1,703,570.20	1,703,570.20	
Other Purchased Services - Travel	40,000.00		40,000.00	35,308.66	4,691.34
Other Objects	31,000.00		31,000.00	27,782.40	3,217.60
Total Support Services School Administration	<u>5,381,097.00</u>	<u>15,445.28</u>	<u>5,396,542.28</u>	<u>5,388,633.34</u>	<u>7,908.94</u>

Central Services:

Salaries	793,060.00	36,910.98	829,970.98	829,970.98	
Miscellaneous Purchased Services - Travel	5,500.00	255.76	5,755.76	5,755.76	
Supplies and Materials	50,000.00		50,000.00	33,633.23	16,366.77
Total Central Services	<u>848,560.00</u>	<u>37,166.74</u>	<u>885,726.74</u>	<u>869,359.97</u>	<u>16,366.77</u>

Administrative Information Technology:

Salaries	156,553.00		156,553.00	145,334.11	11,218.89
Purchased Professional Services	190,000.00	246,387.98	436,387.98	393,618.70	42,769.28
Other Purchased Services	6,500.00		6,500.00	3,012.32	3,487.68
Supplies and Materials	325,000.00	(110,755.00)	214,245.00	206,552.63	7,692.37
Total Administrative Information Technology	<u>678,053.00</u>	<u>135,632.98</u>	<u>813,685.98</u>	<u>748,517.76</u>	<u>65,168.22</u>

Required Maintenance for School Facilities:

Cleaning, Repair and Maintenance Services	<u>5,577,800.00</u>	<u>126,981.67</u>	<u>5,704,781.67</u>	<u>5,630,901.71</u>	<u>73,879.96</u>
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Custodial Services:

Salaries	1,662,451.00	167,129.19	1,829,580.19	1,825,624.00	3,956.19
Salaries of Noninstructional Aides	780,000.00		780,000.00	768,964.33	11,035.67
Rental of Land and Buildings Other than Lease	428,000.00	71,000.00	499,000.00	498,185.97	814.03
Other Purchased Property Services	431,000.00	(2,000.00)	429,000.00	415,372.93	13,627.07
Insurance	420,000.00	9,261.00	429,261.00	429,261.00	
Miscellaneous Purchased Services	5,625.00		5,625.00	568.09	5,056.91
General Supplies	376,000.00	16,000.00	392,000.00	391,345.26	654.74
Energy (Electricity)	2,000,000.00	(145,390.19)	1,854,609.81	1,605,589.77	249,020.04
Energy (Natural Gas)	1,200,000.00	(233,000.00)	967,000.00	693,295.11	273,704.89
Total Custodial Services	<u>7,303,076.00</u>	<u>(117,000.00)</u>	<u>7,186,076.00</u>	<u>6,628,206.46</u>	<u>557,869.54</u>

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #8

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Undistributed Expenditures:					
Care and Upkeep of Grounds:					
Salaries	\$ 246,056.00	\$ 68,000.00	\$ 314,056.00	\$ 304,258.50	\$ 9,797.50
Cleaning, Repair, and Maintenance Services	425,715.00	(209,789.20)	215,925.80	187,970.79	27,955.01
Total Care and Upkeep of Grounds	671,771.00	(141,789.20)	529,981.80	492,229.29	37,752.51
Security:					
Salaries	300,000.00	(50,363.54)	249,636.46	248,081.20	1,555.26
Purchased Professional Services	500,000.00	39,733.74	539,733.74	539,713.50	20.24
Cleaning, Repair, and Maintenance Services	275,000.00	(2,000.00)	273,000.00	272,013.84	986.16
Total Security	1,075,000.00	(12,629.80)	1,062,370.20	1,059,808.54	2,561.66
Total Operation and Maintenance of Plant Services	14,627,647.00	(144,437.33)	14,483,209.67	13,811,146.00	672,063.67
Student Transportation Services:					
Salaries for Pupil Transportation (Between Home and School) - Noninstructional Aides	319,331.00	(4,308.96)	315,022.04	314,934.38	87.66
Salaries for Pupil Transportation (Between Home and School) - Regular	668,342.00	16,358.58	684,700.58	684,700.58	
Salaries for Pupil Transportation (Between Home and School) - Special Education	615,812.00	(61,082.56)	554,729.44	554,729.44	
Salaries for Pupil Transportation (Other Than Between Home and School)	735,787.00	(8,824.85)	726,962.15	726,595.39	366.76
Salaries for Pupil Transportation (Nonpublic)	178,165.00	(8,945.73)	169,219.27	169,219.27	
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	8,900.00	83,900.00	79,165.34	4,734.66
Contracted Services (Between Home and School) - Vendors	3,675,000.00	206,641.42	3,881,641.42	3,875,830.70	5,810.72
Contracted Services (Other Than Between Home and School) - Vendors	65,000.00		65,000.00	53,458.00	11,542.00
Contracted Services (Between Home and School) - Joint Agreements	5,000.00		5,000.00	2,400.00	2,600.00
Contracted Services - Special Education Students - Vendors	1,800,000.00	(205,000.00)	1,595,000.00	1,589,284.41	5,715.59
Contracted Services - Special Education Students - Joint Agreement	45,000.00	(29,922.30)	15,077.70	9,592.79	5,484.91
Contracted Services - Aid-in-Lieu - Nonpublic	218,525.00		218,525.00	209,079.48	9,445.52
Contracted Services (Regular Students) - ECS and CTSAs	116,200.00	(116,200.00)			
Contracted Services (Special Education Students) - ECS and CTSAs	345,000.00	(345,000.00)			
Miscellaneous Purchased Services		104,970.00	104,970.00	103,770.00	1,200.00
Transportation Supplies		330,000.00	330,000.00	190,937.36	139,062.64
Total Student Transportation Services	8,869,662.00	(114,314.40)	8,755,347.60	8,569,297.14	186,050.46

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #9

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Current Expense:					
Undistributed Expenditures:					
Unallocated Benefits - Employee Benefits:					
Social Security Contributions	\$ 1,550,000.00	\$ 35,000.00	\$ 1,585,000.00	\$ 1,581,562.91	\$ 3,437.09
TPAF Contributions - ERIP	16,000.00	10,000.00	26,000.00	21,125.86	4,874.14
Other Retirement Contributions - Regular	1,555,000.00	(55,742.00)	1,499,258.00	1,495,695.10	3,562.90
Unemployment Benefits	125,000.00	(85,000.00)	40,000.00		40,000.00
Workers' Compensation Benefits	1,145,000.00	1,000.00	1,146,000.00	1,146,000.00	
Health Benefits	24,686,978.00		24,686,978.00	21,646,925.34	3,040,052.66
Employee Course Reimbursement	250,000.00		250,000.00	248,728.64	1,271.36
Other Employee Benefits	1,000,000.00	(286,000.00)	714,000.00	431,832.26	282,167.74
Total Unallocated Benefits - Employee Benefits	30,327,978.00	(380,742.00)	29,947,236.00	26,571,870.11	3,375,365.89
Nonbudgeted:					
On-Behalf Contributions				10,878,770.00	(10,878,770.00)
Reimbursed TPAF Social Security Contributions				4,540,732.87	(4,540,732.87)
Total Nonbudgeted				15,419,502.87	(15,419,502.87)
Total Undistributed Expenditures	79,842,373.00	(455,347.77)	79,387,025.23	89,453,017.59	(10,065,992.36)
Total Expenditures - Current Expense	141,930,363.00	(192,992.24)	141,737,370.76	151,138,440.40	(9,401,069.64)
Capital Outlay:					
Interest Deposit to Capital Reserve	5,000.00		5,000.00		5,000.00
Equipment:					
Undistributed Expenditures:					
Support Services - Related and Extraordinary		72,706.41	72,706.41	72,706.41	
Equipment Grades 1 - 5	48,333.00	4,369.72	52,702.72	52,702.72	
Equipment Grades 6 - 8	18,333.00	(18,333.00)			
Equipment Grades 9 - 12	33,334.00	(2,577.00)	30,757.00	30,757.00	
Administrative Information Technology	250,000.00	55,858.23	305,858.23	300,434.21	5,424.02
Maintenance of Vehicles		96,419.00	96,419.00	96,087.00	332.00
School Buses Regular		202,785.99	202,785.99	202,785.99	
Required Maintenance for School Facilities	805,000.00	(9,400.00)	795,600.00	752,702.28	42,897.72
Total Equipment	1,155,000.00	401,829.35	1,556,829.35	1,508,175.61	48,653.74

OLD BRIDGE SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

C-1
Sheet #10

	Original Budget	Transfers	Final Budget	Actual	Variance Positive (Negative) Final to Actual
<u>Expenditures</u>					
Facilities Acquisition and Construction Services:					
Assessment for Debt Service on SDA Funding	\$ 159,432.00	\$	\$ 159,432.00	\$ 159,432.00	\$
Total Facilities Acquisition and Construction Services	<u>159,432.00</u>		<u>159,432.00</u>	<u>159,432.00</u>	
Total Capital Outlay	<u>1,319,432.00</u>	<u>401,829.35</u>	<u>1,721,261.35</u>	<u>1,667,607.61</u>	<u>53,653.74</u>
Transfer of Funds to Charter Schools	<u>86,557.00</u>	<u>32,650.00</u>	<u>119,207.00</u>	<u>119,207.00</u>	
Total Expenditures	<u>143,336,352.00</u>	<u>241,487.11</u>	<u>143,577,839.11</u>	<u>152,925,255.01</u>	<u>(9,347,415.90)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures	(6,000,667.00)	(241,487.11)	(6,242,154.11)	1,222,392.46	7,464,546.57
Fund Balances, July 1	<u>19,847,318.24</u>		<u>19,847,318.24</u>	<u>19,847,318.24</u>	
Fund Balances, June 30	<u>\$ 13,846,651.24</u>	<u>\$ (241,487.11)</u>	<u>\$ 13,605,164.13</u>	<u>\$ 21,069,710.70</u>	<u>\$ 7,464,546.57</u>
<u>Recapitulation of Fund Balance</u>					
Restricted Fund Balance:					
Assigned Fund Balance - Designated for Subsequent Years' Expenditures				\$ 1,843,052.92	
Reserve Excess Surplus Designated for Subsequent Years' Expenditures				2,637,848.08	
Reserve for Excess Surplus				2,901,175.89	
Capital Reserve				6,043,331.23	
Emergency Reserve				501,000.92	
Maintenance Reserve				2,829,251.00	
Committed Fund Balance:					
Year Ended Encumbrances				201,364.62	
Unassigned Fund Balance				<u>4,112,686.04</u>	
				21,069,710.70	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment Not Recognized on GAAP Basis				<u>4,420,453.00</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 16,649,257.70</u>	