

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	595.0	615.0	615.0
On Roll Regular Shared-Time	907.0	885.0	885.0
On Roll Special Ed Full-Time	19.0	22.0	22.0
On Roll Special Ed Shared-Time	598.0	572.0	572.0
On Roll Subtotal	2,119.0	2,094.0	2,094.0
In Post-Secondary Full Time	966.0	730.0	730.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	19,011,166	19,572,080	19,963,522
	Tuition from Local Education Authorities	10-1310	4,732,203	2,069,325	2,200,500
	Other Tuition	10-1320-1340	0	2,650,000	2,550,000
	Unrestricted Miscellaneous Revenues	10-1XXX	356,338	250,000	262,883
	Interest Earned on Capital Reserve Funds	10-1XXX	2,347	0	0
	Total Revenues from Local Sources			24,102,054	24,541,405
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	837,311	837,311	837,311
	Vocational Expansion Stabilization Aid	10-3140	542,552	1,361,904	2,362,212
	Equalization Aid	10-3176	2,014,757	2,014,757	2,014,757
	Categorical Security Aid	10-3177	189,062	189,062	189,062
	Adjustment Aid	10-3178	2,001,413	1,182,061	181,753
	Total Revenues from State Sources			5,585,095	5,585,095
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	875,000	1,100,000
	Adjustment for Prior Year Encumbrances		0	319,270	0
	Actual Revenues (Over)/Under Expenditures		-184,576	0	0
General Fund Revenues	Total Operating Budget		29,502,573	31,320,770	31,662,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	38,820	36,000
	Scholarship Fund Revenue	20-1770	0	1,600	2,000
	Other Revenue from Local Sources	20-1XXX	772,014	778,492	667,329
	Total Revenues from Local Sources	20-1XXX	772,014	818,912	705,329
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	21,222	13,581	10,865
	State Grants Through Intermediate Sources	20-3700	143,639	148,330	118,664
	Total Revenues from State Sources		164,861	161,911	129,529
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	318,879	357,981	286,385
	Title II	20-4451-4455	54,476	59,299	47,439
	Title IV	20-4471-4474	17,789	21,026	16,821
	I.D.E.A. Part B (Handicapped)	20-4420-4429	139,650	138,966	111,173
	CARES Act Education Stabilization Fund	20-4530	67,005	161,928	0
	Coronavirus Relief Fund (CRF)	20-4532	0	74,138	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	598,629	701,323	408,729
	Total Revenues from Federal Sources		1,196,428	1,514,661	870,547
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		0	-2,387	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		0	400	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,133,303	2,493,497	1,705,405
All Fund Revenues	Total Revenues/Sources		31,635,876	33,814,267	33,367,405
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,635,876	33,814,267	33,367,405

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,465,669	3,669,700	3,751,664
	Vocational Programs	11-3XX-100-XXX	6,789,252	6,773,055	6,721,034
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	92,624	265,159	273,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	80,386	82,875	85,444
	Undistributed Expenditures-Health Services	11-000-213-XXX	479,482	498,045	468,390
	Undistributed Expenditures-Guidance	11-000-218-XXX	818,926	874,732	898,219
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	325,039	361,717	372,669
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,807	15,000	15,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	173,810	196,822	184,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,021,066	1,185,566	1,035,879
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,035,570	2,219,277	2,232,985
	Undistributed Expenditures-Central Services	11-000-251-XXX	754,265	855,483	802,016
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	362,732	379,784	385,237
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,773,336	2,846,938	2,837,018
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	176,509	245,000	245,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,666,432	4,147,561	4,458,953
	Total Undistributed Expenditures			12,680,360	13,908,800
General Fund Current Expenses	Total General Current Expense		23,027,905	24,616,714	24,767,208
Capital Outlay	Equipment	12-XXX-XXX-730	336,580	159,857	124,923
	Facilities Acquisition and Construction Services	12-000-400-XXX	50,077	50,077	50,077
	Total Capital Outlay		386,657	209,934	175,000
Special School Expenses for Adult Education	Adult Education-Local-Support Services	13-602-200-XXX	3,780	8,500	8,500
	Total Adult Education-Local	13-602-X00-XXX	3,780	8,500	8,500
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	394,355	413,208	424,500
	Vocational Evening-Local-Support Services	13-629-200-XXX	4,294,689	4,534,621	4,656,555
	Total Vocational Evening-Local	13-629-X00-XXX	4,689,044	4,947,829	5,081,055
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	6,088,011	6,494,122	6,719,792
General Fund Expenses and Transfers	General Fund Grand Total		29,502,573	31,320,770	31,662,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	772,014	778,492	667,329
	Student Activity Fund	20-475-XXX-XXX	0	36,433	36,000
	Scholarship Fund	20-476-XXX-XXX	0	2,000	2,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	164,861	161,911	129,529
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	164,861	161,911	129,529
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	318,879	357,981	286,385
	Title II	20-XXX-XXX-XXX	54,476	59,299	47,439
	Title IV	20-XXX-XXX-XXX	0	21,026	16,821
	Title VI	20-XXX-XXX-XXX	17,789	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	139,650	138,966	111,173
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	67,005	161,928	0
	Other	20-XXX-XXX-XXX	598,629	701,323	408,729
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	74,138	0
	Total Federal Projects	20-XXX-XXX-XXX	1,196,428	1,514,661	870,547
Special Revenue Fund Expenses	Total Special Revenue Funds		2,133,303	2,493,497	1,705,405
All Fund Expenses	Total Expenditures/Appropriations		31,635,876	33,814,267	33,367,405
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,635,876	33,814,267	33,367,405

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	100,773	100,773	100,773	100,773
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	332,000	407,812	407,812	407,812
	Legal Reserve	0	875,000	875,000	0
	Tuition Reserve		0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	2,538,615	1,770,154	895,154	670,154
	Repayment of Debt		0		

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,569	\$15,425	\$11,002	\$12,364	\$12,480
Total Classroom Instruction	\$9,315	\$9,267	\$6,514	\$7,219	\$7,396
Classroom-Salaries and Benefits	\$8,238	\$8,193	\$5,926	\$6,460	\$6,719
Classroom-General Supplies and Textbooks	\$1,004	\$1,001	\$539	\$704	\$623
Classroom-Purchased Services	\$72	\$73	\$49	\$56	\$54
Total Support Services	\$1,903	\$1,752	\$1,265	\$1,422	\$1,432
Support Services-Salaries and Benefits	\$1,631	\$1,550	\$1,125	\$1,236	\$1,264
Total Administrative Costs	\$3,185	\$3,283	\$2,355	\$2,734	\$2,684
Administration Salaries and Benefits	\$2,562	\$2,544	\$1,867	\$2,047	\$2,133
Total Operations and Maintenance of Plant	\$1,920	\$1,936	\$1,301	\$1,494	\$1,499
Operations and Maintenance-Salaries and Benefits	\$652	\$695	\$484	\$531	\$557
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$59	\$117	\$127	\$130
Total Equipment Costs	\$199	\$214	\$54	\$76	\$60
Legal Costs	\$50	\$59	\$30	\$50	\$36
Employee Benefits as a percentage of salaries*	33.45%	32.77%	36.14%	34.07%	35.39%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	County of Ocean plows all parking lots	0
	Ocean County College uses MATES to hold evening college classes	0
	Purchase all district vehicles via County of Ocean	0

Employee Contract List for District

Name	Category	Measure
Edward Crawford	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings & Grounds
	Base Annual Salary Amount	\$139,660
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$3,600
	Total Stipends Amount	\$2,500
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$41,747
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payment shall not exceed \$25,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	27 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None available
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Edward Crawford	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Frank Frazee	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$200,733
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Frank Frazee	Total Allowances Amount	\$1,550
	Total Bonuses Amount	\$5,827
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$2,850
	Total Contractual Post-Employment Benefit Amount	\$87,434
	Contractual Post-Employment Benefit Description of Payout of Sick days	61 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Vacation days	44 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None available
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Greg Lasky	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,520
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Greg Lasky	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$2,600
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,740
	Contractual Post-Employment Benefit Description of Payout of Sick days	52.5 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Vacation days	18 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None available
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Greg Lasky	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Karen Homiek	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$183,855
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/01/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$113,848
	Contractual Post-Employment Benefit Description of Payout of Sick days	108 days available at 12/31/20

Employee Contract List for District

Name	Category	Measure
Karen Homiek	Contractual Post-Employment Benefit Description of Payout of Vacation days	44 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None available
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	
Michael Maschi	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$178,231
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12

Employee Contract List for District

Name	Category	Measure
Michael Maschi	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$46,280
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payment shall not exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	47 days available at 12/31/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	None available
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported