ELIZABETH
BOARD OF EDUCATION

Elizabeth, New Jersey

Comprehensive Annual Financial Report
For the Year ended June 30, 2013

Comprehensive Annual Financial Report

Of the

Elizabeth School District

Elizabeth, New Jersey

For the fiscal Year Ended June 30, 2013

Prepared by

Elizabeth Board of Education
Office of the Comptroller

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Introductory Section

ELIZABETH PUBLIC SCHOOLS

THINK • LEARN • ACHIEVE • CARE

Olga Hugelmeyer
Interim Superintendent of Schools

Harold E. Kennedy, Jr.
School Business Administrator/Board Secretary

December 5, 2013

Honorable President and
Board Members of the Elizabeth Board of Education
500 North Broad Street
Elizabeth, New Jersey 07207

Dear Board Members:

The comprehensive annual financial report of the Elizabeth School District (District) for the fiscal year ended June 30, 2013 is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rest with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical, and single audit. The introductory section includes this transmittal letter, the district's organizational chart and a list of principal officials. The financial section includes the management discussion and analysis, district-wide financial statements, fund financial statements, notes to financial statements and schedules, as well as the independent auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The District is required to undergo an annual single audit in conformity with the provisions of U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and the State of New Jersey Treasury Circular Letter 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Information related to this single audit, including the independent auditor's report on internal control structure and compliance with applicable laws and regulations and findings and recommendations are included in the single audit section of this report.

REPORTING ENTITY AND ITS SERVICES

The Elizabeth School District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB) as established by GASB Statement No. 14. All funds of the District are included in this report. The Elizabeth Board of Education and its schools constitute the District's reporting entity.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular and vocational as well as special education for handicapped youngsters. The District completed the 2012-2013 school year with an enrollment of 24,122 students, which is 731 students above the previous year's enrollment. The following details the changes in student enrollment over the last five years.

Year ended June 30,	Student Enrollment	Percent Change
2013	24,122	12.81%
2012	23,391	9.40%
2011	22,752	6.41%
2010	21,744	1.69%
2009	21,382	N/A

ECONOMIC CONDITION AND OUTLOOK

The City of Elizabeth is the fourth largest municipality and the fourth largest school district in the State of New Jersey. The residential community is diverse and expanding. The City's population increased from 122,149 in the 2000 census to 126,458 in the 2012 census. During the period from 2000 through 2013 the school population increased over 5,350 students from an enrollment of 18,772 to 24,122 students.

Local property tax school funding has not increased above the required minimum local fair share. The school district is designated one of the thirty-one Special Needs Districts in the State of New Jersey. Recent Supreme Court rulings in the Abbott v. Burke case specified that expenditures per pupil in the Special Needs districts must be brought substantially to the level of expenditures in the state's wealthiest suburban districts.

MAJOR INITIATIVES

During the 2012-2013 school year, the Elizabeth Public Schools continued to act upon its mission of providing excellent educational experiences and services to inspire every student to think, to learn, to achieve, and to care. The district implemented the grants and initiatives funded to the Board of Education in the most effective manner to improve student achievement and to prepare all students for postsecondary education as is stated in our districts core beliefs and commitments.

Many educational experiences and services were provided during the past twelve months to support our students' efforts to meet the Common Core Curriculum Content Standards, and to successfully handle both the state and the school system's standardized assessments thereby impacting the types of programs that we implemented and the manner in which each was put into practice.

The implementation of grants and initiatives during the 2012-2013 school year, based heavily upon achieving our district's mission and vision to improve student achievement, were driven by high expectations and our 3 L's: Love, a Laser-like Focus on Teaching and Learning, and Leadership.

3 L's: Love

Along with setting high expectations, our 3 L's serve as the foundation upon which we build our core business of teaching and learning. The first L, "Love," is vital to the Elizabeth Public Schools. For our professional community to truly achieve excellence, our schools, offices, and community must treat each other well and embrace the vision of becoming one of the best school systems in America. Love is about creating a caring environment that is most conducive of our core business.

The Elizabeth Public Schools' commitment to creating a loving and caring environment is best summed by the district's Pledge of Ethics. The Pledge, as introduced to the district in 2005-2006, continued to be a hallmark of proper conduct within the district's school buildings and central offices during 2012-2013. The Pledge asks members of the Elizabeth Public Schools Professional Community to treat people as they wish to be treated, understand that the school community is a "special place", listen to others respectfully, speak in a calm voice, dress appropriately, inspire the best in oneself and others, care about others, and be a life-long learner. The Pledge has helped serve to change our district's culture and increasing staff morale by treating people well.

The district's efforts to increase safety and discipline also fall in line with the first "L", Love. The successful implementation of the school uniform policy continued in 2012-2013. With the addition of Thomas Jefferson Arts Academy in September 2012, every school is now participating in the school uniform program. Between the 2006-2007 and 2012-2013 school years, over 23,000 students have been provided school uniforms. Research has indicated that the use of school uniforms has a positive impact on student achievement and student discipline.

With the threat of security challenges unfortunately a part of present-day America, the district worked hard during the 2012-2013 school year to update its Crisis Response Plan and keep it realistic and all-encompassing. Updated crisis information was provided to all schools and offices. A district-wide school security drills online reporting system is being used to streamline recordkeeping, provide greater accountability, and provide timely, accurate reports to the Department of Education. District Crisis Team meetings were held regularly and district crisis training was on-going.

The Elizabeth Board of Education implemented the AlertNow automated messaging service, which allows Elizabeth Public Schools to alert large numbers of people (parents/guardians or staff members) instantly in the case of an emergency or a special event. The system was a valuable tool during 2012-2013 as it allowed the district to successfully notify parents about events such as school closings, fitting sessions for school uniforms, and Early Childhood registration.

In harmony with new anti-bullying legislation that was passed by the State of New Jersey, the Elizabeth Public Schools created the "No Bully Zone" webpage, which resides on the Elizabeth Public Schools district website. The "No Bully Zone" page contains a wealth of information on ways to prevent bullying as well as the steps to take when reporting any incidents of Harassment, Intimidation, and Bullying (HIB).

Another aspect of creating a safe, warm learning environment is ensuring our students are well nourished and prepared for learning. Students throughout the district are provided breakfast each morning, which studies have shown increases attentiveness and energy throughout the course of the school day. Additionally, the Elizabeth Public Schools has collaborated with the Alliance for a Healthier Generation to help promote better food choices for its students. As a result of this effort, Elizabeth Public Schools has adopted strict nutritional guidelines in which the sugar, calorie and fat content of all foods served are thoroughly analyzed. In fact, 20 schools in the district have already been designated as *National Healthier Schools*. Elizabeth is one of only 10 cities throughout the United States to have multiple schools recognized as National Healthier Schools. One of our schools, Terence C. Reilly School No. 7, was one of two schools in the U.S. to receive Gold Status, the highest award given by the Alliance for a Healthier Generation.

The Elizabeth Public Schools, in collaboration with the Gateway Regional Chamber of Commerce and Trinitas Regional Medical Center, also hosted a "Healthy Leap into Summer" health expo for high school students. This annual health expo is the largest teen obesity awareness program in the nation, according to the United States Department of Health and Human Services. The one-day program promoted healthy lifestyles to high school students while addressing the epidemic of teen obesity. At the event, more than 1,000 high school students receive samples of healthy foods and snacks while participating in workshops, health screenings, and interactive health exhibits.

3 L's: Laser-like Focus on Teaching and Learning

The second "L," a Laser-like Focus on Teaching and Learning, underscores the importance of keeping our attention on our core business while preparing all students for post-secondary education. Having a laser-like focus on teaching and learning is most significant in the classroom where our students are being inspired to think, to learn, to achieve, and to care.

Success in this endeavor has provided excellent results for the Elizabeth Public Schools. The highlight of this success in 2012-2013 is two of our high schools, Elizabeth High School and Alexander Hamilton Preparatory Academy, being ranked among the best high schools both in the state and nationally by several media outlets. Elizabeth High School received ranks of No. 2 in New Jersey and No. 60 in America from The Washington Post; No. 10 in New Jersey and No. 183 in America from U.S. News and World Report; and No. 25 in New Jersey and No. 320 in America from Newsweek. The 2013 rankings marked the third year in a row Elizabeth High School was ranked No. 2 in New Jersey by the Washington Post. Alexander Hamilton Preparatory Academy received ranks of No. 42 in New Jersey and No. 958 in America from U.S. News and World Report and No. 60 in New Jersey and No. 1,571 in America from The Washington Post.

Laser-like Focus on Teaching and Learning in the Elizabeth Public Schools begins with a rigorous and comprehensive curriculum. One of the critical elements of the curriculum is Language Arts Literacy. The district's Early Literacy Program continued to flourish this past year as individual students were provided targeted help in the primary grades by specially trained staff members. During the 2012-2013 school year, pre-kindergarten classes for three and four-year-olds were available both in-district and in partnership with local childcare providers. All classes were taught by certified staff and class sizes were kept small with no more than 15 students to each teacher. Training in the High/Scope Approach to Early Childhood Education was provided to all new Early Childhood staff, along with refresher courses for more experienced professionals. The High/Scope approach to preschool education enables young children to take initiative and develop their social, intellectual, and physical capacities.

Elizabeth Public Schools continued to implement the language arts literacy program in kindergarten through fifth grade with an emphasis on phonemic awareness, phonics, fluency, vocabulary, and text comprehension. This program is designed to support students' efforts to become competent readers as early as possible in their school careers, with the goal of having students reading at grade level by the third grade. We believe that literacy skills are vital to student success in school and in their lives and every student must read at or above grade level.

Children in grades K- 3 who scored in the lowest 25% on formative and summative assessments were provided various interventions including tutoring. Students identified as in need of this intensive and specifically focused assistance received small group instruction. Teachers were trained to diagnose the areas of difficulty of the student and to assist him/her with overcoming these roadblocks in order to foster his/her learning and to help him/her stay on level with the rest of the class in the area of reading development.

The language arts literacy program in grades 4-9, Literacy is Essential to Adolescent Development and Success or LEADS, is thematic based and consists of multiple writing tasks and project based learning. The LEADS program continues to provide intensive training in basic reading skills and emphasizes the art of writing, introducing our young readers to high quality classic and contemporary children's literature. Our literature series features the literary works of a diverse field of authors that teaches the valuable concepts of reading, writing, and grammar while also introducing life and culture lessons. In addition at the high school level, creative writing and technical writing courses were created to help students enhance their writing and usage of language.

In addition to providing our students with the best possible opportunity to learn to read early and well, it is our hope that our literacy programs will develop a passion for the written and spoken word in all of our students. We also aim to promote social awareness through literary instruction and to develop the idea of reading as a lifelong pursuit.

Another critical element of the curriculum is Mathematics. Students are now being offered a more advanced and rigorous mathematics program to prepare them for competition in the global marketplace once they leave our school system. In 2012-2013, Algebra continued to be a required course for all eighth grade students. This step will provide freshmen at our six high schools with the tools to take Geometry during their first year.

Many excellent educational experiences took place in the area of science in 2012-2013. Dr. Albert Einstein Academy School No. 29, a NASA Explorer School (NES), continued its partnership with the National Aeronautics and Space Administration in a program that features science, technology, engineering, and mathematics.

The work begun in 2008 through our partnership with The Merck Institute for Science Education (MISE) Academy for Leadership in Science Instruction, continued to help achieve the nation's STEM (science, technology, engineering, mathematics) educational goals. The goals of the Academy are to build a vision of effective science instruction; to deepen teachers' knowledge and develop effective leadership skills to improve science instructional practice, curriculum, and assessment in their schools, and to share these practices with colleagues via targeted outreach.

The NJIT Pre-Engineering program at Dwyer Technology Academy offers students a rigorous program of mathematics, science and technology courses that provide hands-on experiences to enable students to connect what they learn in school to different branches of engineering.

One of the commitments of the Elizabeth Public Schools is to prepare every student for post-secondary education. The district is meeting that commitment by offering excellent educational experiences through unique educational programs.

Dr. Orlando Edreira Academy School No. 26 is an International Baccalaureate (IB) School, which offers continuous international educational experiences from early childhood to pre-university age. A sequence of two programmes, the Primary Years Programme and the Middle Years Programme, provides a consistent structure of aims and values and an overarching concept of how to develop international-mindedness.

The Advancement Via Individual Determination (AVID) program continued at Hamilton Preparatory Academy as well as School Nos. 2, 6, 13, and 28. AVID is a research-based instructional model that encourages students to prepare for and participate in a challenging college preparatory curriculum. In addition to enrolling in Honors and Advanced Placement level courses, students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

Three of our high schools have partnered with the National Academy Foundation, a proven educational model which includes industry-focused curricula, work-based learning experiences, and business partner expertise. John E. Dwyer Technology Academy offers the Academy of Information Technology and the Academy of Engineering, Thomas A. Edison Career and Technical Academy offers the Academy of Hospitality & Tourism, and Admiral William F. Halsey, Jr. Leadership Academy offers the Academy of Finance.

The RUBY (Rutgers University Business for Youth) Program gives promising sophomore students the opportunity to experience a career in the financial world. RUBY consists of 10 two-hour sessions held weekly that introduced students to careers in finance. Under the tutelage of instructors, students listen to a brief lecture and are separated into teams. Beginning with conducting market research, they develop, step by step, business plans for companies that they create. Activities lead to a competition at the conclusion of RUBY where students present their business plan to judges through the use of Power Point and websites that they build to determine the winner of the best business

plan. Juniors who were in the program as sophomores serve as surrogate mentors for the incoming group of 25 sophomores participating in RUBY the following year while their own new curriculum addresses topics such as preparing for and financing college.

An important part of teaching and learning is creating a well-rounded student. Elizabeth Public Schools also helped to create excellence in athletics and the arts. Sports clinics were provided in the fall and spring to children in grades K-8 to help develop and enhance athletic abilities. Students were offered clinics in golf, gymnastics, swimming, tennis and volleyball to learn more about the fundamentals to promote interest in participating in those sports. Throughout the district, students performed in New Jersey State Troopers Top Physical Challenge and in Trooper Youth Week to develop high physical fitness levels. In fact, for the Top Physical Challenge, the Elizabeth Public Schools increased the total number of medal winners from 4 in 2011 to 17 in 2012 and increased the number of participating schools from 9 in 2011 to 11 in 2012. Seven students qualified for the state championships in Sea Girt (0 qualified in 2011), including the first female winner in our district's history.

Elizabeth Public Schools achieved excellence in athletics as several athletes earned All-Union County honors from The Star-Ledger. One of those athletes, Senior Phillip (P.J.) Walker, was named The Star-Ledger "State Offensive Player of the Year" after leading the Elizabeth Minutemen Football Team to an undefeated season and the North Jersey, Section 2, Group 5 state championship. The team was ranked No. 1 in New Jersey by NJN/News 12 and was awarded the Gillen Memorial Trophy, was ranked No. 1 in the state by Gridiron Magazine, and was ranked No. 2 in the state by The Star-Ledger (No. 1 public school team) in The Star-Ledger's final top 20 rankings.

To help create excellence in the arts, the Elizabeth Public Schools continued to implement the Arts Institute as an after school program during 2012-2013. Children who participate in the Arts Institute are instructed in areas such as visual and performing arts, public speaking, and forensics to develop and enhance their artistic abilities.

Students from throughout the district had their art work selected for exhibition at the All-State Touring Show of the Union County Teen Arts Festival. The Elizabeth Public Schools, through its partnership with the Summit Visual Arts Center of New Jersey, provides high quality arts education and exhibition programs. The Arts Center is devoted exclusively to contemporary art through studio classes, workshops, special programs, and exhibitions. In 2012, for the third time, Jefferson Arts Academy TV Production students produced a holiday celebration show, highlighting student performances from schools throughout the district, which was aired during the holiday season on Cablevision.

Excellent achievements in the arts continued as the Elizabeth High School Instrumental Band once again enjoyed the excellent educational experience of playing in a side-by-side concert with the New Jersey Symphony Orchestra. In addition, the Elizabeth High School Marching Band's spectacular performance continued in 2012. Their second straight undefeated season culminated in defending both their US Bands Class 5A State and National Championships. In defending the national championship, they swept the caption awards for Best Music, Best Visual, Best Overall Effect, Best Percussion and Best Color Guard.

Another important part of teaching and learning is the need to boost student performance on state tests. The Elizabeth Public Schools conducts quarterly benchmarking and benchmark assessments in all content areas. A diagnostic approach is taken and interventions are put in place to ensure that all students are performing proficiently and at grade level. Test preparation was also streamlined into language arts and mathematics through the development of a benchmark system, which allowed classroom instruction to be continuous. The 2012-2013 assessment results proved positive as student proficiency increased in almost every grade level.

In keeping with the Keys to Excellence Strategic Plan guidelines, the district continued to host an after-school program from October through May at various school locations. Participants received assistance from certified teachers in the areas of reading, language arts, and mathematics. Teachers also helped students master all-important test-taking strategies in preparation for both state (NJ ASK and HSPA) and district assessment programs (Terra Nova and NJ PASS).

Teaching and learning in the Elizabeth Public Schools is enhanced significantly through the use of technology. Elizabeth Public Schools' technology initiative continued with impressive results. We have provided over 4,000 i-Pads throughout the district, in addition to expanding the number of laptops that have been placed in all of our K-12 schools, to equip students with computers to learn how to use different software programs while learning and completing assignments. SMART and STAR boards, a white board that connects and interacts with computer technology, can be found in over 80% of our schools, including our early childhood centers, to provide students with innovative lessons in all subject areas.

Record-keeping responsibilities of both teachers and administrative staffs have increasingly been integrated with technology, resulting in improved data collection. The Elizabeth Public Schools continued to use a robust, district-wide Student Information System (SIS) known as Pearson's PowerSchool® Premier in 2012-2013. The technology is essentially an avenue for administrators, team members, parents and students to access important information regarding day-to-day activities. The secure system allows users to access information such as absences, tardiness, grades, test scores, assignments, medical and guardian alerts, birthday reminders, transportation information, school activities, and student schedules. The system went live for administrators during the 2007-2008 school year and was made accessible to students and parents beginning in 2008-2009. Pearson's

Inform program was also integrated in 2009-2010, which is used more specifically for student assessment data collection and analysis.

The district's Help Desk again handled staff questions and problems concerning computers and network issues. For questions and concerns from members of the greater community, Elizabeth Public Schools implemented its customer service website EPS Direct that is dedicated to meeting the needs of our parents, guardians, and residents.

A redesign of our district website has made following the news and events of the Elizabeth Public Schools easier than ever. The new system empowered each school building to continually updated and provide the latest information about their school. In addition, the district maintains an Elizabeth Public Schools Facebook page; YouTube channel; and EPS/TV, an Internet site that streams live Elizabeth Public School events, leveraging the strength of social media to broadcast information to a larger audience.

3 L's: Leadership

Finally, our district will achieve excellence with effective "Leadership", the third "L." The 2012-2013 school year began with the Welcome Back Administrators event that offered two full days of professional development. Great attention was paid to providing the district's administrative staff with the skills and knowledge necessary to effectively serve as educational leaders. The Keys to Excellence Council continued its work in implementing and communicating the vision, mission, and core beliefs of the Elizabeth Public Schools throughout the district. Keys to Excellence Leadership Cohorts, led by members of the Council, functioned as professional learning communities and peer networks to develop instructional leaders across the district.

The work performed through our partnership with the Panasonic Foundation has yielded three major support systems to achieving excellence in our schools:

- Instructional rounds have been instituted as a way for us to evaluate and prescribe instructional practices that will bring student success. The process has included central administrative staff observing educational practices in several district schools and providing analysis essential to the continued improvement of student performance.

- Teaching and Learning Team visits allowed administrators to support schools in strengthening the instructional core, identify staff needs, and provide professional development to school staff members.

- Finally, Assistant Superintendent Walk-Throughs were conducted as another layer of support and observation to support teaching and learning through guidance, direction, and evaluation, while holding schools and principals accountable for their contributions to academic success. These three major support systems are built on the foundation of school level 90-day plans and a shared definition of rigorous instruction. The school level 90-day plans provide a framework for monitoring progress, refining and revising strategies, and informing next steps while a shared definition of rigorous instruction provides a concrete, observable description of rigorous instruction that can be used as the basis for fine-tuning and improvement of instruction that spans all grades and subjects.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2012-2013. The Institute for Teaching and Learning provided over 300 hours of professional development opportunities during the summer, after school, and weekends. Teachers continued to receive professional development training focusing on instructional strategies and how to implement them in the classroom curriculum. These workshops were provided by Elizabeth Public Schools staff development employees who themselves have had extensive training and experience.

The Elizabeth Public Schools also participated in the New Jersey Network of Superintendents, a diverse group of New Jersey superintendents in a community of practice to develop their understanding of instruction and their work as system leaders. By supporting the development of the superintendents' understanding of the instructional core, the network sought to foster system-wide changes in the superintendents' districts, and, ultimately, contributed to improvements in student achievement for all students, particularly students of color and students living in disadvantaged communities.

The Elizabeth Board of Education continued to effectuate change in educational policy. The Board is provided a quarterly report that identifies performance measures and accountability. Through a partnership with the Center for the Reform of School Systems (CRSS), the Board uses the quarterly data and works with a CRSS facilitator to develop strategies of reform aligned with the latest successful educational models. The Board, as dictated in district policy, conducts quarterly management oversight workshops with Elizabeth Public Schools' instructional and operation departments who provide the Board with a deeper understanding of the operations of their respective departments on a daily basis.

Our Learning Centers

Modernizing and constructing school buildings and providing our students with warm learning environments require strong leadership that will fight for the rights of our students. The Elizabeth Public Schools and the Elizabeth Board of Education continued to implement its landmark decision to restructure and realign the school district in 2009-2010. John E. Dwyer Technology Academy, Thomas A. Edison Career and Technical Academy, Elizabeth High School, Admiral William F. Halsey, Jr. Leadership Academy, Alexander Hamilton Preparatory Academy, and Thomas A. Jefferson Arts Academy all officially opened their doors as independent high schools for the first time in September 2009.

In 2010-2011, the Elizabeth Public Schools and Elizabeth Board of Education commenced its newest district restructuring, "Blueprint 2: Expanding Excellence for Everyone." This initiative included creating an extended day environment for School Nos. 1, 2, 5, 6, 13, and 28, expanding the gifted and talented program by adding 400 students in grades 2-8 to the program at Terence C. Reilly School No. 7, closing School No. 17, and adding preschool classrooms for 465 more students by using Blessed Sacrament Church, St. Hedwig Church, and St. Adalbert Church as annexes for School Nos. 1, 5, and 16.

In 2011-2012, the Accelerating Excellence initiative was adopted, resulting in extending the instructional day at twelve neighborhood schools. The extended day schedule starts at 7:30 a.m. and concludes at 3:45 p.m. As a result of this initiative, all PK-8 schools in the district operated on an extended day schedule. Additionally, the Board of Education entered a long-term agreement for the use of St. Catherine's School. The facility space was used to expand Alexander Hamilton Preparatory Academy, which provided new classrooms for 260 freshmen.

During the 2012-2013 school year, the Board of Education also continued its fast pace of providing new schools for our children. The Elizabeth Public Schools again partnered with the Newark Archdiocese in 2012 by negotiating a lease of the former St. Patrick's schools to be used for the new iPrep Academy School No. 8. The school will be a K-8 elementary school that will feature 1:1 learning, meaning each student will be equipped with a tablet or laptop computer; and model instruction after NYC's School of One program. iPrep Academy School No. 8 will open in September 2013. New construction was continued on the new Victor Mravlag School No. 21 and the new Elizabeth High School – Frank J. Cicarell Academy during 2012-2013. School No. 21, like School No. 8, is scheduled to open in September 2013. Throughout the year, district staff continued to work with the NJSDA to design future schools and to secure the necessary land on which to build the new facilities the district so desperately needs.

The 2012-2013 school year was rewarding for students and staff alike. Many steps were taken and initiatives launched that we feel will have a significant impact on student achievement in the years ahead.

INTERNAL ACCOUNTING CONTROLS

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of these costs and benefits requires estimates and judgments by management.
As a recipient of federal and state awards, the District also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is also subject to periodic evaluation by District management.

As part of the District's single audit described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state awards programs, as well as to determine that the District has complied with applicable laws and regulations. The results of the district's single audit for the year ended June 30, 2013, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

BUDGETARY CONTROLS

In addition to internal accounting controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the voters of the municipality. Annual appropriated budgets are adopted for the general fund, the special revenue fund, and the debt service fund. Project length budgets are approved for the capital improvements accounted for in the capital projects fund. The final budget amount as amended for the fiscal year is reflected in the financial section.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as reappropriations of fund balance in the subsequent year. Those amounts to be reappropriated are reported as reservations of fund balance at June 30, 2013.

ACCOUNTING SYSTEM AND REPORTS

The District's accounting records reflect generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

FINANCIAL INFORMATION AT FISCAL YEAR-END

As demonstrated by the various statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management. The following schedule presents a summary of the general fund, special revenue fund and debt service fund revenues for the fiscal year ended June 30, 2013.

Revenue		Amount	Percent of Total	
Local Sources	$	50,658,279	9.00	%
State Sources		494,122,902	87.75	
Federal Sources		18,312,995	3.25	
Total	$	563,094,176	100.00	%

The following schedule presents a summary of general fund, special revenue fund and debt service fund expenditures for the fiscal year ended June 30, 2013.

Expenditures		Amount	Percent of Total	
Current expense:				
Instruction	$	204,805,895	35.90	%
Undistributed		309,767,489	54.31	
Capital Outlay		55,734,299	9.77	
Special schools		117,441	.02	
Debt Service:				
Principal		-0-		
Interest		-0-		
Total	$	570,425,124	100.00	%

DEBT ADMINISTRATION

At June 30, 2013, the District's had no outstanding general obligation bonds included in outstanding debt.

CASH MANAGEMENT

The investment policy of the District is guided in large part by state statute as detailed in "Notes to Financial Statements", Note 3. The District has adopted a cash management plan which requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect Governmental Units from a loss of funds on deposit with a failed banking institution in New Jersey. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the account.

RISK MANAGEMENT

The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

OTHER INFORMATION

State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The Board selected the accounting firm of Mendonca & Partners, L.L.C. to conduct the audit. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of OMB Circular A-133 and state Treasury Circular Letter OMB 04-04. The independent auditors' report on the general-purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The independent auditors' reports that relate specifically to the single audit are included in the single audit section of the report.

We would like to express our appreciation to the members of the Elizabeth Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the City of Elizabeth and thereby contributing their full support to the development and maintenance of our financial operation.

Respectfully submitted,

Olga Hugelmeyer
Interim Superintendent of Schools

Harold E. Kennedy, Jr.
School Business Admin./Board Secretary

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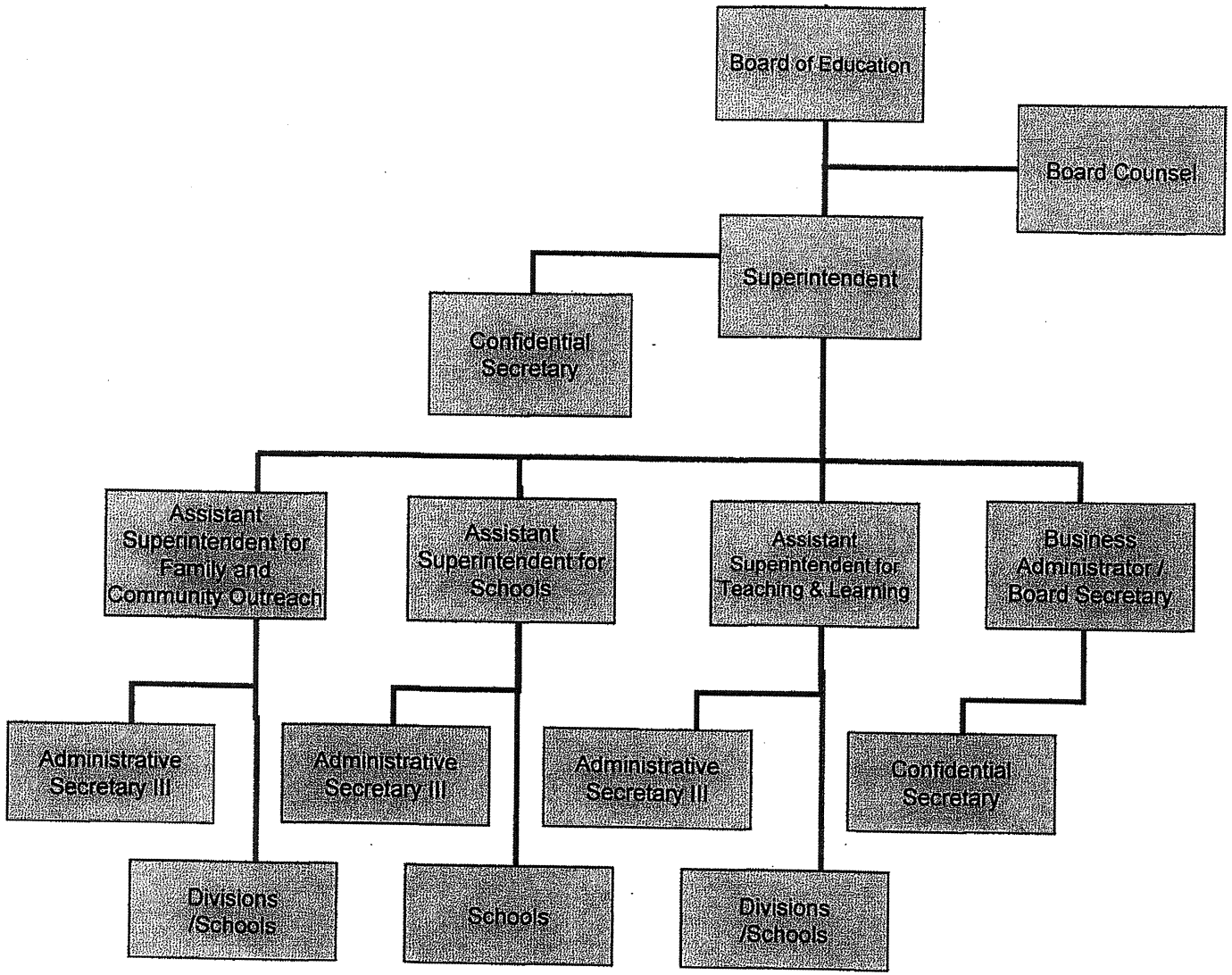
Board of Education
Board Counsel
Superintendent
Confidential Secretary
Assistant Superintendent for Family and Community Outreach
Assistant Superintendent for Schools
Assistant Superintendent for Teaching & Learning
Business Administrator / Board Secretary
Administrative Secretary III
Administrative Secretary III
Administrative Secretary III
Confidential Secretary
Divisions /Schools
Schools
Divisions /Schools

Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2013

Members of the Board of Education	**Term Expires**
Tony Monteiro, President	January, 2016
Elcy-Castillo-Ospina, Vice President	January, 2016
Charlene Bathelus	January, 2016
Francisco Gonzalez	January, 2015
Fernando Nazco	January, 2015
Paul Perreira	January, 2015
Anthony Padlo	January, 2014
Carlos M. Trujillo	January, 2014
Stefano Calella	January, 2014

Other Officials

Olga Hugelmeyer, Interim Superintendent of Schools

Harold E. Kennedy, Jr., School Business Administrator/Board Secretary

William A. Greene, Jr., D. Min., Comptroller

Mortola CPA Services, L.L.C., Treasurer of School Monies

Elizabeth School District
Elizabeth, New Jersey

Consultants and Advisors
June 30, 2013

Independent Auditors

Mendonca & Partners, LLC
Certified Public Accountants
1030 Salem Road
Union, New Jersey 07083-7058

Interim Board Counsel

Marvin Lehman
500 North Broad Street
Elizabeth, New Jersey 07208

Fiscal Agent

New Jersey Cash Management Fund
P.O. Box 290
Trenton, New Jersey 08625-0290

Official Depository

Wells Fargo Bank
68 Broad Street
Elizabeth, New Jersey 07201

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Financial Section

MENDONCA & PARTNERS
Certified Public Accountants LLC

Helder Mendonca, CPA
Robert G. D'Uva, CPA
Christopher Reed, CPA
Amedeo Luongo, CPA
João P. Santos, CPA

...Your Business, Our Passion!

INDEPENDENT AUDITORS' REPORT

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of and for the fiscal year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States and audit requirements as prescribed by *the Office of School Finance, Department of Education, State of New Jersey*. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors'

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judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or an error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United State of America require that the Management's Discussion and Analysis and Budgetary Comparison Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Elizabeth School District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The

accompanying schedules of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and other supplementary information listed in the table of contents, as well as, the accompanying schedules of federal awards and state financial assistance are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013, on our consideration of the City of Elizabeth School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Elizabeth School District's internal control over financial reporting and compliance.

Union, New Jersey
December 5, 2013

Mendonca & Partners CPAs, LLC
MENDONCA & PARTNERS
Certified Public Accountants LLC

Public School Accountant No. 20CS00244700

REQUIRED SUPPLEMENTARY INFORMATION

PART I

MANAGEMENTS DISCUSSION AND ANALYSIS

The Management Discussion and Analysis (MD&A) provides an analysis of the District's overall financial position and results of operations.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013
(Unaudited)

Introduction

This section of the Elizabeth School District's annual financial report presents our discussion and analysis of the District's financial performance and provides an overview of the District's financial activities for the fiscal year ended June 30, 2013. It should be read in conjunction with the transmittal letter at the front of this report and the District's' financial statements, which follow this section.

Financial Highlights

Key financial highlights for fiscal year 2013 are as follows:

- In total, net position increased $38,387,473 to $422,292,850. Net position of governmental activities increased $38,386,314, which represents a 10.05 percent increase from fiscal year 2012. The major increases was the result of the District purchasing instructional equipment, performing building maintenance and repair projects, implementing a district wide energy conservation project, and providing additional classroom space to reduce the number of students per classroom. Additional increases include an increase in the fund balance used for subsequent year expenditures and the non-recognition of $35,347,907 in State aid revenues under Generally Accepted Accounting Principles (GAAP) that are only recognized under the budgetary basis of accounting. This differs from GAAP which does not recognize this revenue until the subsequent year when the State recognizes the related expense. The aforementioned decreases were offset by increases in long-term liabilities such as capital lease obligations and compensated absences that are required to be included in the government wide financial statements.

  Net position of business-type activities, which represent food service operations, increased $1,159 or .065 percent from fiscal year 2012.

- General revenues accounted for $547,648,793 in revenue or 94.46 percent of total revenues of $579,768,218. Program specific revenues, in the form of charges for services, grants, and contributions accounted for $32,119,425 or 5.54 percent of total revenues.

- The District had $524,707,862 in expenses related to governmental activities; $15,445,383 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of $547,648,793 were adequate to provide for the balance of these programs.

Financial Highlights (continued)

- The General Fund reported fund balances at June 30, 2013, of $(11,421,096) of which $(28,617,530) is unreserved and undesignated. The negative balance is primarily the result of the aforementioned state mandated revenue recognition of the last State aid payment for budgetary purposes only. General Fund revenues on a budgetary basis include $35,347,907 which GAAP revenues do not.

Using the Basic Financial Statements

This annual report consists of a series of basic financial statements, required supplementary information, other supplementary information and notes to those statements and information.

The report is organized so the reader can understand the Elizabeth School District as a financial whole, or as an entire operating entity. The first two basic financial statements, the Statement of Net Position and the Statement of Activities, are governmental-wide financial statements and provide overall information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. The remaining basic financial statements are fund financial statements that focus on the individual parts of the government, reporting the District's operations in more detail than the government-wide statements. The fund financial statements also look at the District's most significant funds with all other nonmajor funds presented in total in a single column. For the Elizabeth School District, the General Fund is the most significant fund.

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.

Proprietary fund statements offer short and long-term financial information about the activities the government operates like a business, such as food service.

Fiduciary fund statements provide information about financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of Required Supplementary Information that further explains and supports the information in the financial statements.

Reporting the School District as a Whole

Statement of Net Position and Statement of Activities

While this report contains the funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2013?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the District's net position and changes in that position. This change in net position is important because it identifies whether the financial position of the District has improved or diminished for the District as a whole. The cause of this change may be the result of many factors, some financial, some not. Nonfinancial factors include the District's property tax base, current educational funding laws in New Jersey, facilities conditions, required educational programs, and other factors. In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

Governmental Activities - Most of the School District's programs and services are reported here including instruction, extracurricular activities, curriculum, staff development, special education and other support services, operation and maintenance of plant, pupil transportation, health services and general administration.

Business-Type Activity - Services are provided on a charge for goods or services or reimbursement basis to recover the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the District's major funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of a multitude of financial transactions. The District's only major governmental fund is the General Fund.

Governmental Funds

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

Enterprise Fund

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

The School District as a Whole

The perspective of the Statement of Net Position is of the School District as a whole. The table below provides a summary of the School District's net position at June 30, 2013 and 2012.

Table 1

	Net Position (in Millions)					
	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Assets:						
Current Assets	$51.2	$72.5	$1.9	$1.4	$53.1	$73.9
Capital Assets, net	443.3	396.9	0.6	0.5	443.9	397.4
Total Assets	494.5	469.4	2.5	1.9	497.0	471.3
Deferred Outflows of Resources:						
Total Deferred Outflows of Resources	0.0	0.0	0.0	0.0	0.0	0.0
Liabilities:						
Current Liabilities	53.0	66.7	0.7	0.1	53.7	66.8
Long-Term Liabilities	13.6	12.9	0.0	0.0	13.6	12.9
Total Liabilities	66.6	79.6	0.7	0.1	67.3	79.7
Deferred Inflows of Resources:						
Long-Term Liabilities	7.4	7.7	0.0	0.0	7.4	7.7
Total Deferred Inflows of Resources	7.4	7.7	0.0	0.0	7.4	7.7
Net Position:						
Net Investment in Capital Assets	440.3	394.1	0.6	0.5	440.9	394.6
Restricted for Debt Services	0.0	0.0	0.0	0.0	0.0	0.0
Restricted for Specific Purpose	20.7	26.2	0.0	0.0	20.7	26.2
Unrestricted	(40.5)	(38.2)	1.2	1.3	(39.3)	(36.9)
Total Net Position	$420.5	$382.1	$1.8	$1.8	$422.3	$383.9

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2013 and 2012.

Table 2

	Changes in Net Position (in Millions)					
	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program Revenues:						
Charges for Services	$0.0	$0.0	$1.6	$1.7	$1.6	$1.7
Operating Grants & Contributions	15.4	14.6	15.1	14.1	30.5	28.7
Capital Grants & Contributions	0.0	0.0	0.0	0.0	0.0	0.0
Total Program Revenues	15.4	14.6	16.7	15.8	32.1	30.4
General Revenues:						
Property Taxes	48.7	48.7	0.0	0.0	48.7	48.7
Federal & State Aid	497.0	449.8	0.0	0.0	497.0	449.8
Miscellaneous	2.0	11.6	0.0	0.0	2.0	11.6
Transfers	(0.0)	(0.0)	0.0	0.0	(0.0)	(0.0)
Interest & Investment Earnings	0.0	0.0	0.0	0.0	0.0	0.0
Total General Revenues	547.7	510.1	0.0	0.0	547.7	510.1
Total Revenues	563.1	524.7	16.7	15.8	579.8	540.5
Expenses:						
Instruction	204.0	208.4	0.0	0.0	204.0	208.4
Support Services						
Pupil Support	41.3	46.8	0.0	0.0	41.3	46.8
Instructional Support	77.8	61.7	0.0	0.0	77.8	61.7
Facility Support	58.3	51.7	0.0	0.0	58.3	51.7
Administrative & Business Support	16.7	14.3	0.0	0.0	16.7	14.3
Unallocated Benefits	115.7	104.1	0.0	0.0	115.7	104.1
Unallocated Depreciation	10.8	11.5	0.0	0.0	10.8	11.5
Interest Expense	0.1	0.1	0.0	0.0	0.1	0.1
Loss on Disposal of Equipment	0.0	0.0	0.0	0.0	0.0	0.0
Food Service	0.0	0.0	16.7	15.8	16.7	15.8
Total Expenses	524.7	498.6	16.7	15.8	541.4	514.4
Changes in Net Position	38.4	26.1	0.0	0.0	38.4	26.1
Net Position Beginning of Year	382.1	356.0	$1.8	$1.8	383.9	357.8
Net Position- End of Year	$420.5	$382.1	$1.8	$1.8	$422.3	$383.9

Governmental Activities

The Statement of Activities reflects the cost of program services and the charges for services and operating grants and contributions offsetting those services. The table below, for government activities, indicates the total cost of services and the net cost of services. It identifies the cost of these services supported by unrestricted state entitlements for the fiscal year ended June 30, 2013 and 2012.

Table 3

	Governmental Activities (in Millions)			
	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
Instruction	$204.0	$208.4	$191.0	$196.1
Support Services:				
Pupil Support	23.0	32.8	23.0	32.8
Instructional Support	77.8	61.7	77.8	61.7
Operations & Maintenance of Plant	58.3	51.7	58.3	51.7
Pupil Transportation	18.3	14.0	15.9	11.6
Administrative & Business Support	16.7	14.3	16.7	14.3
Unallocated Benefits	115.7	104.1	115.7	104.1
Unallocated Depreciation	10.8	11.5	10.8	11.5
Loss of Disposal of Equipment	0.0	0.0	0.0	0.0
Interest Expense	0.1	0.1	0.1	0.1
Total Expenses	**$524.7**	**$498.6**	**$509.3**	**$483.9**

Business-Type Activity

The only business-type activity of the District is the food service operation. This program had revenues and transfers of $16,674,042 and operating expenses of $16,672,883 for fiscal year 2013. Total revenues increased $858,625 and operating expenses increased $861,631 from the prior fiscal year. Factors contributing to these results are primarily a 6.95% increase in non-operating revenue from food services driven by increased student population and the number of meals served. Operating expenses for food service increased 5.45% because of contractual increases in labor salaries, cost of employee benefits decreased 9.82%, offset by a change in policy resulting in a reduction in the cost of lunch room supervision. The District continued in its effort to have food services be self-operating without assistance from the General Fund.

The School District's Funds

The District's governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds had revenues and other financing sources of $566,508,209 and expenditures and other financing uses of $573,839,157. The negative change in fund balance for the year reflects the District's planned liquidation of prior year encumbrances and non-recognition of $35,347,907 in State aid revenues under Generally Accepted Accounting Principles (GAAP) that are only recognized under the budgetary basis of accounting.

General Fund Budgeting Highlights

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

During the course of fiscal 2013, the District amended its General Fund budget as needed. The District uses school-based budgets. The budgeting systems are designed to tightly control total school budgets, but provide flexibility for school management teams.

For the General Fund, final budgeted revenues and other financing sources were $407,757,116, which included a local tax levy of $48,673,323. Expenditures and other financing uses were budgeted at $428,768,014. The District anticipated budgeted fund balance of $10,350,525 and prior year encumbrances of $7,173,983 in its 2012-2013 budget. General Fund revenues and other financing sources were more than expenditures and other financing uses by $(2,647,492). Actual revenues and other financing sources were $499,168,211 and expenditures were $501,815,703.

The State of New Jersey reimbursed the District $14,447,717 during the year ended June 30, 2013 for the employer's share of social security contributions for TPAF members and contributed $23,746,333 on behalf of TPAF Pension members. Additionally the New Jersey School Development Authority funded $47,576,623 of additions in capital improvements to buildings on-behalf of the district. These unbudgeted amounts are included in both revenues and expenditures.

Capital Assets

At the end of fiscal year 2013, the District had $443,820,632 invested in capital assets, $443,255,071 in governmental activities.

The table below reflects fiscal years 2013 and 2012 balances:

Table 4

Capital Assets, at year-end (in Millions)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land & Improvement	$8.0	$8.0	$0.0	$0.0	$8.0	$8.0
Building & Improvement	518.6	464.7	0.0	0.0	518.6	464.7
Leasehold Improvement	6.4	6.4	0.0	0.0	6.4	6.4
Vehicles & Buses	5.5	5.4	0.1	0.1	5.6	5.5
Equipment & Furniture	42.1	40.2	4.3	4.0	46.4	44.2
Total Capital Assets	580.6	524.7	4.4	4.1	585.0	528.8
Less: Accumulated Depreciation	137.3	127.8	3.8	3.6	141.1	131.4
Totals	$443.3	$396.9	$0.6	$0.5	$443.9	$397.4

The District's 2013-2014 budget projects spending approximately $2,240,000 for capital projects, principally for the conversion and renovation of schools. The District has no plans to issue additional debt to finance these projects. Additionally, one (1) Pre-kindergarten through eighth grade schools will open which continues the long range plan that will give the district 22 new schools. Acquisition and rehabilitation of former private school building for public school use K-8 as well as additions to eight others and renovations to almost every one of the district's facilities. All of the funding for new school building projects will come from the State of New Jersey and the New Jersey School Development Authority is overseeing each project.

Long-term debt and capitalized lease obligations

At June 30, 2013, the District had no bonds outstanding and $2,958,439 in capitalized lease obligations. More detailed information about the District's long-term obligations is presented in the notes to the financial statements.

Economic Factors and Next Year's Budget

In accordance with the regulations issued by the New Jersey State Department of Education the school district is designated one of the thirty Special Needs Districts in the State of New Jersey. Recent Supreme Court rulings in the Abbott v. Burke case specified that expenditures per pupil in the Special Needs districts must be brought substantially to

Economic Factors and Next Year's Budget (continued)

the level of expenditures in the State's wealthiest suburban districts. The District's 2013-2014 budget maintains and expands upon successful initiatives already in place and provides funding to develop new programs to meet important goals. The budget builds upon what has already been accomplished to meet the significant challenges posed by both the federal and state governments in recent years as the result of the No Child Left Behind Act (NCLB) and the reality of the serious economic problems that New Jersey is once again facing. The Governors funding plan for FY12 is designed to fully fund the increased cost of preschool for FY12 and enables districts to continue the effective and efficient programs, services and positions that were part of the districts' approved K-12 budget for the 2013-20114 school year. Each school has also prepared a budget that will ensure that all students have the necessary personnel, programs, initiatives, textbooks, materials, supplies, equipment they need to meet New Jersey's Core Curriculum Content Standards and the NCLB legislation.

NCLB concentrates on the development of a number of key areas in support of improved achievement. One section of the law outlines the need for school districts to establish programs that will have children reading at or above grade level by the end of the third grade. Another element concentrates on the importance of getting every child off to the best possible start in school through participation in quality early childhood classes. Still another area emphasizes the need for school districts to actively recruit the best possible candidates to fill both teaching and administrative positions and to provide staff with relevant, timely, and on-going professional development opportunities. There is also a segment that focuses on educational technology and stresses the importance of making sure that every student is technology-literate by the time he/she completes the eighth grade. In addition, NCLB stresses the help that should be given to students with limited English proficiencies so that they will be able to meet New Jersey's challenging Core Curriculum Content Standards, as well as the need for school districts to do whatever is necessary to ensure safe and drug free environments.

Elizabeth Public Schools operates under an enhanced mission to provide excellent educational experiences and services to inspire every student to think, to learn, to achieve, to care, and five priorities for the district are part of the Keys to Excellence Action Plan. The action plan, in addition to the five priorities outlined by the district, consists of a clearly stated mission and vision statement. The mission is as stated above while the vision of Elizabeth Public Schools is to become one of the best school systems in the State of New Jersey. Continuing in 2012-2013 Elizabeth Public Schools aligned its curriculum throughout the district with the creation of the curriculum "Excellent Educational Experiences in Elizabeth," or E^3 in Elizabeth. Thus, students in all of the district's schools will be instructed from a uniform curriculum.

Economic Factors and Next Year's Budget (continued)

The Merck Institute for Science Education (MISE) launched The Academy for Leadership in Science Instruction helping to achieve the nation's STEM (science, technology, engineering, mathematics) educational goals. Academy participants attend a five day residential experience during the summer, two full-day academic-year sessions, four quarterly two-hour team meetings throughout the academic year, and two outreach experiences to engage colleagues in providing effective science instruction.

The NJIT Pre-Engineering program at Dwyer Technology Academy offers students a rigorous program of mathematics, science and technology courses that provide hands-on experiences to enable students to connect what they learn in school to different branches of engineering.

John E. Dwyer Technology Academy will continue the school's ongoing community project named the Oyster Project. The Oyster Project involves Dwyer Technology Academy students working with the Elizabeth River/Arthur Kill Watershed Association and the NY/NJ Baykeeper to study the ecosystem that incorporated mathematics, science, and technology.

One of the commitments of the Elizabeth Public Schools is to prepare every student for post-secondary education. The district is meeting that commitment by offering excellent educational experiences through unique educational programs.

Dr. Orlando Edreira Academy School No. 26 is operating as an International Baccalaureate (IB) School. IB schools offer continuous international educational experience from early childhood to pre-university age. A sequence of three programmes—the PYP, the Middle Years Programme and the Diploma Programme provide a consistent structure of aims and values and an overarching concept of how to develop international-mindedness.

The Advancement Via Individual Determination (AVID) program at Hamilton Preparatory Academy will continue to expand in 2013-2014 to additional PK-8 schools.

In addition to enrolling in Honors and Advanced Placement level courses, students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

Three of our high schools have partnered with the National Academy Foundation, a proven educational model which includes industry-focused curricula, work-based learning experiences, and business partner expertise. John E. Dwyer Technology Academy offers the Academy of Information Technology and the Academy of Engineering, Thomas A. Edison Career and Technical Academy offers the Academy of Hospitality & Tourism, and Admiral William F. Halsey, Jr. Leadership Academy offers the Academy of Finance.

Economic Factors and Next Year's Budget (continued)

The District will expand and implement programs to enhance career and college readiness preparation for students by implementing for grades 9-12, Naviance for College and Career Readiness program, New Jersey Institute of Technology (NJIT) Program, and Farleigh Dickinson University MCP Middle College Program (dual enrollment). Enhance the Visual and Performing Arts student enrichment through implementing visual arts center partnership agreement for grades 9-12, Metropolitan Opera Guild Learning Network grades K-8, and teen arts/ summer arts institute programs for students.
Construction continues on one (1) high school. With the continued cooperation and funding of the state's New Jersey School development Authority, the district continues its long range initiative for 22 new facilities district-wide.

The Elizabeth Board of Education's 2013-2014 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are $434,428,334 exclusive of an additional $48,069,024 in state aid to fund pre-school programs.

Public Schools Community. The District's 2013/2014 budget continues the implementation of the comprehensive and extensive Accelerating Excellence – Becoming One of the Best School Systems in America.

Contacting the School District's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the School District's finances and to reflect the School District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to:

ELIZABETH SCHOOL DISTRICT
Office of the Comptroller,
500 North Broad Street
Elizabeth, NJ 07207

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. The Statement of Net Assets presents the financial condition of governmental and business-type activities of the District at fiscal year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities.

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ELIZABETH SCHOOL DISTRICT
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 32,519,351	$ 255,603	$ 32,774,954
Receivables, net	18,864,993	1,337,214	20,202,207
Internal balances	(150,447)	150,447	-
Inventory	-	162,806	162,806
Capital assets:			
Land, improvements, and construction in progress	137,310,387	-	137,310,387
Other capital assets,net of depreciation	305,944,684	565,561	306,510,245
Total capital assets	443,255,071	565,561	443,820,632
Total assets	494,488,968	2,471,631	496,960,599
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	-	-	-
LIABILITIES			
Accounts payable	21,728,449	680,202	22,408,651
Loans Payable	27,689,659	-	27,689,659
Accrued liabilities	3,242,375	-	3,242,375
Interfund payable to trust and agency fund	14,767	-	14,767
Payable to state government	317,504	-	317,504
Long-term liabilities:			
Due within one year	1,243,386	-	1,243,386
Due beyond one year	12,329,403	-	12,329,403
Total liabilities	66,565,543	680,202	67,245,745
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	7,422,004	-	7,422,004
Total deferred outflows of resources	7,422,004	-	7,422,004
NET POSITION			
Invested in capital assets, net of related debt	440,296,632	565,561	439,373,617
Restricted	20,724,606	-	20,719,926
Unrestricted	(40,519,817)	1,225,868	(39,893,293)
Total net position	$ 420,501,421	$ 1,791,429	$ 420,200,250

The accompanying notes are an integral part of these financial statements.

FUNCTIONS / PROGRAMS
Governmental activities:
Instruction:
Regular
Special education
Other
School-sponsored/Other instructional
Community service
Support services:
Tuition
Student and instruction related services
School administrative services
General and business administrative services
Plant operations and maintenance
Business and other support services
Pupil transportation
Unallocated benefits
Special schools
Interest on long-term debt
Unallocated depreciation
Total governmental activities
Business-type activities:
Food Service
Total business-type activities
Total primary government

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2013

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
$ 156,299,752	$ -	$ -	$ -	$ (156,299,752)	$ -	$ (156,299,752)
22,684,929	-	13,023,189	-	(9,661,740)	-	(9,661,740)
15,798,354	-	-	-	(15,798,354)	-	(15,798,354)
8,905,460	-	-	-	(8,905,460)	-	(8,905,460)
316,274	-	-	-	(316,274)	-	(316,274)
22,877,723	-	-	-	(22,877,723)	-	(22,877,723)
56,160,313	-	-	-	(56,160,313)	-	(56,160,313)
21,580,184	-	-	-	(21,580,184)	-	(21,580,184)
6,814,275	-	-	-	(6,814,275)	-	(6,814,275)
58,347,202	-	-	-	(58,347,202)	-	(58,347,202)
9,855,055	-	-	-	(9,855,055)	-	(9,855,055)
18,291,568	-	2,422,194	-	(15,869,374)	-	(15,869,374)
115,706,140	-	-	-	(115,706,140)	-	(115,706,140)
117,441	-	-	-	(117,441)	-	(117,441)
115,221	-	-	-	(115,221)	-	(115,221)
10,837,971	-	-	-	(10,837,971)	-	(10,837,971)
524,707,862	-	15,445,383	-	(509,262,479)	-	(509,262,479)
16,672,883	1,614,582	15,059,460	-	-	1,159	1,159
16,672,883	1,614,582	15,059,460	-	-	1,159	1,159
$ 541,380,745	$ 1,614,582	$ 30,504,843	$ -	(509,262,479)	1,159	(509,261,320)
	General revenues:					
	Taxes:					
	Property taxes, levied for general purpose			48,673,323	-	48,673,323
	Taxes levied for debt service			-	-	-
	Federal and State aid not restricted			496,990,514	-	496,990,514
	Miscellaneous income			1,984,956	-	1,984,956
	Transfers			-	-	-
	Total general revenues, special items, extraordinary items and transfers			547,648,793	-	547,648,793
	Change in net position			38,386,314	1,159	38,387,473
	Net position—beginning			382,115,107	1,790,270	383,905,377
	Net position—ending			$ 420,501,421	$ 1,791,429	$ 422,292,850

The accompanying notes are an integral part of these financial statements.

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GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending. The governmental funds statements provide a detailed short-term view of the District's general government operations and the basic services it provides.

FUND FINANCIAL STATEMENTS

Fund financial statements of the District are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organizes into three major categories: governmental, proprietary, and fiduciary.

ELIZABETH SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 27,004,847	$ 2,415,679	$ 3,098,825	$ -	$ 32,519,351
Accounts receivable:					
State	4,179,960	2,577,945	2,094,672	-	8,852,577
Federal	-	6,853,608	-	-	6,853,608
Interfund	2,719,985	1,204,819	-	-	3,924,804
Other Assets	1,727,441	1,431,367	-	-	3,158,808
Total assets	$ 35,632,233	$ 14,483,418	$ 5,193,497	$ -	$ 55,309,148
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 18,264,583	$ 3,441,004	$ 22,862	$ -	$ 21,728,449
Intergovernmental payable:					
State	-	317,504	-	-	317,504
Federal	-	-	-	-	-
Notes Payable	23,137,631	4,552,028	-	-	27,689,659
Interfund payables	2,408,740	38,815	1,642,463	-	4,090,018
Accrued liabilities for workers compensation claims	3,242,375	-	-	-	3,242,375
Deferred revenue	-	7,422,004	-	-	7,422,004
Total liabilities	47,053,329	15,771,355	1,665,325	-	64,490,009
Fund balances:					
Nonspendable:					
Inventory	-	-	-	-	-
Restricted for:					
Excess Surplus - current year	-	-	-	-	-
Capital projects	-	-	3,528,172	-	3,528,172
Committed to:					
Other purposes	-	-	-	-	-
Assigned to:					
Designated by the BOE for subsequent year's expenditures	15,668,723	-	-	-	15,668,723
Year-End Encumbrances	1,527,711	-	-	-	1,527,711
Unassigned:					
General fund	(28,617,530)	-	-	-	(28,617,530)
Special revenue fund	-	(1,287,937)	-	-	(1,287,937)
Total Fund balances	(11,421,096)	(1,287,937)	3,528,172	-	(9,180,861)
Total liabilities and fund balances	$ 35,632,233	$ 14,483,418	$ 5,193,497	$ -	

Amounts reported for *governmental activities* in the Statement of Net Position (A-1) are different because:

The cost of capital assets purchased or constructed is reported as an expenditure in the governmental fund. The cost of those capital assets are allocated over their estimated useful lives (as depreciation expense) to various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Cost of capital assets	580,639,877
Accumulated depreciation	(137,384,806)
	443,255,071

Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as governmental fund liabilities. Interest payable on debt and other long-term obligations is also not recorded in the governmental funds but it is reported in the Statement of Net Position. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Compensated absences payable	(10,614,350)
Accrued interest	-
Long-term obligations:	
Due within one year	(1,177,092)
Due beyond one year	(1,781,347)
	(13,572,789)
Net position of *governmental activities* (Exhibit A-1)	$ 420,501,421

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Fiscal Year ended June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total
REVENUES:					
Local sources:					
Local tax levy	$ 48,673,323	$ -	$ -	$ -	$ 48,673,323
Tuition	101,730	-	-	-	101,730
Miscellaneous	1,338,422	544,804	-	-	1,883,226
Total revenues - local sources	50,113,475	544,804	-	-	50,658,279
State sources	444,870,464	49,252,438	-	-	494,122,902
Federal sources	677,766	17,635,229	-	-	18,312,995
Total revenues	495,661,705	67,432,471	-	-	563,094,176
EXPENDITURES:					
Current expense:					
Instruction:					
Regular	126,281,145	30,018,607	-	-	156,299,752
Special education	22,684,929	-	-	-	22,684,929
Other	16,599,480	-	-	-	16,599,480
School-sponsored/Other instructional	8,905,460	-	-	-	8,905,460
Community service	316,274	-	-	-	316,274
Support Services:					
Tuition	22,877,723	-	-	-	22,877,723
Student & instruction related services	43,242,368	12,917,945	-	-	56,160,313
School administrative services	12,889,613	8,690,571	-	-	21,580,184
General administrative services	6,188,941	304,546	-	-	6,493,487
Plant operations and maintenance	58,793,016	10,003	-	-	58,803,019
Pupil transportation	16,145,880	2,145,688	-	-	18,291,568
Unallocated benefits	106,454,310	9,251,830	-	-	115,706,140
Business and other support services	9,330,134	524,921	-	-	9,855,055
Capital outlay	50,988,989	154,327	4,590,983	-	55,734,299
Special schools	117,441	-	-	-	117,441
Debt service	-	-	-	-	-
Total expenditures	501,815,703	64,018,438	4,590,983	-	570,425,124
(Deficiency)/excess of revenues over/(under) expenditures	(6,153,998)	3,414,033	(4,590,983)	-	(7,330,948)
Other financing sources/(uses):					
Operating transfers in/(out)	3,414,033	(3,414,033)	-	-	-
Total other financing sources/(uses)	3,414,033	(3,414,033)	-	-	-
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	(2,739,965)	-	(4,590,983)	-	(7,330,948)
Fund balances, July 1	(8,681,131)	(1,287,937)	8,119,155	-	(1,849,913)
Fund balances, June 30	$ (11,421,096)	$ (1,287,937)	$ 3,528,172	$ -	$ (9,180,861)

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds To the Statement of Activities
For The Year Ended June 30, 2013

Total net change in fund balances - *governmental funds* (B-2)		$ (7,330,948)
Amounts reported for *governmental activities* in the Statement of Activities (A-2) are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expenses in the period. Additionally, in the Statement of Activities gains or (losses) are recognized upon disposition.		
Depreciation expense	(10,837,971)	
Capital outlays	55,734,299	
		44,896,328
Repayment of capital lease obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and it is not reported in the Statement of Activities.		
Repayment of capital lease obligations	1,335,087	
		1,335,087
In the Statement of Activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amounts exceeds the paid amount, the difference is a reduction in the reconciliation, when the paid amount exceeds the earned amount the difference is an addition to the reconciliation.		
Amount of compensated absences paid in excess of earned amount	(514,153)	
		(514,153)
Change in net position of *governmental activities* (A-2)		$ 38,386,314

The accompanying notes are an integral part of these financial statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

The focus of Proprietary Fund measurement is upon determination of net income, changes in net assets, financial position and cash flows. The generally accepted accounting principles are those similar to businesses in the private sector. The District's food service operations are accounted for in the Enterprise Fund where the intent of the District is that the costs of providing goods or services be financed through user charges.

ELIZABETH SCHOOL DISTRICT
Statement of Net Position
Proprietary Funds
June 30, 2013

ASSETS	
Cash and cash equivalents	$ 255,603
Intergovernmental Accounts Receivable	1,337,214
Interfund Accounts Receivable	1,185,041
Inventories	162,806
Capital assets:	
Land, improvements, and construction in progress	-
Other capital assets,net of depreciation	565,561
Total capital assets	565,561
Total assets	3,506,225
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	-
LIABILITIES	
Accounts payable	680,202
Interfund payable	1,034,594
Total liabilities	1,714,796
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflows of resources	-
NET POSITION	
Invested in capital assets net of related debt	565,561
Unrestricted	1,225,868
Total net position	$ 1,791,429

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2013

Operating revenues:	
Charges for services:	
Food sales - reimbursable programs	$ 1,355,488
Food sales - non-reimbursable programs	259,094
Total operating revenues	1,614,582
Operating expenses:	
Cost of sales	8,291,027
Salaries	5,167,772
Employee benefits	2,712,400
Cleaning, repair and maintenance services	233,425
General supplies	125,388
Depreciation	142,871
Total Operating expenses	16,672,883
Operating income (loss)	(15,058,301)
Non-operating revenues (expenses):	
Interest income	-
State sources:	
State school breakfast program	-
State school lunch program	185,476
Federal sources:	
Lunch	9,322,881
Breakfast	3,659,223
After school snack program	598,112
Summer meal program	-
Fresh Fruit and Vegetables	491,071
Food distribution program	802,697
Total non-operating revenues (expenses)	15,059,460
Income before contributions and transfers	1,159
Capital contributions:	
Transfers in	-
Change in net position	1,159
Total net position -beginning	1,790,270
Total net position-ending	$ 1,791,429

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$	1,544,553
Payments to employees		(5,167,772)
Payments for employee benefits		(2,712,400)
Payments to suppliers		(7,283,117)
Net cash (used for) operating activities		(13,618,736)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		177,392
Federal Sources		13,418,805
Net operating subsidies and transfers from other funds		(130,354)
Net cash provided by non-capital financing activities		13,465,843
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(213,359)
Net cash (used for) capital and related financing activities		(213,359)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends		-
Net cash provided by investing activities		-
Net increase in cash and cash equivalents		(366,252)
Cash and cash equivalents-beginning		621,855
Cash and cash equivalents-ending	$	255,603
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	$	(15,058,301)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		142,871
Non-cash transaction from federal government		802,697
(Increase)/Decrease in interfund account receivable other		(70,029)
Increase in inventories		34,568
Increase in accounts payable		529,458
Net cash (used for) operating activities	$	(13,618,736)

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS FINANCIAL STATEMENTS

Fiduciary funds statements provide information about financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

ELIZABETH SCHOOL DISTRICT
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Unemployment Compensation	Private-Purpose Scholarship Fund	Agency Fund
ASSETS			
Cash and cash equivalents	$ 1,396,146	$ 60,891	$ 15,842,318
Interfund loans receivable	-	-	18,880
Total Assets	$ 1,396,146	$ 60,891	$ 15,861,198
LIABILITIES			
Payroll deductions and withholdings	$ -	$ -	$ 15,603,537
Interfund loans payable	-	-	4,113
Payable to student groups	-	-	253,548
Total liabilities	$ -	$ -	$ 15,861,198
NET POSITION			
Held in trust for unemployment claims and other purposes	$ 1,396,146		
Reserved for scholarships		$ 60,891	

The accompanying notes are an integral part of these financial statements.

ELIZABETH SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2013

	Unemployment Compensation	Private-Purpose Scholarship Fund
ADDITIONS:		
Contributions:		
Plan member	$ 558,578	$ -
Other	-	56,535
Total Contributions	558,578	56,535
Investment earnings:		
Interest	-	179
Net investment earnings	-	179
Total additions	558,578	56,714
DEDUCTIONS:		
Unemployment payments	-	-
Scholarships awarded	-	700
Refunds of contributions	-	-
Total deductions	-	700
Change in net position	558,578	56,014
Net position—beginning of the year	837,568	4,877
Net position—end of the year	$ 1,396,146	$ 60,891

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Elizabeth School District (District) is presented to assist in understanding the District's financial statements. The financial statements and notes are a representation of the District's management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles in the United States as applied to governmental units and have been consistently applied in the preparation of these financial statements.

a) Reporting Entity

The Board of Education of the City of Elizabeth (Board), or the Elizabeth School District, is a body politic and corporate, and a school district of the State of New Jersey having boundaries coterminous with the boundaries of the City of Elizabeth, County of Union, State of New Jersey. The Elizabeth School District is a Type II district. As a Type II district, the District functions independently through a Board of Education. The Board is comprised of nine members elected to three-year terms. The purpose of the District is to educate students in grades PK-12. The District's approximate enrollment at June 30, 2013, was 24,122 students.

b) Component Units

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, is whether:

i) The organization is legally separate (can sue or be sued in their own name);
ii) The District holds the corporate powers of the organization;
iii) The District appoints a voting majority of the organization's board;
iv) The District is able to impose its will on the organization;
v) The organization has the potential to impose a financial benefit/burden on the District;
vi) There is a fiscal dependency by the organization on the District.

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

c) Basis of Presentation

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District also applies Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, to its governmental and

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Basis of Presentation (continued)

business-type activities and to its enterprise fund unless they conflict with or contradict GASB pronouncements. The most significant of the Board's accounting policies are described below.

In accordance with GASB Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis — for State and Local Governments,* issued June 1999; GASB Statement No. 36, *Recipient Reporting for Certain Shared Non-Exchange Revenues,* an amendment to GASB No. 33; GASB Statement No. 37, *Basic Financial Statement – and Management's Discussion and Analysis — for State and Local Governments: Omnibus,* an amendment to GASB Statements No. 21 and No. 34, issued in June 2001, and; in GASB Statement No. 38, *Certain Financial Statement Note Disclosures,* issued in 2001, the financial statements include:

i) A Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations.

ii) Financial statements prepared using full accrual accounting for all of the District's activities.

iii) A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

d) Basic Financial Statements

The District's basic financial statements consist of district or government-wide statements, including a statement of net position and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

i) **Government-wide Financial Statements** -The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the District, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental and business-type activities of the District at fiscal year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. The governmental activities generally are financed through federal and state awards, taxes and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Basic Financial Statements (continued)

ii) **Fund Financial Statements** - Fund financial statements of the District are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District.

The District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

e) Governmental Funds

i) **General Fund** - The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financial resources except those that are legally or administratively required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the Capital Outlay subfund.

(1) As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

(2) Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by board resolution.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

e) Governmental Funds (continued)

ii) **Special Revenue Fund** - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government, (other than major Capital Projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

iii) **Capital Projects Fund** - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The financial resources are derived from temporary notes or serial bonds that are specifically authorized by the voters as a separate question on the ballot either during the annual election or at a special election.

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

f) Proprietary Funds

The focus of Proprietary Funds' measurement is upon determination of net income, changes in net position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

i) **Enterprise Funds** - The Enterprise Funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the District is that the costs (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and deferred outflows of resources and all liabilities and deferred inflows of resources, whether current or noncurrent, associated with their activity are included on their balance sheets. Their reported fund equity (net total position) is segregated into contributed capital and unreserved retained earnings, if applicable. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total position.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Internal Service Funds - The District does not have any internal service funds.

h) Fiduciary Funds

Fiduciary or Trust and Agency Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. This fund category includes:

i) **Expendable Trust Funds** - Expendable Trust Funds are accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent.

ii) **Nonexpendable Trust Funds** - Nonexpendable Trust Funds are used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal.

iii) **Agency Funds** - Agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations. Agency funds include payroll and student activities funds.

i) Measurement Focus and Basis of Accounting

i) **Measurement Focus** - Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Measurement Focus and Basis of Accounting (continued)

i) Measurement Focus (continued)

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, the accounting objectives are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources, whether current or noncurrent, associated with their activities are included on the balance sheet. Fund equity (i.e., net total position) is classified as net position.

ii) Basis of Accounting - In the government-wide statement of net position and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when the liability, resulting from exchange and exchange-like transactions, is incurred (i.e. the exchange takes place).

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. State equalization monies are recognized as revenue during the period in which they are appropriated. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Ad Valorem (Property) Taxes are susceptible to accrual and under New Jersey State Statute a municipality is required to remit to its school district the entire balance of taxes in the amount voted upon or certified, prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "accounts receivable".
The following statutory dates are applicable to property taxes:

Levy Date:	January 1
Lien Date:	January 1
Due Dates:	February 1, May 1, August 1 and November 1.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office for approval and are voted upon at the annual school election on the third Tuesday in April. Budgets are prepared using the modified accrual basis of accounting, except for the special revenue fund as described later. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6:20-2A.2 (m) 1. Transfers of appropriations may be made by School Board resolution at any time during the fiscal year.

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

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the special revenue fund revenues and expenditures from the budgetary basis of accounting as presented in the Combined Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General, Special Revenues and Debt Service Funds to the GAAP basis of accounting as presented in the Combined Statement of revenues, Expenditures and Changes in Fund Balances – All Government Fund Types:

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Budgets/Budgetary Control (continued)

Notes to Required Supplementary Information
Budgetary Comparison Schedule

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures.

Sources/Inflows of Resources	General Fund	Special Revenue Fund
Actual amounts (budgetary) "revenues from the budgetary comparison schedules"	$495,754,178	$ 69,565,649
Difference – Budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized		199,454
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes	35,255,434	
State aid payment recognized for budgetary purposes, not recognized for GAAP Statements until the subsequent year	(35,347,907)	
General Fund contribution to Early Childhood program		(2,332,632)
Total revenue as reported on the statement of revenues, expenditures and changes in fund balances – governmental funds	$495,661,705	$67,432,471

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Budgets/Budgetary Control (continued)

Uses/Outflows of Resources	General Fund	Special Revenue Fund
Actual amounts (budgetary) "total outflows from the budgetary comparison schedules	$501,815,703	$ 69,565,649
Difference – Budget to GAAP: Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized		199,454
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes. Net transfers (outflows) to general fund	0	(5,746,665)
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances – governmental funds	$501,815,703	$64,018,438

k) Encumbrances

Under encumbrance accounting purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in governmental funds other than the special revenue fund are reported as reservations of fund balances at fiscal year-end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services.

Open encumbrances in the special revenue fund for which advances have been received are reflected in the balance sheet as deferred revenues at fiscal year-end.

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year-end.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

l) Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts.

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

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include Savings and Loan institutions, banks (both state and national banks) and savings banks the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the Governmental Units.

m) Tuition Payable

Tuition charges for the fiscal year 2012-13 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined.

n) Inventories and Prepaid Expenses

Inventories and prepaid expenses, which benefit future periods, other than those recorded in the enterprise fund are recorded as expenditure during the year of purchase.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Inventories and Prepaid Expenses- continued

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Prepaid expenses in the Enterprise Fund represent payments made to vendors for services that will benefit periods beyond June 30, 2013.

o) Interfund Assets/Liabilities

On the fund financial statements, receivable and payables resulting from short-term interfund loans are classified as Interfund Receivable/Payable.

Interfund balances within governmental activities and within business-type activities are eliminated on the government wide Statements of Net Position.

p) Fixed Assets

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the governmental fund capital assets.

Donated capital assets are capitalized at estimated fair market value on the date donated. Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Description	Estimated Lives
Land Improvements	15 – 50 years
Building and Building Improvements	15 – 50 years
Furniture and Equipment	5 – 20 years
Vehicles	5 – 15 years

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

q) Compensated Absences

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place. In governmental and similar trust funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as expenditure and fund liability in the fund that will pay for the compensated absences.

In proprietary and similar trust funds, compensated absences are recorded as an expense and liability of the fund that will pay for them.

r) Deferred Revenue

Deferred revenue in the special revenue fund represents cash that has been received but not yet earned.

s) Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the enterprise fund are reported on the enterprise fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, contractually required pension contributions and compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year.

t) Fund Balances and Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Reserves represent those portions of fund equity not available for appropriation for expenditure or legally segregated for a specific future use. Designated fund balances represent plans for future use of financial resources.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

u) Net Position

Net Position on the *Statement of Net Position* includes the following:

i) **Net Investment in Capital Assets** — the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

ii) **Restricted for Specific Purposes** — the component of net position that reports the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources of the certain programs that consists of assets with constraints placed on their use by either external parties and/or enabling legislation.

iii) **Restricted for Debt Service** — the component of net position that reports the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources of the Debt Service Fund that consists of assets with constraints placed on their use by creditors.

iv) **Unrestricted** — the difference between the assets, deferred outflows of resources, liabilities and deferred inflows of resources that is not reported in *Net Position Net Investment in Capital Assets, Net Position Restricted for Specific Purposes* or *Net Position Restricted for Debt Service.*

v) Contributed Capital

Contributed capital represents the amount of fund capital contributed to the proprietary funds from other funds.

w) Interfund Transactions

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as ''Due from/to Other Funds'' on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

x) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates that affect the recorded amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

y) On-Behalf Payments

Revenue and expenditures of the General Fund include payments made by the State of New Jersey for Pension and social security contributions for certified teacher members of the New Jersey Teachers Pension and Annuity Fund.

NJSDA Capital Contributions represents the estimated fair market value of building improvements projects funded by the New Jersey Schools Development Authority (NJSDA). The amounts are not required to be included in the Board's annual budget.

2) CASH AND CASH EQUIVALENTS AND INVESTMENTS

All bank deposits and investments as of the balance sheet date are classified as to credit risk by the following three categories described below:

a) **Category 1 -** Insured, registered or collateralized with securities held by the District or by its agent in the District's name.

b) **Category 2 -** Uninsured, unregistered or collateralized with securities held by the pledging public depository or by its trust department or agent in the District's name.

c) **Category 3 -** Uninsured, unregistered or uncollateralized, including any deposits that are collateralized with securities held by the pledging public depository or by its trust department or agent but not in the District's name.

As of June 30, 2013, the District's deposits and investments are summarized as follows:

Category	Amount
1	$32,774,954
2	-0-
3	-0-
	$32,774,954

As of June 30, 2013, the District did not hold any investments.

3) FIXED ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

Governmental Activities	Balance June 30, 2012	Additions	Deletions	Balance June 30, 2013
Capital assets not depreciated:				
Land	$ 6,070,837	$ 0	$ 0	$ 6,070,837
Construction in progress	84,445,052	47,576,623	(2,727,864)	129,293,811
Total	90,515,889	47,576,623	(2,727,864)	135,364,648
Capital assets being depreciated:				
Land improvements	1,945,739	0	0	1,945,739
Buildings and improvements	380,214,457	9,057,466	0	389,271,923
Leasehold improvements	6,446,945	0	0	6,446,945
Furniture and equipment	40,183,035	3,129,202	(1,247,984)	42,064,253
Vehicles	5,445,216	101,153	0	5,546,369
Total	434,235,392	12,287,821	(1,247,984)	445,275,229
Total capital assets	524,751,281	59,864,444	(3,975,848)	580,639,877
Less: accumulated depreciation	127,822,470	10,810,320	(1,247,984)	137,384,806
Capital assets, net	$ 396,928,811	$ 49,054,124	$ (2,727,864)	$ 443,255,071
Business-Type Activities				
Furniture and equipment	$ 4,030,913	$ 213,359	$ 0	$ 4,244,272
Vehicles	111,485	0	0	111,485
Total capital assets	4,142,398	213,359	0	4,355,757
Less accumulated depreciation	3,647,325	142,871	0	3,790,196
Capital assets, net	$ 495,073	$ 70,488	$ 0	$ 565,561

4) GENERAL LONG-TERM DEBT

During the fiscal year ended June 30, 2013, the following changes occurred in liabilities reported in the *Statement of Net Position*:

Governmental activities:	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Accrued sick and vacation Pay benefits	$ 10,100,197	$ 514,153	$ 0	$ 10,614,350	$ 66,294
Bonds payable	0	0	0	0	0
Capital lease obligations	2,822,119	1,402,281	(1,265,961)	2,958,439	1,177,092
Total long-term debt	$ 12,922,316	$ 1,916,434	$ (1,265,961)	$ 13,572,789	$ 1,243,386

For governmental activities, the long-term debt detailed above are liquidated by the general fund.

a) **Bonds Payable** - Bonds are authorized in accordance with State law by the voters of the District through referendums. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the District are general obligation bonds.

As of June 30, 2013 the District had no bonds outstanding.

b) **Bonds Authorized But Not Issued** - As of June 30, 2013, the District had bonds authorized but not issued in the amount of $2,800,000.

4) GENERAL LONG-TERM DEBT (continued)

c) **Capital Leases** - The District has entered into several long-term capital leases for office equipment. The following is a schedule of the future minimum lease payments under all long-term noncancellable capital leases as of June 30, 2013.

Fiscal Year Ending	Total
2014	$1,270,965
2015	812,883
2016	699,614
2017	298,968
2018	64,896
Total lease payments	3,147,326
Less: interest cost	188,887
Principal amount of capital lease payments due	$2,958,439

Equipment under capital leases in capital assets at June 30, 2013 included the following

Equipment	$7,482,706
Less: Accumulated depreciation	(4,756,534)
Total	$2,726,172

Depreciation of leased equipment under capital assets is included with depreciation expense.

5) LEASE COMMITMENTS

The District entered into lease agreements for facilities and technology items. Rental payments for the year ending June 30, 2013 are $4,503,797. The future minimum rental payments including any yearly increase at June 30, 2013 are summarized as follows:

Fiscal Year Ending	Amount
2014	$4,329,684
2015	3,278,195
2016	3,410,868
2017	1,587,537
2018	1,542,192
Total	$14,148,476

6) NET POSITION

As of June 30, 2013, governmental activities net position consisted of the following components:

NET INVESTMENT IN CAPITAL ASSETS	
Capital assets, net	$443,255,071
Less: Long-term obligations	2,958,439
(All long-term debt relates to capital assets)	
	440,296,632
RESTRICTED	
Encumbrances	1,527,711
Capital Projects	3,528,172
Excess Surplus	0
Designated for subsequent years expenditures	15,668,723
	20,724,606
UNRESTRICTED	
Net position not restricted above	(40,519,817)
NET POSITION	$420,501,421

Business-type activities net position did not have any debt relating to capital assets or restrictions.

7) PENSION PLANS

a) **Description of Plans** - All eligible employees of the District are covered by either the Public Employees' Retirement System or the Teachers' Pension and Annuity Fund which have been established by state statute and are administered by the New Jersey Division of Pension and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Teachers' Pension and Annuity Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625.

7) PENSION PLANS (continued)

a) Description of Plans (continued)

i) ***Teachers' Pension and Annuity Fund (TPAF)*** - The Teachers' Pension and Annuity Fund was established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time certified teachers or professional staff of the public school systems in the State. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer plan with a special funding situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional and certified.

ii) ***Public Employees' Retirement System (PERS)*** - The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school district, or public agency provided the employee is not a member of another state-administered retirement system. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state administered retirement system or other state or local jurisdiction.

b) **Vesting and Benefit Provisions** - The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 55 and are generally determined to be 1/55 of the final average salary for each year of service credit, as defined. . Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Employees enrolled on or after May 21, 2010, retirement benefits for age and service are available at age 60 and are generally determined to be 1/60 of the final average salary for each year of service credit.

Final average salary equals the average salary for the final five years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age.

7) PENSION PLANS (continued)

b) Vesting and Benefit Provisions (continued)

The TPAF and PERS provides for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the System.

Members are always fully vested for their own contributions and, after three years of service credit, become vested for 2% of related interest earned on the contributions. In the case of death before retirement, members' beneficiaries are entitled to full interest credited to the members' accounts.

c) Significant Legislation – As per P.L. 2003, c. 108, the State Treasurer shall reduce the normal and accrued liability contributions payable by employers other than the State , excluding the contribution from the benefit enhancement fund, to a percentage of the amount certified annually by the retirement system, which for PERS will be as follows: for payments due in the State fiscal year ending June 30, 2005, 20%; for payments due in the State fiscal year ending June 30, 2006, not more than 40%; for payments due in the State fiscal year ending June 30, 2007, not more than 60%; for payments due in the State fiscal year ending June 30, 2008, not more than 80%; and for payments due in the State fiscal year ending June 30, 2009, not more than 100%.

Due to the enactment of 1997 legislation, Chapter 114, P.L. 1997 and Chapter 115, P.L. 1997, the State of New Jersey's portion of the unfunded accrued liability under each retirement system was eliminated. In addition, excess valuation assets have been available to fund, in full or in part, the State of New Jersey's normal contribution from 1997 to 2002, excluding the contribution for post-retirement medical benefits in the PERS and TPAF.

d) Contribution Requirements - The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 6.64%, respectively of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the District is a non-contributing employer of the TPAF. The Board's contribution to PERS for the years ended June 30, 2013 and 2012 was $6,654,134 and $6,392,389, respectively. In accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District $14,447,717 during the year ended June 30, 2013 for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. These amounts have been included in the general-purpose financial statements.

8) POST-EMPLOYMENT BENEFITS

Chapter 384 of Public Laws 1987 and Chapter 6 of Public Laws 1990 required TPAF and PERS, respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired state employees and retired educational employees. As of June 30, 2012, there were 97,661 retirees receiving post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with Chapter 62, P.L. 1994. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to Chapter 126, P.L. 1992, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. In fiscal year 2012, the State paid $146.6 million toward Chapter 126 benefits for 16,618 eligible retired members. The amount attributable to the Board is not known.

9) COMPENSATED ABSENCES

District employees are granted sick and vacation leave in varying amounts under the District's personnel policies and according to negotiated contracts. In the event of termination, an employee is reimbursed for accumulated vacation leave. Vacation days not used during the year may only be carried forward with approval from the Superintendent.

The entire liability for vested compensated absences of governmental activities is recorded in the district-wide financial statements. The current portion of the governmental activities compensated absences balance is not considered material to the applicable funds total liabilities; therefore it is not shown in the fund financial statements. The liability for vested compensated absences of the proprietary fund types is recorded within those funds as the benefits accrue to employees. As of June 30, 2013, district-wide compensated absences amounted to $10,614,350.

10) ON-BEHALF PAYMENTS

TPAF Pension Contributions paid by the State on behalf of the District for the year ended June 30, 2013 is $23,746,333. TPAF Social Security Contributions reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2013 is $14,447,717. NJSDA Capital Contributions funded by the New Jersey Schools Development Authority (NJSDA) on behalf of the District for the year ended June 30, 2013 is $47,576,623.

11) RISK MANAGEMENT

The District is exposed to various risks of loss related to property, general liability, automobile coverage, theft of, damage to and destruction of assets: error and omissions; injuries to employees; student accident; termination of employees and natural disasters. The Board has obtained commercial insurance coverage to guard against these events to minimize the exposure to the District should they occur. A complete schedule of insurance coverage can be found in the statistical section of this Comprehensive Annual Financial Report.

a) **Property and Liability Insurance** - The District maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section (UNAUDITED) of this Comprehensive Annual Financial Report.

b) **New Jersey Unemployment Compensation Insurance** - The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the District's expendable trust fund for the current and previous two years:

Fiscal Year	District Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2012-2013	$ 288,165	$ 857,440	$ 817,062	$1,396,146
2011-2012	1,644,338	636,864	246,696	1,067,603
2010-2011	2,974,967	802,277	713,915	677,435

c) **Worker's Compensation Plan** - The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of plan. Claims are paid directly by the plan up to a maximum of $700,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Inservco Insurance Services, Inc. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2013, are reported as claims and judgments payable and accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator and actuary.

11) RISK MANAGEMENT- continued

c) Worker's Compensation Plan – continued

The unpaid claims liability of $3,242,375 reported at June 30, 2013 as Accrued Liabilities is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior three years.

12) INTERFUND RECEIVABLES AND PAYABLES

Amounts reported in the governmental funds as interfund receivable and payables from/to other governmental funds are eliminated in the governmental activities column. The remaining internal receivable and payable between the governmental funds and enterprise fund have been eliminated in the total district-wide *Statement of Net Position*. At June 30, 2013, the Interfund balances consisted of the following components:

PAYABLE	RECEIVABLE				
	General Fund	Special Revenue Fund	Capital Project Fund	Enterprise Fund	Fiduciary Fund
General Fund	N/A	$0	$0	$0	$0
Special Revenue Fund	$ 1,166,004	N/A	0	0	0
Capital Project Fund	1,642,463	0	N/A		0
Enterprise Fund	150,447	0	0	N/A	0
Fiduciary Fund	0	0	0	0	N/A
	2,958,914				
Total		0	0	0	0
GASB No. 34 mandated eliminations within governmental activities	(3,109,361)	0	0	0	0
Net interfund balances reported as follows:					
District-wide (eliminated in total column)	$(150,447)	$0	$0	$0	N/A
External (Due to Trust and Agency Fund)					$ (14,767)

13) INVENTORY

As of June 30, 2013, the Food Service Fund maintained an inventory in the amount of $162,806. The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1984) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of nonoperating revenue in the financial statements.

14) FUND BALANCE APPROPRIATED

In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, governmental fund balances are classified as follows:

- Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because legal or contractual constraints.
- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by external parties, constitutional provision or enabling legislation.
- Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end.
- Assigned - includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Business Administrator.
- Unassigned – includes balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for committed, assigned, or unassigned fund balance are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

General Fund - Of the $23,926,811 General Fund balance at June 30, 2013, $1,527,711 is assigned for year-end encumbrances; $0 is reserved as excess surplus in accordance with N.J.S.A. 18A:7A-7; $15,668,723 has been designated for subsequent year's expenditures ending June 30, 2014; and $6,730,377 is unassigned.

15) Deficit Fund Balances – General Fund (GAAP Basis)

The District has a deficit fund balance of $11,421,096 in the General Fund as of June 30, 2013 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed one or more June state aid payments as revenue, for budget purposes only, in the current school budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, I.E., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the June state aid payment(s) in the subsequent fiscal year, the school district cannot recognize the June state aid payment(s) (on the GAAP financial statements) until the year the State records the payable. Due to the timing difference of recording the June state aid payment(s), the General and Special Revenue Fund balance deficit does not alone indicate that the district is facing financial difficulties.

Pursuant to N.J,S.A. 18A:22-44.2 any negative unreserved, undesignated general fund balance that is reported as a direct result from a delay in the June payment(s) of state aid until the following fiscal year, is not considered in violation of New Jersey statue and regulation nor in need of corrective action. The District deficits in the GAAP funds statement does not exceed the last state aid payment.

16) CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, the designation for Reserved Fund Balance -- Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve General Fund fund balance at the fiscal year end of June 30,2013 if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. There was $0 of excess fund balance at June 30, 2013.

17) SUPER STORM SANDY

The District sustained damages during Super Storm Sandy for which it has recognized $82,825 in insurance recoveries and $38,815 in Federal Emergency Management Agency (FEMA) funds.

18) LITIGATION AND CONTINGENCIES

a) Litigations

The District is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the Board, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

b) State and Federal Aid Receipts

State and Federal aid is generally subject to review by the responsible governmental agencies for compliance with the agencies' regulations governing the aid. In the opinion of the District management and legal counsel, any potential adjustments to the Federal or State aid recorded by the District through June 30, 2013, resulting from a review by a responsible government agency will not have a material effect on the District financial statements at June 30, 2013.

19) DATE of MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 5, 2013 the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BUDGETARY COMPARISON SCHEDULES

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	$ 48,673,323	$ -	$ 48,673,323	$ 48,673,323	$ -
Tuition	170,510	-	170,510	101,730	(68,780)
Miscellaneous	592,081	-	592,081	1,338,422	746,341
Total - local sources	49,435,914	-	49,435,914	50,113,475	677,561
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	302,277,057	-	302,277,057	302,277,057	-
Education opportunity aid	-	-	-	-	-
Discretionary opportunity aid	9,670,014	-	9,670,014	9,670,014	-
Transportation aid	2,422,194	-	2,422,194	2,422,194	-
Special education aid	13,023,189	-	13,023,189	13,023,189	-
Bilingual education aid	-	-	-	-	-
Consolidated aid	37,297	-	37,297	37,297	-
Extraordinary aid	1,920,297	-	1,920,297	3,241,445	1,321,148
Pre-School Expansion aid	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	47,576,623	47,576,623
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	23,746,333	23,746,333
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,447,717	14,447,717
Total - state sources	357,871,116	-	357,871,116	444,962,937	87,091,821
Federal sources:					
ARRA - SFSF-ESF Education State Grant	-	-	-	-	-
ARRA - SFSF-GSF Government Services	-	-	-	-	-
Education Jobs	24,563	-	24,563	24,563	-
Medicaid	425,523	-	425,523	653,203	227,680
Total - federal sources	450,086	-	450,086	677,766	227,680
Total revenue	407,757,116	-	407,757,116	495,754,178	87,997,062
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	5,075,500	30,454	5,105,954	5,071,959	33,995
Grades 1-5	51,200,977	(2,388,854)	48,812,123	48,629,490	182,633
Grades 6-8	25,412,732	(18,065)	25,394,667	25,122,243	272,424
Grades 9-12	32,582,439	(541,576)	32,040,863	31,388,468	652,395
Home instruction:					
Salaries of teachers	528,999	-	528,999	517,979	11,020
Purchased services	241,000	14,000	255,000	254,740	260
Supplies	2,000	-	2,000	1,580	420
Travel	1,500	-	1,500	1,500	-
Regular programs - undistributed instruction:					
Other salaries for instruction	3,931,695	117,990	4,049,685	4,013,943	35,742
Purchased professional/ educational services	369,197	63,569	432,766	391,256	41,510
Other purchased services	3,879,037	351,551	4,230,588	4,192,582	38,006
Travel	79,400	6,500	85,900	54,158	31,742
General supplies	5,503,019	(28,159)	5,474,860	5,318,107	156,753
Textbooks	1,018,471	94,266	1,112,737	1,084,731	28,006
Other objects	230,848	37,785	268,633	238,409	30,224
Total regular programs	130,056,814	(2,260,539)	127,796,275	126,281,145	1,515,130

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	$ 343,487	$ -	$ 343,487	$ 343,487	$ -
Other salaries for instruction	37,163	-	37,163	37,163	-
Purchased services	-	-	-	-	-
General supplies	21,617	9,000	30,617	18,964	11,653
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	402,267	9,000	411,267	399,614	11,653
Cognitive impaired - moderate:					
Salaries of teachers	487,723	-	487,723	482,366	5,357
Other salaries for instruction	419,010	-	419,010	416,418	2,592
Purchased professional services	-	-	-	-	-
General supplies	8,200	-	8,200	5,554	2,646
Textbooks	13,550	-	13,550	3,786	9,764
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	928,483	-	928,483	908,124	20,359
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	3,818,291	(23,300)	3,794,991	3,716,454	78,537
Other salaries for instruction	2,652,163	86,568	2,738,731	2,708,625	30,106
Other purchased services	-	-	-	-	-
General supplies	60,126	27,499	87,625	68,871	18,754
Textbooks	34,709	(1,000)	33,709	25,750	7,959
Other objects	-	-	-	-	-
Total learning/language	6,565,289	89,767	6,655,056	6,519,700	135,356
Multiple disabilities:					
Salaries of teachers	236,431	-	236,431	236,431	-
Other salaries for instruction	159,688	-	159,688	159,582	106
Purchased professional services	-	-	-	-	-
General supplies	5,516	(2,000)	3,516	3,433	83
Textbooks	681	(681)	-	-	-
Other objects	-	-	-	-	-
Total multiple disabilities	402,316	(2,681)	399,635	399,446	189
Behavioral disabilities:					
Salaries of teachers	146,378	-	146,378	135,756	10,622
Other salaries for instruction	741,176	40,000	781,176	745,512	35,664
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	21,008	(14,203)	6,805	2,741	4,064
Textbooks	-	-	-	-	-
Other objects	1,448	-	1,448	98	1,350
Total behavioral disabilities	910,010	25,797	935,807	884,107	51,700

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autistic:					
Salaries of teachers	$ 418,553	$ -	$ 418,553	$ 417,628	$ 925
Other salaries for instruction	341,806	-	341,806	337,332	4,474
Purchased professional services	-	-	-	-	-
General supplies	7,258	-	7,258	7,231	27
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	767,617	-	767,617	762,191	5,426
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	11,653,699	120,000	11,773,699	11,621,682	152,017
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	56,727	4,000	60,727	44,850	15,877
Textbooks	9,065	-	9,065	5,946	3,119
Other objects	-	-	-	-	-
Total resource room	11,719,491	124,000	11,843,491	11,672,478	171,013
Preschool disabled:					
Salaries of teachers	700,832	(17,000)	683,832	683,048	784
Other salaries for instruction	448,087	2,900	450,987	441,344	9,643
General supplies	11,600	14,100	25,700	10,027	15,673
Other objects	4,900	-	4,900	4,850	50
Total preschool disabled	1,165,419	-	1,165,419	1,139,269	26,150
Total special education	22,860,892	245,883	23,106,775	22,684,929	421,846
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	15,335,730	193,593	15,529,323	15,235,175	294,148
Other salaries for instruction	732,723	34,646	767,369	755,254	12,115
Purchased professional/ educational services	27,150	-	27,150	27,000	150
Other purchased services	30	-	30	-	30
General supplies	406,917	89,284	496,201	436,313	59,888
Textbooks	100,228	71,611	171,839	145,738	26,101
Other objects	-	-	-	-	-
Total bilingual education	16,602,778	389,134	16,991,912	16,599,480	392,432
School sponsored activities:					
Salaries	269,857	21,935	291,792	216,341	75,451
Other purchased services	29,851	8,981	38,832	37,240	1,592
General supplies	16,361	6,000	22,361	22,292	69
Other objects	160,098	44,083	204,181	192,351	11,830
Total school sponsored activities	476,167	80,999	557,166	468,224	88,942

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School sponsored athletics:					
Salaries	$ 1,984,647	$ (137,000)	$ 1,847,647	$ 1,846,453	$ 1,194
Other purchased services	101,000	(14,871)	86,129	86,073	56
Other objects	207,000	12,600	219,600	214,939	4,661
Supplies and materials	425,000	160,271	585,271	572,245	13,026
Total school sponsored athletics	2,717,647	21,000	2,738,647	2,719,710	18,937
Before/After School Programs					
Salaries	3,040,665	597,984	3,638,649	3,431,669	206,980
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	507,370	3,680	511,050	489,121	21,929
Total before/after school	3,548,035	601,664	4,149,699	3,920,790	228,909
Summer School Programs					
Salaries	2,086,628	(294,730)	1,791,898	1,749,385	42,513
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	49,979	(2,200)	47,779	47,351	428
Total summer school	2,136,607	(296,930)	1,839,677	1,796,736	42,941
Other Supplemental Programs					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total other supplemental	-	-	-	-	-
Community services:					
Salaries	318,364	-	318,364	316,274	2,090
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total community services	318,864	-	318,864	316,274	2,590
Total instruction	178,717,804	(1,218,789)	177,499,015	174,787,288	2,711,727
Undistributed expenditures:					
Undistributed expenditures - instruction:					
Tuition to public schools - regular	4,830,725	(870,742)	3,959,983	3,936,431	23,552
Tuition to public schools - special services	6,559,580	-	6,559,580	6,551,716	7,864
Tuition to county vocational school districts	613,237	77,600	690,837	676,000	14,837
Tuition to regional day schools	1,222,551	-	1,222,551	1,219,032	3,519
Tuition to county special services schools	254,743	(254,743)	-	-	-
Tuition to private schools for the handicapped	11,155,093	(1,760,503)	9,394,590	9,282,196	112,394
Tuition to private schools for the handicapped - out of state	65,543	-	65,543	65,449	94
Tuition - state facilities	1,193,580	(46,000)	1,147,580	1,146,899	681
Total undistributed expenditures - instruction	25,895,052	(2,854,388)	23,040,664	22,877,723	162,941

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	$ 3,872,029	$ (14,687)	$ 3,857,342	$ 3,767,366	$ 89,976
Other salaries	-	-	-	-	-
Other purchased services	3,150	-	3,150	1,429	1,721
Supplies and materials	19,495	(320)	19,175	14,735	4,440
Other objects	530	-	530	443	87
Total attendance and social work services	3,895,204	(15,007)	3,880,197	3,783,973	96,224
Health services:					
Salaries	3,192,524	36,676	3,229,200	3,162,206	66,994
Purchased professional and technical services	15,000	492,904	507,904	481,423	26,481
Other purchased services	-	-	-	-	-
Supplies and materials	108,536	47,605	156,141	137,381	18,760
Other objects	-	-	-	-	-
Total health services	3,316,060	577,185	3,893,245	3,781,010	112,235
Other support services - students - related services:					
Salaries of other professional staff	8,996,060	-	8,996,060	8,869,988	126,072
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	60,475	1,027,452	1,087,927	1,072,180	15,747
Supplies and materials	175,522	-	175,522	161,807	13,715
Other objects	-	-	-	-	-
Other support services - students - related services	9,232,057	1,027,452	10,259,509	10,103,975	155,534
Other support services - Regular					
Salaries of other professional staff	6,567,990	-	6,567,990	6,542,223	25,767
Purchased professional educational services	200,450	1,596,263	1,796,713	1,790,525	6,188
Supplies and materials	19,000	-	19,000	17,908	1,092
Total other support services - students -extraordinary	6,787,440	1,596,263	8,383,703	8,350,656	33,047
Other support services - students - regular:					
Salaries of other professional staff	401,915	1,759	403,674	360,302	43,372
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	27,368	215,143	242,511	234,908	7,603
Supplies and materials	581,207	(242,369)	338,838	323,204	15,634
Other objects	-	315	315	315	-
Total Other support services students - regular	1,012,990	(25,152)	987,838	919,143	68,695
Other support services - students - special services:					
Salaries of other professional staff	6,752,122	(462,000)	6,290,122	6,289,806	316
Purchased professional educational services	147,600	(19,480)	128,120	105,164	22,956
Supplies and materials	6,900	68,400	75,300	75,295	5
Total other support services - students - special services	6,906,622	(413,080)	6,493,542	6,470,265	23,277

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Improvement of instruction services:					
Salaries of supervisors of instruction	$ 4,716,939	$ -	$ 4,716,939	$ 4,647,058	$ 69,881
Salaries of other professional staff	249,901	-	249,901	249,901	-
Salaries of secretarial and clerical assistants	1,424,004	(7,000)	1,417,004	1,328,003	89,001
Other purchased services	442,059	388,793	830,852	640,180	190,672
Supplies and materials	239,577	(109,063)	130,514	102,357	28,157
Other objects	435,050	21,964	457,014	442,493	14,521
Total improvement of instruction services	7,507,530	294,694	7,802,224	7,409,992	392,232
Educational media services/ school library:					
Salaries	2,170,212	-	2,170,212	2,124,111	46,101
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	8,500	-	8,500	4,545	3,955
Supplies and materials	262,234	(23,166)	239,068	235,615	3,453
Other objects	-	-	-	-	-
Total educational media services/school library	2,440,946	(23,166)	2,417,780	2,364,271	53,509
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	83,973	(22,368)	61,605	40,271	21,334
Travel	20,670	675	21,345	13,502	7,843
Other objects	12,625	1,500	14,125	5,310	8,815
Total instructional staff training services	117,268	(20,193)	97,075	59,083	37,992
Support services general administration:					
Salaries	2,424,278	(7,070)	2,417,208	2,374,503	42,705
Legal services	374,378	1,500,000	1,874,378	1,695,325	179,053
Other purchased professional services	517,233	3,550	520,783	517,176	3,607
Communications/telephone	1,407,677	-	1,407,677	1,396,950	10,727
Other purchased services	123,405	(123,405)	-	-	-
Supplies and materials	60,400	66,600	127,000	97,771	29,229
Judgments	-	-	-	-	-
Miscellaneous expenditures	154,540	5,370	159,910	107,216	52,694
Total support services general administration	5,061,911	1,445,045	6,506,956	6,188,941	318,015
Support services school administration:					
Salaries of principals/ asst. principals	8,042,681	(55,300)	7,987,381	7,852,249	135,132
Salaries of secretarial and clerical assistants	4,681,359	66,208	4,747,567	4,600,272	147,295
Purchased professional and technical services	58,346	(34,079)	24,267	11,632	12,635
Other purchased services	-	-	-	-	-
Travel	1,237	-	1,237	600	637
Supplies and materials	288,280	9,033	297,313	279,057	18,256
Other objects	92,849	69,776	162,625	145,803	16,822
Total support services school administration	13,164,752	55,638	13,220,390	12,889,613	330,777

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Operation and maintenance of plant services:					
Salaries	$ 23,590,628	$ (37,839)	$ 23,552,789	$ 23,371,620	$ 181,169
Purchased professional and technical services	130,903	707,850	838,753	834,560	4,193
Cleaning, repair and maintenance services	4,737,915	5,680,285	10,418,200	10,207,819	210,381
Rental of land and buildings	3,054,619	1,362,800	4,417,419	4,416,874	545
Other purchased property services	512,061	125,200	637,261	634,829	2,432
Insurance	1,711,111	(320,000)	1,391,111	1,390,815	296
Travel	12,000	-	12,000	10,318	1,682
General supplies	1,578,674	44,636	1,623,310	1,548,964	74,346
Energy (heat and electricity)	7,727,162	(267,856)	7,459,306	7,404,151	55,155
Other objects	120,850	(4,250)	116,600	113,880	2,720
Total operation and maintenance of plant services	43,175,923	7,290,826	50,466,749	49,933,830	532,919
Required maintenance for school facilities:					
Salaries	3,174,865	(512,261)	2,662,604	2,656,140	6,464
Cleaning, repair and maintenance services	11,040,687	(6,806,157)	4,234,530	3,915,729	318,801
Supplies and materials	438,223	(17,062)	421,161	396,816	24,345
Other Objects	-	-	-	-	-
Total required maintenance for school facilities:	14,653,775	(7,335,480)	7,318,295	6,968,685	349,610
Care and upkeep of grounds					
Salaries	188,726	-	188,726	185,975	2,751
Miscellaneous Purchased Services	321,000	-	321,000	143,800	177,200
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total care and upkeep of grounds	509,726	-	509,726	329,775	179,951
Security					
Salaries	778,588	695,000	1,473,588	1,469,012	4,576
Miscellaneous Purchased Services	170,263	(95,600)	74,663	70,653	4,010
Supplies and materials	20,000	1,600	21,600	21,061	539
Other Objects	-	-	-	-	-
Total security	968,851	601,000	1,569,851	1,560,726	9,125
Administration					
Salaries	4,369,233	(41,007)	4,328,226	4,238,247	89,979
Miscellaneous Purchased Services	621,148	(65,914)	555,234	490,716	64,518
Supplies and materials	80,000	118,175	198,175	192,273	5,902
Other objects	75,500	(2,550)	72,950	40,232	32,718
Total administration	5,145,881	8,704	5,154,585	4,961,468	193,117
Technology					
Salaries	2,108,425	26,007	2,134,432	2,017,634	116,798
Purchased professional and technical services	2,484,035	(996,738)	1,487,297	1,394,841	92,456
Supplies and materials	425,219	690,982	1,116,201	937,165	179,036
Other objects	104,275	(85,249)	19,026	19,026	-
Total technology	5,121,954	(364,998)	4,756,956	4,368,666	388,290

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services:					
Salaries for non-instructional aides	$ -	$ -	$ -	$ -	$ -
Salaries for pupil transportation (between home and school) - regular	1,018,012	(416,500)	601,512	593,127	8,385
Salaries for pupil transportation (between home and school) - special	1,917,440	468,730	2,386,170	2,379,416	6,754
Salaries for pupil transportation (other than between home and school)	1,392,265	404,648	1,796,913	1,794,503	2,410
Pupil Transportation	-	-	-	-	-
Purchased professional and technical services	320,000	(49,500)	270,500	257,080	13,420
Cleaning, repair and maintenance services	198,744	(12,000)	186,744	155,233	31,511
Contracted services (between home and school) - vendors	2,263,217	(99,050)	2,164,167	2,122,595	41,572
Contracted services (other than between home and school) - vendors	856,807	181,775	1,038,582	1,011,870	26,712
Contracted services (special education)-vendors	995,948	-	995,948	993,090	2,858
Contracted services Regular	444,340	-	444,340	440,769	3,571
Contracted services (special education)- ECS & CTSA	4,359,052	1,539,760	5,898,812	5,884,744	14,068
Contracted services (aid in lieu)	175,950	-	175,950	174,590	1,360
Other purchased services	-	-	-	-	-
Supplies and materials	340,000	(21,644)	318,356	301,738	16,618
Other transportation costs	25,939	-	25,939	25,311	628
Miscellaneous expenditures	153,180	(129,148)	24,032	11,814	12,218
Total student transportation services	14,460,894	1,867,071	16,327,965	16,145,880	182,085
Business and other support services:					
Salaries	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-
Total business and other support services	-	-	-	-	-
Employee benefits:					
Social security	5,401,965	1,105,649	6,507,614	6,503,634	3,980
Other retirement contributions	7,216,481	10,000	7,226,481	7,224,905	1,576
Unemployment compensation	1,294,578	(1,000,000)	294,578	288,165	6,413
Workers Compensation	3,085,363	(653,000)	2,432,363	2,357,692	74,671
Health Benefits	7,243,442	(1,377,680)	5,865,762	5,789,475	76,287
Tuition Reimbursement	278,369	-	278,369	278,358	11
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	23,746,333	(23,746,333)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,447,717	(14,447,717)
Other employee benefits	45,809,300	36,518	45,845,818	45,818,031	27,787
Total employee benefits	70,329,498	(1,878,513)	68,450,985	106,454,310	(38,003,325)
Total undistributed expenditures	239,704,334	1,833,901	241,538,235	275,921,985	(34,383,750)
Total expenditures - current expense	418,422,138	615,112	419,037,250	450,709,273	(31,672,023)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	88,431	13,191	101,622	71,200	30,422
Grades 6-8	-	-	-	-	-
Grades 9-12	47,673	28,969	76,642	30,260	46,382
Special education - instruction	-	-	-	-	-
Undistributed expenditures:					
Vocational instruction	-	-	-	-	-
Support services - students regular	-	-	-	-	-
Support services - instructional staff	10,000	4,495	14,495	14,481	14
Support services - general administration	5,513	-	5,513	5,513	-
Support services - school administration	-	-	-	-	-
Equipment	2,249,695	(87,501)	2,162,194	1,546,545	615,649
Operation and maintenance of plant services	-	-	-	-	-
Non Instructional equipment	383,017	23,983	407,000	5,748	401,252
Student transportation services	-	-	-	-	-
Student transportation services school buses	-	-	-	-	-
Business and other support services	-	-	-	-	-
Total equipment	2,784,329	(16,863)	2,767,466	1,673,747	1,093,719
Facilities acquisition and construction services:					
Purchased professional and technical services	1,059,075	-	1,059,075	26,300	1,032,775
Construction services	5,768,300	-	5,768,300	1,712,319	4,055,981
Athletic Equipment	-	-	-	-	-
Land and improvements	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	47,576,623	(47,576,623)
Total facilities acquisition and construction services	6,827,375	-	6,827,375	49,315,242	(42,487,867)
Total capital outlay	9,611,704	(16,863)	9,594,841	50,988,989	(41,394,148)
Special Schools:					
Adult education - local:					
Salaries of teachers	32,150	-	32,150	20,468	11,682
Other salaries	-	-	-	-	-
Supplies	1,000	-	1,000	-	1,000
Total adult education - local	33,150	-	33,150	20,468	12,682
Adult education - Supp Serve:					
Salaries of teachers	-	-	-	-	-
Total adult education - Sup Serve	-	-	-	-	-
Evening school for the foreign born:					
Salaries of teachers	5,800	-	5,800	-	5,800
Total evening school for the foreign born	5,800	-	5,800	-	5,800
Total special schools	38,950	-	38,950	20,468	18,482

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Transfer of Funds to Charter Schools	$ 695,222	$ (598,249)	$ 96,973	$ 96,973	$ -
Total expenditures	428,768,014	-	428,768,014	501,815,703	(73,047,689)
Excess/(deficiency) of revenues over/(under) expenditures	(21,010,898)	-	(21,010,898)	(6,061,525)	14,949,373
Other financing sources/(uses):					
Transfer in - Contribution to Whole School Reform	5,819,022	-	5,819,022	5,746,665	(72,357)
Transfer to debt service fund	-	-	-	-	-
Transfer to special revenue fund	(2,332,632)	-	(2,332,632)	(2,332,632)	-
Transfer to food service fund	-	-	-	-	-
Total other financing sources/(uses)	3,486,390	-	3,486,390	3,414,033	(72,357)
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	(17,524,508)	-	(17,524,508)	(2,647,492)	14,877,016
Fund balance, July 1	26,574,303	-	26,574,303	26,574,303	-
Fund balance, June 30	$ 9,049,795	$ -	$ 9,049,795	$ 23,926,811	$ 14,877,016

Recapitulation:	
Nonspendable Fund Balance:	
Inventory	$ -
Restricted Fund Balance:	
Designated for Subsequent Year's Expenditures - Unexpected Additional Spending Proposal	-
Capital Reserve	-
Maintenance Reserve	-
Emergency Reserve	-
Excess Surplus - Designated for Subsequent Year's Expenditures	-
Excess Surplus - Current Year	-
Committed Fund Balance:	
Other Purposes	-
Year-End Encumbrances	-
Assigned Fund Balance:	
Other Purposes	-
Designated for Subsequent Year's Expenditures	15,668,723
Year-End Encumbrances	1,527,711
Unassigned Fund Balance:	6,730,377
	23,926,811
Reconciliation to Governmental Funds Statements (GAAP):	
Last State Aid Payment not recognized on GAAP basis	(35,347,907)
Fund Balance per Governmental Funds (GAAP)	$ (11,421,096)

Recapitulation of excess/(deficiency) of revenues under expenditures:

Adjustment for prior year encumbrances	$ (7,173,983)	$ -	$ (7,173,983)	$ (6,998,209)	$ 175,774
Budgeted fund balance	(10,350,525)	-	(10,350,525)	4,350,717	14,701,242
Total	$ (17,524,508)	$ -	$ (17,524,508)	$ (2,647,492)	$ 14,877,016

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues:						
Local sources:						
Local tax levy	$ 48,673,323	$ -	$ 48,673,323	$ -	$ -	$ -
Tuition	170,510	-	170,510	-	-	-
Miscellaneous	592,081	-	592,081	-	-	-
Total - local sources	49,435,914	-	49,435,914	-	-	-
State sources:						
Education adequacy aid	28,521,068	-	28,521,068	-	-	-
Education opportunity aid	302,277,057	-	302,277,057	-	-	-
Adjustment aid	-	-	-	-	-	-
Security aid	9,670,014	-	9,670,014	-	-	-
Transportation aid	2,422,194	-	2,422,194	-	-	-
Special education aid	13,023,189	-	13,023,189	-	-	-
Bilingual education aid	-	-	-	-	-	-
Other state aid	37,297	-	37,297	-	-	-
Extraordinary aid	1,920,297	-	1,920,297	-	-	-
Pre-school Expansion aid	-	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-
Total - state sources	357,871,116	-	357,871,116	-	-	-
Federal sources:						
ARRA - SFSF-ESF Education State Grant	-	-	-	-	-	-
ARRA - SFSF-GSF Government Services	-	-	-	-	-	-
Education Jobs Fund	24,563	-	24,563	-	-	-
Medicaid	425,523	-	425,523	-	-	-
Total - federal sources	450,086	-	450,086	-	-	-
Total revenue	407,757,116	-	407,757,116	-	-	-
Expenditures:						
Current expenditures:						
Instruction-regular programs:						
Salaries of teachers:						
Preschool/Kindergarten	99,091	4,976,409	5,075,500	30,454	-	30,454
Grades 1-5	3,684,552	47,516,425	51,200,977	(1,293,127)	(1,095,727)	(2,388,854)
Grades 6-8	599,186	24,813,546	25,412,732	(27,765)	9,700	(18,065)
Grades 9-12	3,677,057	28,905,382	32,582,439	(295,085)	(246,491)	(541,576)
Home instruction:						
Salaries of teachers	528,999	-	528,999	-	-	-
Purchased services	241,000	-	241,000	14,000	-	14,000
Supplies	2,000	-	2,000	-	-	-
Travel	1,500	-	1,500	-	-	-
Regular programs - undistributed instruction:						
Other salaries for instruction	676,967	3,254,728	3,931,695	110,920	7,070	117,990
Purchased professional/ educational services	171,466	197,731	369,197	136,940	(73,371)	63,569
Other purchased services	3,850,777	28,260	3,879,037	358,351	(6,800)	351,551
Travel	-	79,400	79,400	-	6,500	6,500
General supplies	1,888,489	3,614,530	5,503,019	(448,419)	420,260	(28,159)
Textbooks	-	1,018,471	1,018,471	-	94,266	94,266
Other objects	1,160	229,688	230,848	-	37,785	37,785
Total regular programs	15,422,244	114,634,570	130,056,814	(1,413,731)	(846,808)	(2,260,539)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 48,673,323	$ -	$ 48,673,323	$ 48,673,323	$ -	$ 48,673,323
170,510	-	170,510	101,730	-	101,730
592,081	-	592,081	1,338,422	-	1,338,422
49,435,914	-	49,435,914	50,113,475	-	50,113,475
28,521,068	-	28,521,068	28,521,068	-	28,521,068
302,277,057	-	302,277,057	302,277,057	-	302,277,057
-	-	-	-	-	-
9,670,014	-	9,670,014	9,670,014	-	9,670,014
2,422,194	-	2,422,194	2,422,194	-	2,422,194
13,023,189	-	13,023,189	13,023,189	-	13,023,189
-	-	-	-	-	-
37,297	-	37,297	37,297	-	37,297
1,920,297	-	1,920,297	3,241,445	-	3,241,445
-	-	-	-	-	-
-	-	-	47,576,623	-	47,576,623
-	-	-	23,746,333	-	23,746,333
-	-	-	14,447,717	-	14,447,717
357,871,116	-	357,871,116	444,962,937	-	444,962,937
-	-	-	-	-	-
-	-	-	-	-	-
24,563	-	24,563	24,563	-	24,563
425,523	-	425,523	653,203	-	653,203
450,086	-	450,086	677,766	-	677,766
407,757,116	-	407,757,116	495,754,178	-	495,754,178
129,545	4,976,409	5,105,954	109,473	4,962,486	5,071,959
2,391,425	46,420,698	48,812,123	2,388,258	46,241,232	48,629,490
571,421	24,823,246	25,394,667	538,896	24,583,347	25,122,243
3,381,972	28,658,891	32,040,863	3,379,026	28,009,442	31,388,468
528,999	-	528,999	517,979	-	517,979
255,000	-	255,000	254,740	-	254,740
2,000	-	2,000	1,580	-	1,580
1,500	-	1,500	1,500	-	1,500
787,887	3,261,798	4,049,685	786,202	3,227,741	4,013,943
308,406	124,360	432,766	297,839	93,417	391,256
4,209,128	21,460	4,230,588	4,179,855	12,727	4,192,582
-	85,900	85,900	-	54,158	54,158
1,440,070	4,034,790	5,474,860	1,356,314	3,961,793	5,318,107
-	1,112,737	1,112,737	-	1,084,731	1,084,731
1,160	267,473	268,633	900	237,509	238,409
14,008,513	113,787,762	127,796,275	13,812,562	112,468,583	126,281,145

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Special education:						
Cognitive impaired - mild:						
Salaries of teachers	$ -	$ 343,487	$ 343,487	$ -	$ -	$ -
Other salaries for instruction	-	37,163	37,163	-	-	-
Purchased services	-	-	-	-	-	-
General supplies	21,617	-	21,617	9,000	-	9,000
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total cognitive impaired - mild	21,617	380,650	402,267	9,000	-	9,000
Cognitive impaired - moderate:						
Salaries of teachers	-	487,723	487,723	-	-	-
Other salaries for instruction	-	419,010	419,010	-	-	-
Purchased services	-	-	-	-	-	-
General supplies	-	8,200	8,200	-	-	-
Textbooks	-	13,550	13,550	-	-	-
Other objects	-	-	-	-	-	-
Total cognitive impaired - moderate	-	928,483	928,483	-	-	-
Neurologically impaired:						
Salaries of teachers	-	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total neurologically impaired	-	-	-	-	-	-
Learning/Language Disabilities:						
Salaries of teachers	150,000	3,668,291	3,818,291	(23,300)	-	(23,300)
Other salaries for instruction	27,000	2,625,163	2,652,163	82,300	4,268	86,568
Purchased services	-	-	-	-	-	-
General supplies	-	60,126	60,126	-	27,499	27,499
Textbooks	-	34,709	34,709	-	(1,000)	(1,000)
Other objects	-	-	-	-	-	-
Total learning/language	177,000	6,388,289	6,565,289	59,000	30,767	89,767
Multiple disabilities:						
Salaries of teachers	-	236,431	236,431	-	-	-
Other salaries for instruction	-	159,688	159,688	-	-	-
Purchased professional services	-	-	-	-	-	-
General supplies	-	5,516	5,516	-	(2,000)	(2,000)
Textbooks	-	681	681	-	(681)	(681)
Other objects	-	-	-	-	-	-
Total multiple disabilities	-	402,316	402,316	-	(2,681)	(2,681)
Behavioral Disabilities:						
Salaries of teachers	-	146,378	146,378	-	-	-
Other salaries for instruction	-	741,176	741,176	-	40,000	40,000
Purchased professional services	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
General supplies	-	21,008	21,008	-	(14,203)	(14,203)
Textbooks	-	-	-	-	-	-
Other objects	1,448	-	1,448	-	-	-
Total behavioral disabilities	1,448	908,562	910,010	-	25,797	25,797

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ -	$ 343,487	$ 343,487	$ -	$ 343,487	$ 343,487
-	37,163	37,163	-	37,163	37,163
-	-	-	-	-	-
30,617	-	30,617	18,964	-	18,964
-	-	-	-	-	-
-	-	-	-	-	-
30,617	380,650	411,267	18,964	380,650	399,614
-	487,723	487,723	-	482,366	482,366
-	419,010	419,010	-	416,418	416,418
-	-	-	-	-	-
-	8,200	8,200	-	5,554	5,554
-	13,550	13,550	-	3,786	3,786
-	-	-	-	-	-
-	928,483	928,483	-	908,124	908,124
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
126,700	3,668,291	3,794,991	120,154	3,596,300	3,716,454
109,300	2,629,431	2,738,731	108,662	2,599,963	2,708,625
-	-	-	-	-	-
-	87,625	87,625	-	68,871	68,871
-	33,709	33,709	-	25,750	25,750
-	-	-	-	-	-
236,000	6,419,056	6,655,056	228,816	6,290,884	6,519,700
-	236,431	236,431	-	236,431	236,431
-	159,688	159,688	-	159,582	159,582
-	-	-	-	-	-
-	3,516	3,516	-	3,433	3,433
-	-	-	-	-	-
-	-	-	-	-	-
-	399,635	399,635	-	399,446	399,446
-	146,378	146,378	-	135,756	135,756
-	781,176	781,176	-	745,512	745,512
-	-	-	-	-	-
-	-	-	-	-	-
-	6,805	6,805	-	2,741	2,741
-	-	-	-	-	-
1,448	-	1,448	98	-	98
1,448	934,359	935,807	98	884,009	884,107

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Autistic:						
Salaries of teachers	$ -	$ 418,553	$ 418,553	$ -	$ -	$ -
Other salaries for instruction	-	341,806	341,806	-	-	-
Purchased professional services	-	-	-	-	-	-
General supplies	-	7,258	7,258	-	-	-
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total autistic	-	767,617	767,617	-	-	-
Communication impaired:						
Salaries of teachers	-	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total communication impaired	-	-	-	-	-	-
Resource room Part Time:						
Salaries of teachers	61,692	11,592,007	11,653,699	-	120,000	120,000
Other salaries for instruction	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
General supplies	-	56,727	56,727	-	4,000	4,000
Textbooks	-	9,065	9,065	-	-	-
Other objects	-	-	-	-	-	-
Total resource room part time	61,692	11,657,799	11,719,491	-	124,000	124,000
Preschool disabled:						
Salaries of teachers	700,832	-	700,832	(17,000)	-	(17,000)
Other salaries for instruction	448,087	-	448,087	2,900	-	2,900
General supplies	11,600	-	11,600	14,100	-	14,100
Other objects	4,900	-	4,900	-	-	-
Total preschool disabled	1,165,419	-	1,165,419	-	-	-
Total special education	1,427,176	21,433,716	22,860,892	68,000	177,883	245,883
Basic skills/remedial:						
Salaries of teachers	-	-	-	-	-	-
General supplies	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-	-
Bilingual education:						
Salaries of teachers	-	15,335,730	15,335,730	-	193,593	193,593
Other salaries for instruction	-	732,723	732,723	-	34,646	34,646
Purchased professional services	-	27,150	27,150	-	-	-
Other purchased services	-	30	30	-	-	-
General supplies	-	406,917	406,917	-	89,284	89,284
Textbooks	-	100,228	100,228	-	71,611	71,611
Other objects	-	-	-	-	-	-
Total bilingual education	-	16,602,778	16,602,778	-	389,134	389,134
School sponsored activities:						
Salaries	-	269,857	269,857	-	21,935	21,935
Other purchased services	-	29,851	29,851	-	8,981	8,981
General supplies	-	16,361	16,361	-	6,000	6,000
Other objects	-	160,098	160,098	-	44,083	44,083
Total school sponsored activities	-	476,167	476,167	-	80,999	80,999
School sponsored athletics:						
Salaries	1,984,647	-	1,984,647	(137,000)	-	(137,000)
Other purchased services	101,000	-	101,000	(14,871)	-	(14,871)
Other Objects	207,000	-	207,000	12,600	-	12,600
Supplies and materials	425,000	-	425,000	160,271	-	160,271
Total school sponsored athletics	2,717,647	-	2,717,647	21,000	-	21,000

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ -	$ 418,553	$ 418,553	$ -	$ 417,628	$ 417,628
-	341,806	341,806	-	337,332	337,332
-	-	-	-	-	-
-	7,258	7,258	-	7,231	7,231
-	-	-	-	-	-
-	-	-	-	-	-
-	767,617	767,617	-	762,191	762,191
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
61,692	11,712,007	11,773,699	-	11,621,682	11,621,682
-	-	-	-	-	-
-	-	-	-	-	-
-	60,727	60,727	-	44,850	44,850
-	9,065	9,065	-	5,946	5,946
-	-	-	-	-	-
61,692	11,781,799	11,843,491	-	11,672,478	11,672,478
683,832	-	683,832	683,048	-	683,048
450,987	-	450,987	441,344	-	441,344
25,700	-	25,700	10,027	-	10,027
4,900	-	4,900	4,850	-	4,850
1,165,419	-	1,165,419	1,139,269	-	1,139,269
1,495,176	21,611,599	23,106,775	1,387,147	21,297,782	22,684,929
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	15,529,323	15,529,323	-	15,235,175	15,235,175
-	767,369	767,369	-	755,254	755,254
-	27,150	27,150	-	27,000	27,000
-	30	30	-	-	-
-	496,201	496,201	-	436,313	436,313
-	171,839	171,839	-	145,738	145,738
-	-	-	-	-	-
-	16,991,912	16,991,912	-	16,599,480	16,599,480
-	291,792	291,792	-	216,341	216,341
-	38,832	38,832	-	37,240	37,240
-	22,361	22,361	-	22,292	22,292
-	204,181	204,181	-	192,351	192,351
-	557,166	557,166	-	468,224	468,224
1,847,647	-	1,847,647	1,846,453	-	1,846,453
86,129	-	86,129	86,073	-	86,073
219,600	-	219,600	214,939	-	214,939
585,271	-	585,271	572,245	-	572,245
2,738,647	-	2,738,647	2,719,710	-	2,719,710

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Before/After School Programs						
Salaries	$ 3,040,665	$ -	$ 3,040,665	$ 597,984	$ -	$ 597,984
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	507,370	-	507,370	3,680	-	3,680
Total before/after school	3,548,035	-	3,548,035	601,664	-	601,664
Summer School Programs						
Salaries	2,086,628	-	2,086,628	(294,730)	-	(294,730)
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	49,979	-	49,979	(2,200)	-	(2,200)
Total summer school	2,136,607	-	2,136,607	(296,930)	-	(296,930)
Other Supplemental Programs						
Salaries	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-
Other objects	-	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-
Total other supplemental	-	-	-	-	-	-
Community services:						
Salaries	318,364	-	318,364	-	-	-
Other purchased services	-	-	-	-	-	-
Supplies and materials	500	-	500	-	-	-
Other objects	-	-	-	-	-	-
Total community services	318,864	-	318,864	-	-	-
Total instruction	25,570,573	153,147,231	178,717,804	(1,019,997)	(198,792)	(1,218,789)
Undistributed expenditures:						
Undistributed expenditures - instruction:						
Tuition to public schools - regular	4,830,725	-	4,830,725	(870,742)	-	(870,742)
Tuition to public schools special services	6,559,580	-	6,559,580	-	-	-
Tuition to county vocational school districts	613,237	-	613,237	77,600	-	77,600
Tuition to regional day school	1,222,551	-	1,222,551	-	-	-
Tuition to county special services schools	254,743	-	254,743	(254,743)	-	(254,743)
Tuition to private Schools for the handicapped	11,155,093	-	11,155,093	(1,760,503)	-	(1,760,503)
Tuition to private schools handicapped out of state	65,543	-	65,543	-	-	-
Tuition - state facilities	1,193,580	-	1,193,580	(46,000)	-	(46,000)
Tuition - other	-	-	-	-	-	-
Total undistributed expenditures - instruction	25,895,052	-	25,895,052	(2,854,388)	-	(2,854,388)
Attendance and social work services:						
Salaries	473,585	3,398,444	3,872,029	(20,987)	6,300	(14,687)
Other salaries	-	-	-	-	-	-
Other purchased services	3,150	-	3,150	-	-	-
Travel	-	-	-	-	-	-
Supplies and materials	800	18,695	19,495	-	(320)	(320)
Other objects	-	530	530	-	-	-
Total attendance and social work services	477,535	3,417,669	3,895,204	(20,987)	5,980	(15,007)

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 3,638,649	$ -	$ 3,638,649	$ 3,431,669	$ -	$ 3,431,669
-	-	-	-	-	-
-	-	-	-	-	-
511,050	-	511,050	489,121	-	489,121
4,149,699	-	4,149,699	3,920,790	-	3,920,790
1,791,898	-	1,791,898	1,749,385	-	1,749,385
-	-	-	-	-	-
-	-	-	-	-	-
47,779	-	47,779	47,351	-	47,351
1,839,677	-	1,839,677	1,796,736	-	1,796,736
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
318,364	-	318,364	316,274	-	316,274
-	-	-	-	-	-
500	-	500	-	-	-
-	-	-	-	-	-
318,864	-	318,864	316,274	-	316,274
24,550,576	152,948,439	177,499,015	23,953,219	150,834,069	174,787,288
3,959,983	-	3,959,983	3,936,431	-	3,936,431
6,559,580	-	6,559,580	6,551,716	-	6,551,716
690,837	-	690,837	676,000	-	676,000
1,222,551	-	1,222,551	1,219,032	-	1,219,032
-	-	-	-	-	-
9,394,590	-	9,394,590	9,282,196	-	9,282,196
65,543	-	65,543	65,449	-	65,449
1,147,580	-	1,147,580	1,146,899	-	1,146,899
-	-	-	-	-	-
23,040,664	-	23,040,664	22,877,723	-	22,877,723
452,598	3,404,744	3,857,342	424,337	3,343,029	3,767,366
-	-	-	-	-	-
3,150	-	3,150	1,429	-	1,429
-	-	-	-	-	-
800	18,375	19,175	-	14,735	14,735
-	530	530	-	443	443
456,548	3,423,649	3,880,197	425,766	3,358,207	3,783,973

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Health services:						
Salaries	$ 60,781	$ 3,131,743	$ 3,192,524	$ 1,176	$ 35,500	$ 36,676
Purchased professional and technical services	15,000	-	15,000	492,904	-	492,904
Other purchased services	-	-	-	-	-	-
Supplies and materials	2,000	106,536	108,536	43,700	3,905	47,605
Other objects	-	-	-	-	-	-
Total health services	77,781	3,238,279	3,316,060	537,780	39,405	577,185
Other support services - students - related services:						
Salaries of other professional staff	2,985,000	6,011,060	8,996,060	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-	-
Purchased professional educational services	36,617	23,858	60,475	1,027,452	-	1,027,452
Travel	-	-	-	-	-	-
Supplies and materials	-	175,522	175,522	-	-	-
Other objects	-	-	-	-	-	-
Other support services - students - related services	3,021,617	6,210,440	9,232,057	1,027,452	-	1,027,452
Other support services - Regular						
Salaries of other professional staff	6,567,990	-	6,567,990	-	-	-
Purchased professional technical services	200,450	-	200,450	1,596,263	-	1,596,263
Other purchased services	-	-	-	-	-	-
Supplies and materials	19,000	-	19,000	-	-	-
Total other support services - Regular	6,787,440	-	6,787,440	1,596,263	-	1,596,263
Other support services - students - regular:						
Salaries of other professional staff	401,235	680	401,915	2,439	(680)	1,759
Salaries of secretarial and clerical assistants	-	-	-	-	-	-
Purchased professional educational services	11,000	16,368	27,368	231,511	(16,368)	215,143
Other purchased services	2,500	-	2,500	-	-	-
Supplies and materials	573,103	8,104	581,207	(234,265)	(8,104)	(242,369)
Other objects	-	-	-	315	-	315
Total Other support services students - regular	987,838	25,152	1,012,990	-	(25,152)	(25,152)
Other support services - students - special services:						
Salaries of other professional staff	6,752,122	-	6,752,122	(462,000)	-	(462,000)
Purchased professional educational services	147,600	-	147,600	(19,480)	-	(19,480)
Supplies and materials	6,900	-	6,900	68,400	-	68,400
Total other support services - students - special services	6,906,622	-	6,906,622	(413,080)	-	(413,080)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 61,957	$ 3,167,243	$ 3,229,200	$ 33,425	$ 3,128,781	$ 3,162,206
507,904	-	507,904	481,423	-	481,423
-	-	-	-	-	-
45,700	110,441	156,141	44,522	92,859	137,381
-	-	-	-	-	-
615,561	3,277,684	3,893,245	559,370	3,221,640	3,781,010
2,985,000	6,011,060	8,996,060	2,924,397	5,945,591	8,869,988
-	-	-	-	-	-
1,064,069	23,858	1,087,927	1,061,495	10,685	1,072,180
-	-	-	-	-	-
-	175,522	175,522	-	161,807	161,807
-	-	-	-	-	-
4,049,069	6,210,440	10,259,509	3,985,892	6,118,083	10,103,975
6,567,990	-	6,567,990	6,542,223	-	6,542,223
1,796,713	-	1,796,713	1,790,525	-	1,790,525
-	-	-	-	-	-
19,000	-	19,000	17,908	-	17,908
8,383,703	-	8,383,703	8,350,656	-	8,350,656
403,674	-	403,674	360,302	-	360,302
-	-	-	-	-	-
242,511	-	242,511	234,908	-	234,908
2,500	-	2,500	414	-	414
338,838	-	338,838	323,204	-	323,204
315	-	315	315	-	315
987,838	-	987,838	919,143	-	919,143
6,290,122	-	6,290,122	6,289,806	-	6,289,806
128,120	-	128,120	105,164	-	105,164
75,300	-	75,300	75,295	-	75,295
6,493,542	-	6,493,542	6,470,265	-	6,470,265

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Improvement of instruction services:						
Salaries of supervisors of instruction	$ 4,716,939	$ -	$ 4,716,939	$ -	$ -	$ -
Salaries of other professional staff	249,901	-	249,901	-	-	-
Salaries of secretarial and clerical assistants	1,352,184	71,820	1,424,004	-	(7,000)	(7,000)
Other purchased services	440,059	2,000	442,059	390,793	(2,000)	388,793
Travel	-	-	-	-	-	-
Supplies and materials	239,577	-	239,577	(109,063)	-	(109,063)
Other objects	435,050	-	435,050	21,964	-	21,964
Total improvement of instruction services	7,433,710	73,820	7,507,530	303,694	(9,000)	294,694
Educational media services/ school library:						
Salaries	-	2,170,212	2,170,212	-	-	-
Other salaries	-	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-	-
Other purchased services	8,500	-	8,500	-	-	-
Travel	-	-	-	-	-	-
Supplies and materials	-	262,234	262,234	-	(23,166)	(23,166)
Other objects	-	-	-	-	-	-
Total educational media services/school library	8,500	2,432,446	2,440,946	-	(23,166)	(23,166)
Instructional staff training services:						
Salaries	-	-	-	-	-	-
Purchased professional and technical services	-	83,973	83,973	-	(22,368)	(22,368)
Other Purchase Services	-	-	-	-	-	-
Travel	-	20,670	20,670	-	675	675
Supplies and materials	-	-	-	-	-	-
Other objects	-	12,625	12,625	-	1,500	1,500
Total instructional staff training services	-	117,268	117,268	-	(20,193)	(20,193)
Support services general administration:						
Salaries	2,424,278	-	2,424,278	(7,070)	-	(7,070)
Legal services	374,378	-	374,378	1,500,000	-	1,500,000
Other purchased professional services	517,233	-	517,233	3,550	-	3,550
Communications/telephone	1,407,677	-	1,407,677	-	-	-
Other purchased services	123,405	-	123,405	(123,405)	-	(123,405)
Supplies and materials	60,400	-	60,400	66,600	-	66,600
Judgments	-	-	-	-	-	-
Miscellaneous expenditures	154,540	-	154,540	5,370	-	5,370
Total support services general administration	5,061,911	-	5,061,911	1,445,045	-	1,445,045

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 4,716,939	$ -	$ 4,716,939	$ 4,647,058	$ -	$ 4,647,058
249,901	-	249,901	249,901	-	249,901
1,352,184	64,820	1,417,004	1,308,174	19,829	1,328,003
830,852	-	830,852	640,180	-	640,180
-	-	-	-	-	-
130,514	-	130,514	102,357	-	102,357
457,014	-	457,014	442,493	-	442,493
7,737,404	64,820	7,802,224	7,390,163	19,829	7,409,992
-	2,170,212	2,170,212	-	2,124,111	2,124,111
-	-	-	-	-	-
-	-	-	-	-	-
8,500	-	8,500	4,545	-	4,545
-	-	-	-	-	-
-	239,068	239,068	-	235,615	235,615
-	-	-	-	-	-
8,500	2,409,280	2,417,780	4,545	2,359,726	2,364,271
-	-	-	-	-	-
-	61,605	61,605	-	40,271	40,271
-	-	-	-	-	-
-	21,345	21,345	-	13,502	13,502
-	-	-	-	-	-
-	14,125	14,125	-	5,310	5,310
-	97,075	97,075	-	59,083	59,083
2,417,208	-	2,417,208	2,374,503	-	2,374,503
1,874,378	-	1,874,378	1,695,325	-	1,695,325
520,783	-	520,783	517,176	-	517,176
1,407,677	-	1,407,677	1,396,950	-	1,396,950
-	-	-	-	-	-
127,000	-	127,000	97,771	-	97,771
-	-	-	-	-	-
159,910	-	159,910	107,216	-	107,216
6,506,956	-	6,506,956	6,188,941	-	6,188,941

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Support services school administration:						
Salaries of principals/ asst. principals	$ 675,992	$ 7,366,689	$ 8,042,681	$ (42,000)	$ (13,300)	$ (55,300)
Salaries of secretarial and clerical assistants	333,888	4,347,471	4,681,359	57,608	8,600	66,208
Purchased professional and technical services	-	58,346	58,346	-	(34,079)	(34,079)
Travel	-	1,237	1,237	-	-	-
Supplies and materials	-	288,280	288,280	-	9,033	9,033
Other objects	-	92,849	92,849	-	69,776	69,776
Total support services school administration	1,009,880	12,154,872	13,164,752	15,608	40,030	55,638
Operation and maintenance of plant services:						
Salaries	17,932,105	5,658,523	23,590,628	(135,939)	98,100	(37,839)
Purchased professional and technical services	-	130,903	130,903	691,850	16,000	707,850
Cleaning, repair and maintenance services	4,737,915	-	4,737,915	5,680,285	-	5,680,285
Rental of land and buildings	3,054,619	-	3,054,619	1,362,800	-	1,362,800
Other purchased property services	512,061	-	512,061	125,200	-	125,200
Insurance	1,711,111	-	1,711,111	(320,000)	-	(320,000)
Travel	12,000	-	12,000	-	-	-
General supplies	1,465,282	113,392	1,578,674	51,938	(7,302)	44,636
Energy (heat and electricity)	7,727,162	-	7,727,162	(267,856)	-	(267,856)
Other objects	120,850	-	120,850	(4,250)	-	(4,250)
Total operation and maintenance of plant services	37,273,105	5,902,818	43,175,923	7,184,028	106,798	7,290,826
Required maintenance for school facilities:						
Salaries	3,174,865	-	3,174,865	(512,261)	-	(512,261)
Cleaning, repair and	-	-	-	-	-	-
maintenance services	11,040,687	-	11,040,687	(6,806,157)	-	(6,806,157)
Supplies and materials	438,223	-	438,223	(17,062)	-	(17,062)
Other Objects	-	-	-	-	-	-
Total required maintenance for school facilities:	14,653,775	-	14,653,775	(7,335,480)	-	(7,335,480)
Care and upkeep of grounds						
Salaries	188,726	-	188,726	-	-	-
Miscellaneous Purchased Services	321,000	-	321,000	-	-	-
Supplies and materials	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-
Total care and upkeep of grounds	509,726	-	509,726	-	-	-
Security						
Salaries	778,588	-	778,588	695,000	-	695,000
Miscellaneous Purchased Services	170,263	-	170,263	(95,600)	-	(95,600)
Supplies and materials	20,000	-	20,000	1,600	-	1,600
Other Objects	-	-	-	-	-	-
Total security	968,851	-	968,851	601,000	-	601,000
Administration						
Salaries	4,369,233	-	4,369,233	(41,007)	-	(41,007)
Miscellaneous Purchased Services	621,148	-	621,148	(65,914)	-	(65,914)
Supplies and materials	80,000	-	80,000	118,175	-	118,175
Other Objects	75,500	-	75,500	(2,550)	-	(2,550)
Total administration	5,145,881	-	5,145,881	8,704	-	8,704

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 633,992	$ 7,353,389	$ 7,987,381	$ 629,425	$ 7,222,824	$ 7,852,249
391,496	4,356,071	4,747,567	365,939	4,234,333	4,600,272
-	24,267	24,267	-	11,632	11,632
-	1,237	1,237	-	600	600
-	297,313	297,313	-	279,057	279,057
-	162,625	162,625	-	145,803	145,803
1,025,488	12,194,902	13,220,390	995,364	11,894,249	12,889,613
17,796,166	5,756,623	23,552,789	17,756,130	5,615,490	23,371,620
691,850	146,903	838,753	691,314	143,246	834,560
10,418,200	-	10,418,200	10,207,819	-	10,207,819
4,417,419	-	4,417,419	4,416,874	-	4,416,874
637,261	-	637,261	634,829	-	634,829
1,391,111	-	1,391,111	1,390,815	-	1,390,815
12,000	-	12,000	10,318	-	10,318
1,517,220	106,090	1,623,310	1,499,271	49,693	1,548,964
7,459,306	-	7,459,306	7,404,151	-	7,404,151
116,600	-	116,600	113,880	-	113,880
44,457,133	6,009,616	50,466,749	44,125,401	5,808,429	49,933,830
2,662,604	-	2,662,604	2,656,140	-	2,656,140
-	-	-	-	-	-
4,234,530	-	4,234,530	3,915,729	-	3,915,729
421,161	-	421,161	396,816	-	396,816
-	-	-	-	-	-
7,318,295	-	7,318,295	6,968,685	-	6,968,685
188,726	-	188,726	185,975	-	185,975
321,000	-	321,000	143,800	-	143,800
-	-	-	-	-	-
-	-	-	-	-	-
509,726	-	509,726	329,775	-	329,775
1,473,588	-	1,473,588	1,469,012	-	1,469,012
74,663	-	74,663	70,653	-	70,653
21,600	-	21,600	21,061	-	21,061
-	-	-	-	-	-
1,569,851	-	1,569,851	1,560,726	-	1,560,726
4,328,226	-	4,328,226	4,238,247	-	4,238,247
555,234	-	555,234	490,716	-	490,716
198,175	-	198,175	192,273	-	192,273
72,950	-	72,950	40,232	-	40,232
5,154,585	-	5,154,585	4,961,468	-	4,961,468

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Technology						
Salaries	$ 2,108,425	$ -	$ 2,108,425	$ 26,007	$ -	$ 26,007
Purchased professional and technical services	2,484,035	-	2,484,035	(996,738)	-	(996,738)
Supplies and materials	425,219	-	425,219	690,982	-	690,982
Other Objects	104,275	-	104,275	(85,249)	-	(85,249)
Total technology	5,121,954	-	5,121,954	(364,998)	-	(364,998)
Student transportation services:						
Salaries for pupil transportation (between home and school) - regular	1,018,012	-	1,018,012	(416,500)	-	(416,500)
Salaries for pupil transportation (between home and school) - special	1,917,440	-	1,917,440	468,730	-	468,730
Salaries for pupil transportation (other than between home and school)	1,392,265	-	1,392,265	404,648	-	404,648
Purchased professional and technical services	320,000	-	320,000	(49,500)	-	(49,500)
Cleaning, repair and maintenance services	198,744	-	198,744	(12,000)	-	(12,000)
Contracted services (between home and school) - vendors	2,263,217	-	2,263,217	(99,050)	-	(99,050)
Contracted services (other than between home and school) - vendors	735,308	121,499	856,807	144,340	37,435	181,775
Contracted services (special education)-vendors	995,948	-	995,948	-	-	-
Contracted services Regular	444,340	-	444,340	-	-	-
Contracted services (special education) - ESCs & CTSA	4,359,052	-	4,359,052	1,539,760	-	1,539,760
Contracted services (aid in lieu)	175,950	-	175,950	-	-	-
Other purchased services	-	-	-	-	-	-
Supplies and materials	340,000	-	340,000	(21,644)	-	(21,644)
Other transportation costs	25,939	-	25,939	-	-	-
Miscellaneous expenditures	153,180	-	153,180	(129,148)	-	(129,148)
Total student transportation services	14,339,395	121,499	14,460,894	1,829,636	37,435	1,867,071
Business and other support services:						
Salaries	-	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	-	-
Total business and other support services	-	-	-	-	-	-
Employee Benefits:						
Social security	5,401,965	-	5,401,965	1,105,649	-	1,105,649
Other retirement contributions	7,216,481	-	7,216,481	10,000	-	10,000
Unemployment compensation	1,294,578	-	1,294,578	(1,000,000)	-	(1,000,000)
Workers Compensation	3,085,363	-	3,085,363	(653,000)	-	(653,000)
Health Benefits	7,243,442	-	7,243,442	(1,377,680)	-	(1,377,680)
Tuition Reimbursement	278,369	-	278,369	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-
Other employee benefits	209,553	45,599,747	45,809,300	36,518	-	36,518
Total employee benefits	24,729,751	45,599,747	70,329,498	(1,878,513)	-	(1,878,513)
Total undistributed expenditures	160,410,324	79,294,010	239,704,334	1,681,764	152,137	1,833,901
Total expenditures - current expense	185,980,897	232,441,241	418,422,138	661,767	(46,655)	615,112

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 2,134,432	$ -	$ 2,134,432	$ 2,017,634	$ -	$ 2,017,634
1,487,297	-	1,487,297	1,394,841	-	1,394,841
1,116,201	-	1,116,201	937,165	-	937,165
19,026	-	19,026	19,026	-	19,026
4,756,956	-	4,756,956	4,368,666	-	4,368,666
601,512	-	601,512	593,127	-	593,127
2,386,170	-	2,386,170	2,379,416	-	2,379,416
1,796,913	-	1,796,913	1,794,503	-	1,794,503
270,500	-	270,500	257,080	-	257,080
186,744	-	186,744	155,233	-	155,233
2,164,167	-	2,164,167	2,122,595	-	2,122,595
879,648	158,934	1,038,582	875,592	136,278	1,011,870
995,948	-	995,948	993,090	-	993,090
444,340	-	444,340	440,769	-	440,769
5,898,812	-	5,898,812	5,884,744	-	5,884,744
175,950	-	175,950	174,590	-	174,590
-	-	-	-	-	-
318,356	-	318,356	301,738	-	301,738
25,939	-	25,939	25,311	-	25,311
24,032	-	24,032	11,814	-	11,814
16,169,031	158,934	16,327,965	16,009,602	136,278	16,145,880
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,507,614	-	6,507,614	6,503,634	-	6,503,634
7,226,481	-	7,226,481	7,224,905	-	7,224,905
294,578	-	294,578	288,165	-	288,165
2,432,363	-	2,432,363	2,357,692	-	2,357,692
5,865,762	-	5,865,762	5,789,475	-	5,789,475
278,369	-	278,369	278,358	-	278,358
-	-	-	23,746,333	-	23,746,333
-	-	-	14,447,717	-	14,447,717
246,071	45,599,747	45,845,818	245,460	45,572,571	45,818,031
22,851,238	45,599,747	68,450,985	60,881,739	45,572,571	106,454,310
162,092,088	79,446,147	241,538,235	197,373,890	78,548,095	275,921,985
186,642,664	232,394,586	419,037,250	221,327,109	229,382,164	450,709,273

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Capital Outlay:						
Equipment:						
Regular programs - instruction:						
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -	$ -
Grades 1-5	31,000	57,431	88,431	-	13,191	13,191
Grades 6-8	-	-	-	-	-	-
Grades 9-12	-	47,673	47,673	-	28,969	28,969
Special education - instruction:	-	-	-	-	-	-
Undistributed expenditures:						
Vocational instruction	-	-	-	-	-	-
Support services - students regular	-	-	-		-	-
Support services - instructional staff	-	10,000	10,000	-	4,495	4,495
Support services - general administration	-	5,513	5,513	-	-	-
Support services - school administration	-	-	-	-	-	-
Equipment	2,249,695	-	2,249,695	(87,501)	-	(87,501)
Operation and maintenance of plant services	-	-	-	-	-	-
Non Instructional equipment	383,017	-	383,017	23,983	-	23,983
Student transportation services	-	-	-	-	-	-
Student transportation services school buses	-	-	-	-	-	-
Business and other support services	-	-	-	-	-	-
Total equipment	2,663,712	120,617	2,784,329	(63,518)	46,655	(16,863)
Facilities acquisition and construction services:						
Purchased professional and technical services	1,059,075	-	1,059,075	-	-	-
Construction services	5,768,300	-	5,768,300	-	-	-
Athletic Equipment	-	-	-	-	-	-
Land and improvements	-	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-	-
Total facilities acquisition and construction services	6,827,375	-	6,827,375	-	-	-
Total capital outlay	9,491,087	120,617	9,611,704	(63,518)	46,655	(16,863)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ -	$ -	$ -	$ -	$ -	$ -
31,000	70,622	101,622	29,496	41,704	71,200
-	-	-	-	-	-
-	76,642	76,642	-	30,260	30,260
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,495	14,495	-	14,481	14,481
-	5,513	5,513	-	5,513	5,513
-	-	-	-	-	-
2,162,194	-	2,162,194	1,546,545	-	1,546,545
-	-	-	-	-	-
407,000	-	407,000	5,748	-	5,748
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,600,194	167,272	2,767,466	1,581,789	91,958	1,673,747
1,059,075	-	1,059,075	26,300	-	26,300
5,768,300	-	5,768,300	1,712,319	-	1,712,319
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	47,576,623	-	47,576,623
6,827,375	-	6,827,375	49,315,242	-	49,315,242
9,427,569	167,272	9,594,841	50,897,031	91,958	50,988,989

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

	Original Budget			Budget Transfers		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Special Schools:						
Adult education - local:						
Salaries of teachers	$ 32,150	$ -	$ 32,150	$ -	$ -	$ -
Other salaries	-	-	-	-	-	-
Supplies	1,000	-	1,000	-	-	-
Total adult education - local	33,150	-	33,150	-	-	-
Adult education - Supp Servc:						
Salaries of teachers	-	-	-	-	-	-
Total adult education - Sup Serv	-	-	-	-	-	-
Evening school for the foreign born:						
Salaries of teachers	5,800	-	5,800	-	-	-
Total evening school for the foreign born	5,800	-	5,800	-	-	-
Total special schools	38,950	-	38,950	-	-	-
Transfer of Funds to Charter Schools	695,222	-	695,222	(598,249)	-	(598,249)
Total expenditures	196,206,156	232,561,858	428,768,014	-	-	-
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	211,550,960	(232,561,858)	(21,010,898)	-	-	-
Other Financing Sources:						
Operating Transfer In:						
Contr. To Whole School Reform	-	232,561,858	232,561,858	-	-	-
Operating Transfer Out:						
Trans. to Whole School Reform	(226,742,836)	-	(226,742,836)	-	-	-
Transfer to debt service fund	-	-	-	-	-	-
Trans. to special revenue fund	(2,332,632)	-	(2,332,632)	-	-	-
Trans. to food service fund	-	-	-	-	-	-
Total Other Financing Sources	(229,075,468)	232,561,858	3,486,390	-	-	-
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources(Uses)	(17,524,508)	-	(17,524,508)	-	-	-
Fund balance, July 1	26,574,303	-	26,574,303	-	-	-
Fund balance, June 30	$ 9,049,795	$ -	$ 9,049,795	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
General Fund
Combining Budgetary Comparison Schedule
for the Fiscal Year Ended June 30, 2013

Final Budget			Actual		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
$ 32,150	$ -	$ 32,150	$ 20,468	$ -	$ 20,468
-	-	-	-	-	-
1,000	-	1,000	-	-	-
33,150	-	33,150	20,468	-	20,468
-	-	-	-	-	-
-	-	-	-	-	-
5,800	-	5,800	-	-	-
5,800	-	5,800	-	-	-
38,950	-	38,950	20,468	-	20,468
96,973	-	96,973	96,973	-	96,973
196,206,156	232,561,858	428,768,014	272,341,581	229,474,122	501,815,703
211,550,960	(232,561,858)	(21,010,898)	223,412,597	(229,474,122)	(6,061,525)
-	232,561,858	232,561,858	-	229,474,122	229,474,122
(226,742,836)	-	(226,742,836)	(223,727,457)	-	(223,727,457)
-	-	-	-	-	-
(2,332,632)	-	(2,332,632)	(2,332,632)	-	(2,332,632)
-	-	-	-	-	-
(229,075,468)	232,561,858	3,486,390	(226,060,089)	229,474,122	3,414,033
(17,524,508)	-	(17,524,508)	(2,647,492)	-	(2,647,492)
26,574,303	-	26,574,303	26,574,303	-	26,574,303
$ 9,049,795	$ -	$ 9,049,795	$ 23,926,811	$ -	$ 23,926,811

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	$ -	$ -	$ -	$ -	$ -
Tuition	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total - local sources	-	-	-	-	-
State sources:					
Education adequacy aid	-	-	-	-	-
Equalization aid	-	-	-	-	-
Education opportunity aid	-	-	-	-	-
Discretionary opportunity aid	-	-	-	-	-
Transportation aid	-	-	-	-	-
Special education aid	-	-	-	-	-
Bilingual education aid	-	-	-	-	-
Consolidated aid	-	-	-	-	-
Extraordinary aid	-	-	-	-	-
Pre-School Expansion aid	-	-	-	-	-
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-
Total - state sources	-	-	-	-	-
Federal sources:					
ARRA - SFSF-ESF Education State Grant	-	-	-	-	-
ARRA - SFSF-GSF Government Services	-	-	-	-	-
Education Jobs	24,563	-	24,563	24,563	-
Medicaid	-	-	-	-	-
Total - federal sources	24,563	-	24,563	24,563	-
Total revenue	24,563	-	24,563	24,563	-
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	-	-	-	-	-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Home instruction:					
Salaries of teachers	-	-	-	-	-
Purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Travel	-	-	-	-	-
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	-	-	-	-	-
Special education:	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction		-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Resource room:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	-	-	-	-	-
Total special education	-	-	-	-	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of other professional staff	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	-	-	-	-	-
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total educational media services/school library	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total support services	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Education Jobs Fund
Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Operation and maintenance of plant services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Cleaning, repair and maintenance services	-	-	-	-	-
Rental of land and buildings	-	-	-	-	-
Other purchased property services	-	-	-	-	-
Insurance	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Energy (heat and electricity)	-	-	-	-	-
Other objects	-	-	-	-	-
Total operation and maintenance of plant services	-	-	-	-	-
Technology					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Supplies and materials					
Other objects	-	-	-	-	-
Total technology	-	-	-	-	-
Employee benefits:					
Social security	-	-	-	-	-
Other retirement contributions	-	-	-	-	-
Unemployment compensation	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Health Benefits	24,563	-	24,563	24,563	-
Tuition Reimbursement	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-
Other employee benefits	-	-	-	-	-
Total employee benefits	24,563	-	24,563	24,563	-
Total undistributed expenditures	24,563	-	24,563	24,563	-
Total expenditures - current expense	$ 24,563	$ -	$ 24,563	$ 24,563	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
For the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Other sources	$ 2,947,848	$ -	$ 2,947,848	$ 2,879,050	$ (68,798)
State sources	51,495,864	-	51,495,864	48,955,383	(2,540,481)
Federal sources	20,966,816	-	20,966,816	17,731,216	(3,235,600)
Total Revenues	$ 75,410,528	$ -	$ 75,410,528	$ 69,565,649	$ (5,844,879)
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 17,940,968	$ -	$ 17,940,968	$ 16,414,921	$ 1,526,047
Other salaries for instruction	7,181,767	-	7,181,767	7,008,210	173,557
Other salaries	-	-	-	-	-
Employee benefits	-	-	-	-	-
Purchased professional services	415,065	-	415,065	370,119	44,946
Instructional maintenance	-	-	-	-	-
Transportation	-	-	-	-	-
Tuition	-	-	-	-	-
Miscellaneous purchased services	5,169,500	-	5,169,500	4,989,671	179,829
General supplies	1,242,627	-	1,242,627	959,261	283,366
Textbooks	13,050	-	13,050	12,987	63
Other objects	21,209	-	21,209	16,584	4,625
Total instruction	31,984,186	-	31,984,186	29,771,753	2,212,433
Support services:					
Salaries of supervisors of instr.	426,700	-	426,700	304,546	122,154
Salaries - other prof. staff	9,483,130	-	9,483,130	8,690,571	792,559
Other salaries	333,546	-	333,546	251,296	82,250
Employee benefits	9,516,983	-	9,516,983	9,251,830	265,153
Purchased professional services	14,276,608	-	14,276,608	12,714,049	1,562,559
Contracted services-transportation	2,163,763	-	2,163,763	2,145,688	18,075
Rentals	11,583	-	11,583	10,003	1,580
Travel	28,203	-	28,203	20,075	8,128
Miscellaneous purchased services	362,420	-	362,420	245,026	117,394
Supplies and materials	339,751	-	339,751	254,592	85,159
Miscellaneous expenditures	29,323	-	29,323	5,228	24,095
Total support services	36,972,010	-	36,972,010	33,892,904	3,079,106
Facilities acquisition and construction services:					
Instructional equipment	276,138	-	276,138	154,327	121,811
Non Instructional equipment	-	-	-	-	-
Total facilities acquisition and construction services	276,138	-	276,138	154,327	121,811
Contribution to Whole School reform	6,178,194	-	6,178,194	5,746,665	431,529
Total expenditures	$ 75,410,528	$ -	$ 75,410,528	$ 69,565,649	$ 5,844,879

See independent auditors' report.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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ELIZABETH SCHOOL DISTRICT
Required Supplementary Information
Budgetary Comparison Schedule
Note to Required Supplementary Information
For the Year Ended June 30, 2013

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

		General Fund	Special Revenue Fund
Sources/inflows of resources			
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule:			
	[C-1]	$ 495,754,178	
	[C-2]		$ 69,565,649
Difference - budget to GAAP:			
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.			199,454
Last State aid payment recognized for budgetary purposes only		(92,473)	-
General Fund contribution to Early Childhood Program Aid			(2,332,632)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	**[B-2]**	$ 495,661,705	$ 67,432,471
Uses/outflows of resources		Note 1	
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	**[C-2]**		$ 69,565,649
Differences - budget to GAAP			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for *budgetary* purposes, but in the year the supplies are received for *financial reporting* purposes.			199,454
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes. Net transfers (outflows) to general fund			(5,746,665)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	**[B-2]**		$ 64,018,438

Note 1) The general fund budget basis of the use/outflow of resources is GAAP, therefore no reconciliation is required

OTHER SUPPLEMENTARY INFORMATION

SCHOOL LEVEL SCHEDULES

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ELIZABETH SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2013

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and cash equivalents	$ 27,004,847	$ -	$ 27,004,847
Accounts receivable:			
State	39,527,867	-	39,527,867
Interfund	2,719,985	1,087,062	3,807,047
Other Current Assets	1,727,441	-	1,727,441
Total assets	$ 70,980,140	$ 1,087,062	$ 72,067,202
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	$ 17,177,521	$ 1,087,062	$ 18,264,583
Interfund payable	3,495,802	-	3,495,802
Notes Payable	23,137,631	-	23,137,631
Accrued liabilities for workers compensation claims	3,242,375	-	3,242,375
Total current liabilities	47,053,329	1,087,062	48,140,391
Fund equity:			
Reserved for encumbrances	1,527,711	-	1,527,711
Reserved for legally restricted appropriations	-	-	-
Reserved for excess surplus	-	-	-
Designated for subsequent year's expenditures	15,668,723	-	15,668,723
Unreserved	6,730,377	-	6,730,377
Total fund equity	23,926,811	-	23,926,811
Total liabilities and fund equity	$ 70,980,140	$ 1,087,062	$ 72,067,202

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

District-wide

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 226,742,836		$ 223,727,457	$ 3,015,379
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	226,742,836	97.50%	223,727,457	3,015,379
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	4,733,090		4,670,224	62,866
Title I, Part A - June 30, 2013 Deferred Revenue	322,194		322,194	-
	5,055,284	2.17%	4,992,418	62,866
Title II, Part A: *Teacher and Principal Training and Recruiting*	199,056		196,593	2,463
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	199,056	0.09%	196,593	2,463
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	533,662		526,634	7,028
Title III, Part A - June 30, 2013 Deferred Revenue	31,020		31,020	-
	564,682	0.24%	557,654	7,028
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	5,819,022	2.50%	5,746,665	72,357
Totals	$ 232,561,858	100.00%	$ 229,474,122	$ 3,087,736

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 9,781,650		$ 9,724,607	$ 57,043
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,781,650	96.42%	9,724,607	57,043
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	301,101		299,262	1,839
Title I, Part A - June 30, 2013 Deferred Revenue	14,222		14,222	-
	315,323	3.11%	313,484	1,839
Title II, Part A: *Teacher and Principal Training and Recruiting*	12,663		12,589	74
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	12,663	0.12%	12,589	74
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	33,949		33,744	205
Title III, Part A - June 30, 2013 Deferred Revenue	1,257		1,257	-
	35,206	0.35%	35,001	205
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	363,192	3.58%	361,074	2,118
Totals	$ 10,144,842	100.00%	$ 10,085,681	$ 59,161

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,759,391		$ 5,655,083	$ 104,308
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,759,391	97.36%	5,655,083	104,308
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	133,207		130,759	2,448
Title I, Part A - June 30, 2013 Deferred Revenue	1,970		1,970	-
	135,177	2.29%	132,729	2,448
Title II, Part A: *Teacher and Principal Training and Recruiting*	5,602		5,501	101
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,602	0.09%	5,501	101
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	15,019		14,744	275
Title III, Part A - June 30, 2013 Deferred Revenue	175		175	-
	15,194	0.26%	14,919	275
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	155,973	2.64%	153,149	2,824
Totals	$ 5,915,364	100.00%	$ 5,808,232	$ 107,132

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,828,677		$ 6,777,400	$ 51,277
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,828,677	96.99%	6,777,400	51,277
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	174,598		173,215	1,383
Title I, Part A - June 30, 2013 Deferred Revenue	9,546		9,546	-
	184,144	2.62%	182,761	1,383
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,343		7,288	55
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,343	0.10%	7,288	55
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	19,686		19,532	154
Title III, Part A - June 30, 2013 Deferred Revenue	849		849	-
	20,535	0.29%	20,381	154
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	212,022	3.01%	210,430	1,592
Totals	$ 7,040,699	100.00%	$ 6,987,830	$ 52,869

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 7,730,866		$ 7,667,677	$ 63,189
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,730,866	96.93%	7,667,677	63,189
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	197,042		195,299	1,743
Title I, Part A - June 30, 2013 Deferred Revenue	16,160		16,160	-
	213,202	2.67%	211,459	1,743
Title II, Part A: *Teacher and Principal Training and Recruiting*	8,287		8,219	68
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	8,287	0.10%	8,219	68
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	22,217		22,024	193
Title III, Part A - June 30, 2013 Deferred Revenue	1,434		1,434	-
	23,651	0.30%	23,458	193
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	245,140	3.07%	243,136	2,004
Totals	$ 7,976,006	100.00%	$ 7,910,813	$ 65,193

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes Middle School

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 7,756,280		$ 7,639,401	$ 116,879
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,756,280	97.17%	7,639,401	116,879
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	174,598		171,632	2,966
Title I, Part A - June 30, 2013 Deferred Revenue	22,213		22,213	-
	196,811	2.47%	193,845	2,966
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,343		7,232	111
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,343	0.09%	7,232	111
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	19,686		19,360	326
Title III, Part A - June 30, 2013 Deferred Revenue	1,968		1,968	-
	21,654	0.27%	21,328	326
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	225,808	2.83%	222,405	3,403
Totals	$ 7,982,088	100.00%	$ 7,861,806	$ 120,282

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 8,332,614		$ 8,282,844	$ 49,770
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,332,614	97.02%	8,282,844	49,770
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	197,625		196,291	1,334
Title I, Part A - June 30, 2013 Deferred Revenue	25,689		25,689	-
	223,314	2.60%	221,980	1,334
Title II, Part A: *Teacher and Principal Training and Recruiting*	8,311		8,261	50
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	8,311	0.10%	8,261	50
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	22,283		22,136	147
Title III, Part A - June 30, 2013 Deferred Revenue	2,277		2,277	-
	24,560	0.29%	24,413	147
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	256,185	2.98%	254,654	1,531
Totals	$ 8,588,799	100.00%	$ 8,537,498	$ 51,301

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 7,857,452		$ 7,784,186	$ 73,266
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,857,452	96.89%	7,784,186	73,266
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	210,742		208,708	2,034
Title I, Part A - June 30, 2013 Deferred Revenue	7,424		7,424	-
	218,166	2.69%	216,132	2,034
Title II, Part A: *Teacher and Principal Training and Recruiting*	8,863		8,780	83
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	8,863	0.11%	8,780	83
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	23,762		23,531	231
Title III, Part A - June 30, 2013 Deferred Revenue	1,013		1,013	-
	24,775	0.31%	24,544	231
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	251,804	3.11%	249,456	2,348
Totals	$ 8,109,256	100.00%	$ 8,033,642	$ 75,614

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 7,551,460		$ 7,439,384	$ 112,076
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,551,460	97.45%	7,439,384	112,076
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	170,809		168,274	2,535
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	170,809	2.20%	168,274	2,535
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,184		7,077	107
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,184	0.09%	7,077	107
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	19,259		18,973	286
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	19,259	0.25%	18,973	286
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	197,252	2.55%	194,324	2,928
Totals	$ 7,748,712	100.00%	$ 7,633,708	$ 115,004

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,292,375		$ 5,221,023	$ 71,352
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,292,375	97.32%	5,221,023	71,352
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	118,342		116,631	1,711
Title I, Part A - June 30, 2013 Deferred Revenue	8,591		8,591	-
	126,933	2.33%	125,222	1,711
Title II, Part A: *Teacher and Principal Training and Recruiting*	4,977		4,910	67
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	4,977	0.09%	4,910	67
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	13,343		13,153	190
Title III, Part A - June 30, 2013 Deferred Revenue	757		757	-
	14,100	0.26%	13,910	190
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	146,010	2.68%	144,042	1,968
Totals	$ 5,438,385	100.00%	$ 5,365,065	$ 73,320

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 8,607,579		$ 8,538,084	$ 69,495
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,607,579	97.36%	8,538,084	69,495
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	198,499		196,871	1,628
Title I, Part A - June 30, 2013 Deferred Revenue	3,290		3,290	-
	201,789	2.28%	200,161	1,628
Title II, Part A: *Teacher and Principal Training and Recruiting*	8,348		8,281	67
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	8,348	0.09%	8,281	67
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	22,381		22,197	184
Title III, Part A - June 30, 2013 Deferred Revenue	462		462	-
	22,843	0.26%	22,659	184
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	232,980	2.64%	231,101	1,879
Totals	$ 8,840,559	100.00%	$ 8,769,185	$ 71,374

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,820,874		$ 6,775,915	$ 44,959
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,820,874	97.07%	6,775,915	44,959
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	174,889		173,713	1,176
Title I, Part A - June 30, 2013 Deferred Revenue	3,460		3,460	-
	178,349	2.54%	177,173	1,176
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,355		7,307	48
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,355	0.10%	7,307	48
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	19,719		19,586	133
Title III, Part A - June 30, 2013 Deferred Revenue	466		466	-
	20,185	0.29%	20,052	133
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	205,889	2.93%	204,532	1,357
Totals	$ 7,026,763	100.00%	$ 6,980,447	$ 46,316

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,346,597		$ 6,270,573	$ 76,024
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,346,597	97.04%	6,270,573	76,024
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	155,360		153,341	2,019
Title I, Part A - June 30, 2013 Deferred Revenue	13,176		13,176	-
	168,536	2.58%	166,517	2,019
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,534		6,456	78
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,534	0.10%	6,456	78
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	17,518		17,294	224
Title III, Part A - June 30, 2013 Deferred Revenue	1,169		1,169	-
	18,687	0.29%	18,463	224
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	193,757	2.96%	191,436	2,321
Totals	$ 6,540,354	100.00%	$ 6,462,009	$ 78,345

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,689,217		$ 5,637,755	$ 51,462
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,689,217	97.02%	5,637,755	51,462
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	146,033		144,663	1,370
Title I, Part A - June 30, 2013 Deferred Revenue	5,401		5,401	-
	151,434	2.58%	150,064	1,370
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,142		6,086	56
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,142	0.10%	6,086	56
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	16,466		16,311	155
Title III, Part A - June 30, 2013 Deferred Revenue	627		627	-
	17,093	0.29%	16,938	155
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	174,669	2.98%	173,088	1,581
Totals	$ 5,863,886	100.00%	$ 5,810,843	$ 53,043

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,901,392		$ 6,704,132	$ 197,260
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,901,392	97.16%	6,704,132	197,260
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	167,602		162,612	4,990
Title I, Part A - June 30, 2013 Deferred Revenue	6,961		6,961	-
	174,563	2.46%	169,573	4,990
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,049		6,848	201
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,049	0.10%	6,848	201
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	18,898		18,331	567
Title III, Part A - June 30, 2013 Deferred Revenue	922		922	-
	19,820	0.28%	19,253	567
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	201,432	2.84%	195,674	5,758
Totals	$ 7,102,824	100.00%	$ 6,899,806	$ 203,018

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,054,559		$ 4,958,412	$ 96,147
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,054,559	96.63%	4,958,412	96,147
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	121,840		118,896	2,944
Title I, Part A - June 30, 2013 Deferred Revenue	32,952		32,952	-
	154,792	2.96%	151,848	2,944
Title II, Part A: *Teacher and Principal Training and Recruiting*	5,124		5,027	97
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,124	0.10%	5,027	97
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	13,738		13,421	317
Title III, Part A - June 30, 2013 Deferred Revenue	2,916		2,916	-
	16,654	0.32%	16,337	317
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	176,570	3.38%	173,212	3,358
Totals	$ 5,231,129	100.01%	$ 5,131,624	$ 99,505

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 2,023,203		$ 2,007,109	$ 16,094
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	2,023,203	100.00%	2,007,109	16,094
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	-		-	-
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: *Teacher and Principal Training and Recruiting*	-		-	-
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	-		-	-
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	$ 2,023,203	100.00%	$ 2,007,109	$ 16,094

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,953,442		$ 6,922,962	$ 30,480
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,953,442	100.00%	6,922,962	30,480
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	-		-	-
Title I, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: *Teacher and Principal Training and Recruiting*	-		-	-
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	-		-	-
Title III, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	$ 6,953,442	100.00%	$ 6,922,962	$ 30,480

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 8,087,637		$ 7,994,930	$ 92,707
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,087,637	97.33%	7,994,930	92,707
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	171,683		169,463	2,220
Title I, Part A - June 30, 2013 Deferred Revenue	21,955		21,955	-
	193,638	2.33%	191,418	2,220
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,220		7,137	83
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,220	0.09%	7,137	83
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	19,358		19,121	237
Title III, Part A - June 30, 2013 Deferred Revenue	1,301		1,301	-
	20,659	0.25%	20,422	237
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	221,517	2.67%	218,977	2,540
Totals	$ 8,309,154	100.00%	$ 8,213,907	$ 95,247

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Charles J. Hudson

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,606,796		$ 5,593,551	$ 13,245
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,606,796	96.75%	5,593,551	13,245
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	157,983		157,596	387
Title I, Part A - June 30, 2013 Deferred Revenue	5,627		5,627	-
	163,610	2.82%	163,223	387
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,644		6,628	16
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,644	0.11%	6,628	16
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	17,813		17,770	43
Title III, Part A - June 30, 2013 Deferred Revenue	461		461	-
	18,274	0.32%	18,231	43
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	188,528	3.25%	188,082	446
Totals	$ 5,795,324	100.00%	$ 5,781,633	$ 13,691

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Westminster Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 5,974,388		$ 5,923,662	$ 50,726
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,974,388	97.77%	5,923,662	50,726
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	113,678		112,676	1,002
Title I, Part A - June 30, 2013 Deferred Revenue	4,363		4,363	-
	118,041	1.93%	117,039	1,002
Title II, Part A: *Teacher and Principal Training and Recruiting*	4,781		4,740	41
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	4,781	0.08%	4,740	41
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	12,817		12,704	113
Title III, Part A - June 30, 2013 Deferred Revenue	500		500	-
	13,317	0.22%	13,204	113
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	136,139	2.23%	134,983	1,156
Totals	$ 6,110,527	100.00%	$ 6,058,645	$ 51,882

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 8,444,050		$ 8,400,903	$ 43,147
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,444,050	96.66%	8,400,903	43,147
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	240,181		238,887	1,294
Title I, Part A - June 30, 2013 Deferred Revenue	13,163		13,163	-
	253,344	2.90%	252,050	1,294
Title II, Part A: *Teacher and Principal Training and Recruiting*	10,101		10,049	52
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	10,101	0.12%	10,049	52
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	27,080		26,936	144
Title III, Part A - June 30, 2013 Deferred Revenue	1,170		1,170	-
	28,250	0.32%	28,106	144
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	291,695	3.34%	290,205	1,490
Totals	$ 8,735,745	100.00%	$ 8,691,108	$ 44,637

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duart - Jose Julian Marti

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 8,043,638		$ 7,928,278	$ 115,360
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,043,638	96.83%	7,928,278	115,360
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	215,988		212,710	3,278
Title I, Part A - June 30, 2013 Deferred Revenue	12,585		12,585	-
	228,573	2.75%	225,295	3,278
Title II, Part A: *Teacher and Principal Training and Recruiting*	9,084		8,954	130
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	9,084	0.11%	8,954	130
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	24,353		23,988	365
Title III, Part A - June 30, 2013 Deferred Revenue	1,117		1,117	-
	25,470	0.31%	25,105	365
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	263,127	3.17%	259,354	3,773
Totals	$ 8,306,765	100.00%	$ 8,187,632	$ 119,133

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 7,039,212		$ 6,987,678	$ 51,534
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,039,212	97.32%	6,987,678	51,534
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	161,773		160,543	1,230
Title I, Part A - June 30, 2013 Deferred Revenue	6,263		6,263	-
	168,036	2.32%	166,806	1,230
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,804		6,754	50
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,804	0.09%	6,754	50
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	18,240		18,100	140
Title III, Part A - June 30, 2013 Deferred Revenue	898		898	-
	19,138	0.26%	18,998	140
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	193,978	2.68%	192,558	1,420
Totals	$ 7,233,190	100.00%	$ 7,180,236	$ 52,954

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,949,454		$ 6,919,919	$ 29,535
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,949,454	97.28%	6,919,919	29,535
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	160,607		159,891	716
Title I, Part A - June 30, 2013 Deferred Revenue	7,801		7,801	-
	168,408	2.36%	167,692	716
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,755		6,726	29
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,755	0.09%	6,726	29
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	18,108		18,027	81
Title III, Part A - June 30, 2013 Deferred Revenue	907		907	-
	19,015	0.27%	18,934	81
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	194,178	2.72%	193,352	826
Totals	$ 7,143,632	100.00%	$ 7,113,271	$ 30,361

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 9,400,511		$ 9,146,080	$ 254,431
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,400,511	97.90%	9,146,080	254,431
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	163,230		158,484	4,746
Title I, Part A - June 30, 2013 Deferred Revenue	12,107		12,107	-
	175,337	1.83%	170,591	4,746
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,865		6,679	186
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,865	0.07%	6,679	186
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	18,405		17,868	537
Title III, Part A - June 30, 2013 Deferred Revenue	1,425		1,425	-
	19,830	0.21%	19,293	537
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	202,032	2.10%	196,563	5,469
Totals	$ 9,602,543	100.00%	$ 9,342,643	$ 259,900

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 11,334,563		$ 11,124,120	$ 210,443
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	11,334,563	98.44%	11,124,120	210,443
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	131,750		128,854	2,896
Title I, Part A - June 30, 2013 Deferred Revenue	24,244		24,244	-
	155,994	1.35%	153,098	2,896
Title II, Part A: *Teacher and Principal Training and Recruiting*	5,541		5,438	103
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,541	0.05%	5,438	103
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	14,855		14,539	316
Title III, Part A - June 30, 2013 Deferred Revenue	2,154		2,154	-
	17,009	0.15%	16,693	316
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	178,544	1.55%	175,229	3,315
Totals	$ 11,513,107	100.00%	$ 11,299,349	$ 213,758

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 13,609,359		$ 13,255,484	$ 353,875
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	13,609,359	98.35%	13,255,484	353,875
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	186,257		181,090	5,167
Title I, Part A - June 30, 2013 Deferred Revenue	12,470		12,470	-
	198,727	1.44%	193,560	5,167
Title II, Part A: *Teacher and Principal Training and Recruiting*	7,833		7,629	204
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	7,833	0.06%	7,629	204
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	21,001		20,419	582
Title III, Part A - June 30, 2013 Deferred Revenue	1,396		1,396	-
	22,397	0.16%	21,815	582
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	228,957	1.65%	223,004	5,953
Totals	$ 13,838,316	100.00%	$ 13,478,488	$ 359,828

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 10,556,931		$ 10,359,852	$ 197,079
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	10,556,931	98.34%	10,359,852	197,079
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	144,867		141,977	2,890
Title I, Part A - June 30, 2013 Deferred Revenue	9,937		9,937	-
	154,804	1.44%	151,914	2,890
Title II, Part A: *Teacher and Principal Training and Recruiting*	6,093		5,979	114
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	6,093	0.06%	5,979	114
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	16,334		16,001	333
Title III, Part A - June 30, 2013 Deferred Revenue	1,503		1,503	-
	17,837	0.17%	17,504	333
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	178,734	1.66%	175,397	3,337
Totals	$ 10,735,665	100.00%	$ 10,535,249	$ 200,416

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 9,416,514		$ 9,192,046	$ 224,468
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,416,514	98.48%	9,192,046	224,468
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	118,634		115,641	2,993
Title I, Part A - June 30, 2013 Deferred Revenue	6,928		6,928	-
	125,562	1.31%	122,569	2,993
Title II, Part A: *Teacher and Principal Training and Recruiting*	4,989		4,870	119
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	4,989	0.05%	4,870	119
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	13,376		13,035	341
Title III, Part A - June 30, 2013 Deferred Revenue	931		931	-
	14,307	0.15%	13,966	341
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	144,858	1.52%	141,405	3,453
Totals	$ 9,561,372	100.00%	$ 9,333,451	$ 227,921

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures Allocated by Resource Type - Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	$ 6,992,155		$ 6,894,407	$ 97,748
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,992,155	97.79%	6,894,407	97,748
Restricted Federal Resources:				
Title I, Part A: *Improving Basic Programs*	124,172		122,245	1,927
Title I, Part A - June 30, 2013 Deferred Revenue	13,696		13,696	-
	137,868	1.93%	135,941	1,927
Title II, Part A: *Teacher and Principal Training and Recruiting*	5,221		5,148	73
Title II, Part A - June 30, 2013 Deferred Revenue	-		-	-
	5,221	0.07%	5,148	-
Title II, Part D: *Enhancing Education Through Technology*	-		-	-
Title II, Part D - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title III: *Language Instruction for Limited English and Immigrant Students*	13,998		13,789	209
Title III, Part A - June 30, 2013 Deferred Revenue	965		965	-
	14,963	0.21%	14,754	209
Title IV, Part A: *Safe and Drug-Free Schools and Communities*	-		-	-
Title IV, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: *Inovative Programs*	-		-	-
Title V, Part A - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2013 Deferred Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	158,052	2.21%	155,843	2,136
Totals	$ 7,150,207	100.00%	$ 7,050,250	$ 99,884

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 3,668,291	$ -	$ 3,668,291	$ 3,596,300	$ 71,991
Other salaries for instruction	2,625,163	4,268	2,629,431	2,599,963	29,468
Purchased professional services	-	-	-	-	-
General supplies	60,126	27,499	87,625	68,871	18,754
Textbooks	34,709	(1,000)	33,709	25,750	7,959
Other objects	-	-	-	-	-
Total learning/language	6,388,289	30,767	6,419,056	6,290,884	128,172
Multiply disabled:					
Salaries of teachers	236,431	-	236,431	236,431	-
Other salaries for instruction	159,688	-	159,688	159,582	106
Purchased professional services	-	-	-	-	-
General supplies	5,516	(2,000)	3,516	3,433	83
Textbooks	681	(681)	-	-	-
Other objects	-	-	-	-	-
Total multiply disturbed	402,316	(2,681)	399,635	399,446	189
Behavioral Disabilities:					
Salaries of teachers	146,378	-	146,378	135,756	10,622
Other salaries for instruction	741,176	40,000	781,176	745,512	35,664
Purchased professional services	-	-	-	-	-
General supplies	21,008	(14,203)	6,805	2,741	4,064
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	908,562	25,797	934,359	884,009	50,350
Autistic:					
Salaries of teachers	418,553	-	418,553	417,628	925
Other salaries for instruction	341,806	-	341,806	337,332	4,474
Purchased professional services	-	-	-	-	-
General supplies	7,258	-	7,258	7,231	27
Textbooks	-	-	-		-
Other objects	-	-	-	-	-
Total autistic	767,617	-	767,617	762,191	5,426
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	11,592,007	120,000	11,712,007	11,621,682	90,325
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	56,727	4,000	60,727	44,850	15,877
Textbooks	9,065	-	9,065	5,946	3,119
Other objects	-	-	-	-	-
Total resource room	11,657,799	124,000	11,781,799	11,672,478	109,321

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Preschool disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	21,433,716	177,883	21,611,599	21,297,782	313,817
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	15,335,730	193,593	15,529,323	15,235,175	294,148
Other salaries for instruction	732,723	34,646	767,369	755,254	12,115
Purchased professional/ educational services	27,150	-	27,150	27,000	150
Other purchased services	30	-	30	-	30
General supplies	406,917	89,284	496,201	436,313	59,888
Textbooks	100,228	71,611	171,839	145,738	26,101
Other objects	-	-	-	-	-
Total bilingual education	16,602,778	389,134	16,991,912	16,599,480	392,432
School sponsored activities:					
Salaries	269,857	21,935	291,792	216,341	75,451
Purchased professional services	20,451	8,981	29,432	28,247	1,185
Travel	11,575	(2,175)	9,400	8,993	407
Extracurricular - supplies	16,361	6,000	22,361	22,292	69
Other objects	157,923	46,258	204,181	192,351	11,830
Total school sponsored activities	476,167	80,999	557,166	468,224	88,942
Community services:					
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	153,147,231	(198,792)	152,948,439	150,834,069	2,114,370
Attendance and social work services:					
Salaries	3,398,444	6,300	3,404,744	3,343,029	61,715
Other salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	18,695	(320)	18,375	14,735	3,640
Other objects	530	-	530	443	87
Total attendance and social work services	3,417,669	5,980	3,423,649	3,358,207	65,442

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	$ 3,131,743	$ 35,500	$ 3,167,243	$ 3,128,781	$ 38,462
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	106,536	3,905	110,441	92,859	17,582
Other objects	-	-	-	-	-
Total health services	3,238,279	39,405	3,277,684	3,221,640	56,044
Other support services - students - related services:					
Salaries of other professional staff	6,011,740	(680)	6,011,060	5,945,591	65,469
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	40,226	(16,368)	23,858	10,685	13,173
Travel	-	-	-	-	-
Supplies and materials	183,626	(8,104)	175,522	161,807	13,715
Other objects	-	-	-	-	-
Total other support services - students - related services	6,235,592	(25,152)	6,210,440	6,118,083	92,357
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	71,820	(7,000)	64,820	19,829	44,991
Other purchased services	2,000	(2,000)	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	73,820	(9,000)	64,820	19,829	44,991
Educational media services/ school library:					
Salaries	2,170,212	-	2,170,212	2,124,111	46,101
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	262,234	(23,166)	239,068	235,615	3,453
Other objects	-	-	-	-	-
Total educational media services/school library	2,432,446	(23,166)	2,409,280	2,359,726	49,554

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	83,973	(22,368)	61,605	40,271	21,334
Travel	20,670	675	21,345	13,502	7,843
Supplies and materials	-	-	-	-	-
Other objects	12,625	1,500	14,125	5,310	8,815
Total instructional staff training services	117,268	(20,193)	97,075	59,083	37,992
Support services school administration:					
Salaries of principals/ asst. principals	7,366,689	(13,300)	7,353,389	7,222,824	130,565
Salaries of secretarial and clerical assistants	4,347,471	8,600	4,356,071	4,234,333	121,738
Purchased professional and technical services	21,750	(7,300)	14,450	9,847	4,603
Other purchased services	36,596	(26,779)	9,817	1,785	8,032
Travel	1,237	-	1,237	600	637
Supplies and materials	289,130	9,033	297,313	279,057	18,256
Other objects	91,999	69,776	162,625	145,803	16,822
Total support services school administration	12,154,872	40,030	12,194,902	11,894,249	300,653
Operation and maintenance of plant services:					
Salaries	5,658,523	98,100	5,756,623	5,615,490	141,133
Other purchased services	130,903	16,000	146,903	143,246	3,657
General supplies	113,392	(7,302)	106,090	49,693	56,397
Total operation and maintenance of plant services	5,902,818	106,798	6,009,616	5,808,429	201,187
Student transportation services:					
Contracted services (other than between home and school) - vendors	121,499	37,435	158,934	136,278	22,656
Total student transportation services	121,499	37,435	158,934	136,278	22,656
Employee benefits:					
Other employee benefits	45,599,747	-	45,599,747	45,572,571	27,176
Total employee benefits	45,599,747	-	45,599,747	45,572,571	27,176
Total undistributed expenditures	79,294,010	152,137	79,446,147	78,548,095	898,052
Total expenditures - current expense	232,441,241	(46,655)	232,394,586	229,382,164	3,012,422

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	57,431	13,191	70,622	41,704	28,918
Grades 6-8	-	-	-	-	-
Grades 9-12	47,673	28,969	76,642	30,260	46,382
Support services - instructional staff	10,000	4,495	14,495	14,481	14
Support services - general administration	5,513	-	5,513	5,513	-
Support services - school administration	-	-	-	-	-
Total equipment	120,617	46,655	167,272	91,958	75,314
Total capital outlay	120,617	46,655	167,272	91,958	75,314
Total school based expenditures	232,561,858	-	232,561,858	229,474,122	3,087,736
Other financing sources:					
Operating transfer in	232,561,858	-	232,561,858	229,474,122	3,087,736
Total other financing sources	232,561,858	-	232,561,858	229,474,122	3,087,736
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 407,502	$ -	$ 407,502	$ 407,500	$ 2
Grades 1-5	2,542,255	(35,065)	2,507,190	2,507,010	180
Grades 6-8	1,370,654	-	1,370,654	1,345,129	25,525
Regular programs - undistributed instruction:					
Other salaries for instruction	268,353	-	268,353	260,869	7,484
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	117,279	33,571	150,850	149,702	1,148
Textbooks	6,514	3,765	10,279	10,088	191
Other objects	5,584	5,415	10,999	10,910	89
Total regular programs	4,718,141	7,686	4,725,827	4,691,208	34,619
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	46,416	-	46,416	46,416	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,092	(4,092)	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	50,508	(4,092)	46,416	46,416	-
Multiply disabled:					
Salaries of teachers	91,787	-	91,787	91,787	-
Other salaries for instruction	24,634	-	24,634	24,634	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,192	(2,000)	1,192	1,160	32
Textbooks	681	(681)	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	120,294	(2,681)	117,613	117,581	32
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	75,567	-	75,567	75,567	-
Other salaries for instruction	86,904	-	86,904	86,904	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	162,471	-	162,471	162,471	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 352,039	$ -	$ 352,039	$ 344,488	$ 7,551
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	635	(400)	235	225	10
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	352,674	(400)	352,274	344,713	7,561
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	685,947	(7,173)	678,774	671,181	7,593
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	1,023,344	-	1,023,344	1,016,394	6,950
Other salaries for instruction	47,101	-	47,101	47,100	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	11,245	(692)	10,553	10,494	59
Textbooks	1,475	-	1,475	1,475	-
Other objects	-	-	-	-	-
Total bilingual education	1,083,165	(692)	1,082,473	1,075,463	7,010
School sponsored activities:					
Salaries	-	-	-	-	-
Purchased Professional Services	-	-	-	-	-
Extracurricular - supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,487,253	(179)	6,487,074	6,437,852	49,222

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 308,403	$ -	$ 308,403	$ 308,402	$ 1
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	200	-	200	73	127
Other objects	-	-	-	-	-
Total attendance and social work services	308,603	-	308,603	308,475	128
Health services:					
Salaries	192,611	-	192,611	192,610	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,536	-	6,536	6,460	76
Other objects	-	-	-	-	-
Total health services	199,147	-	199,147	199,070	77
Other support services - students - related services:					
Salaries of other professional staff	202,926	-	202,926	202,431	495
Purchased professional educational services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	817	4,504	5,321	5,017	304
Other objects	-	-	-	-	-
Total other support services - students - related services	203,743	4,504	208,247	207,448	799
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	87,720	-	87,720	87,719	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,474	500	12,974	12,783	191
Other objects	-	-	-	-	-
Total educational media services/school library	100,194	500	100,694	100,502	192

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	347,861	-	347,861	346,807	1,054
Salaries of secretarial and clerical assistants	167,143	-	167,143	166,780	363
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	3,026	-	3,026	3,026	-
Other objects	3,446	(25)	3,421	3,215	206
Total support services school administration	521,476	(25)	521,451	519,828	1,623
Operation and maintenance of plant services:					
Salaries	205,364	200	205,564	200,093	5,471
General supplies	6,250	-	6,250	4,617	1,633
Total operation and maintenance of plant services	211,614	200	211,814	204,710	7,104
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,000	(5,000)	-	-	-
Total student transportation services	5,000	(5,000)	-	-	-
Employee benefits:					
Other employee benefits	2,104,084	-	2,104,084	2,104,068	16
Total employee benefits	2,104,084	-	2,104,084	2,104,068	16
Total undistributed expenditures	3,653,861	179	3,654,040	3,644,101	9,939
Total expenditures - current expense	10,141,114	-	10,141,114	10,081,953	59,161

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 3,728	$ -	$ 3,728	$ 3,728	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	3,728	-	3,728	3,728	-
Total capital outlay	3,728	-	3,728	3,728	-
Total school based expenditures	10,144,842	-	10,144,842	10,085,681	59,161
Other financing sources:					
Operating transfer in	10,144,842	-	10,144,842	10,085,681	59,161
Total other financing sources	10,144,842	-	10,144,842	10,085,681	59,161
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 240,082	$ -	$ 240,082	$ 239,768	$ 314
Grades 1-5	1,675,604	(102,700)	1,572,904	1,563,325	9,579
Grades 6-8	765,616	-	765,616	749,217	16,399
Regular programs - undistributed instruction:					
Other salaries for instruction	245,618	-	245,618	245,617	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	4,600	1,000	5,600	3,234	2,366
General supplies	95,489	6,000	101,489	100,973	516
Textbooks	800	-	800	800	-
Other objects	9,660	-	9,660	9,659	1
Total regular programs	3,037,469	(95,700)	2,941,769	2,912,593	29,176
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	8,561	-	8,561	3,693	4,868
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	8,561	-	8,561	3,693	4,868
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 13,867	$ -	$ 13,867	$ -	$ 13,867
Other salaries for instruction	19,730	-	19,730	16,014	3,716
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	300	-	300	-	300
Textbooks	1,700	-	1,700	-	1,700
Other objects	-	-	-	-	-
Total learning/language:	35,597	-	35,597	16,014	19,583
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 313,175	$ -	$ 313,175	$ 308,000	$ 5,175
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,050	-	3,050	1,100	1,950
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	316,225	-	316,225	309,100	7,125
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	360,383	-	360,383	328,807	31,576
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	502,004	71,700	573,704	572,219	1,485
Other salaries for instruction	30	-	30	-	30
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	24,735	-	24,735	17,203	7,532
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	526,769	71,700	598,469	589,422	9,047
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,924,621	(24,000)	3,900,621	3,830,822	69,799

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 111,507	$ 10,000	$ 121,507	$ 119,362	$ 2,145
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	371	129
Other objects	-	-	-	-	-
Total attendance and social work services	112,007	10,000	122,007	119,733	2,274
Health services:					
Salaries	71,700	-	71,700	71,700	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,600	-	2,600	2,205	395
Other objects	-	-	-	-	-
Total health services	74,300	-	74,300	73,905	395
Other support services - students - related services:					
Salaries of other professional staff	112,875	-	112,875	109,969	2,906
Purchased professional	-	-	-	-	-
educational services	-	-	-	-	-
Supplies and materials	3,404	-	3,404	197	3,207
Total other support services - students - related services	116,279	-	116,279	110,166	6,113
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	93,487	-	93,487	93,487	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,343	11,000	13,343	13,135	208
Total educational media services/school library	95,830	11,000	106,830	106,622	208

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	259	-	259	-	259
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	259	-	259	-	259
Support services school administration:					
Salaries of principals/ asst. principals	131,131	-	131,131	121,410	9,721
Salaries of secretarial and clerical assistants	120,113	3,000	123,113	109,708	13,405
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	25,000	-	25,000	23,940	1,060
Other objects	-	-	-	-	-
Total support services school administration	276,244	3,000	279,244	255,058	24,186
Operation and maintenance of plant services:					
Salaries	141,889	-	141,889	138,744	3,145
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	141,889	-	141,889	138,744	3,145
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,173,876	-	1,173,876	1,173,182	694
Total employee benefits	1,173,876	-	1,173,876	1,173,182	694
Total undistributed expenditures	1,990,684	24,000	2,014,684	1,977,410	37,274
Total expenditures - current expense	5,915,305	-	5,915,305	5,808,232	107,073

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	59	-	59	-	59
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	59	-	59	-	59
Total capital outlay	59	-	59	-	59
Total school based expenditures	5,915,364	-	5,915,364	5,808,232	107,132
Other financing sources:					
Operating transfer in	5,915,364	-	5,915,364	5,808,232	107,132
Total other financing sources	5,915,364	-	5,915,364	5,808,232	107,132
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 66,745	$ -	$ 66,745	$ 65,462	$ 1,283
Grades 1-5	2,183,860	(130,178)	2,053,682	2,052,014	1,668
Grades 6-8	1,014,292	-	1,014,292	1,011,889	2,403
Regular programs - undistributed instruction:					
Other salaries for instruction	158,879	-	158,879	158,879	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	100	-	100	-	100
General supplies	127,885	6,347	134,232	132,371	1,861
Textbooks	7,823	300	8,123	7,313	810
Other objects	-	2,350	2,350	2,342	8
Total regular programs	3,559,584	(121,181)	3,438,403	3,430,270	8,133
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 342,627	$ -	$ 342,627	$ 318,948	$ 23,679
Other salaries for instruction	131,704	-	131,704	131,704	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,707	-	1,707	1,706	1
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	476,038	-	476,038	452,358	23,680
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	46,734	-	46,734	42,988	3,746
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	46,734	-	46,734	42,988	3,746
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 234,128	$ 50,000	$ 284,128	$ 284,127	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	900	-	900	364	536
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	235,028	50,000	285,028	284,491	537
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	757,800	50,000	807,800	779,837	27,963
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	396,905	64,000	460,905	456,689	4,216
Other salaries for instruction	20,980	-	20,980	19,782	1,198
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	15,026	350	15,376	14,289	1,087
Textbooks	1,442	-	1,442	1,422	20
Other objects	-	-	-	-	-
Total bilingual education	434,353	64,350	498,703	492,182	6,521
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,751,737	(6,831)	4,744,906	4,702,289	42,617

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 120,613	$ -	$ 120,613	$ 120,613	$ -
Other salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	300	-	300	218	82
Other objects	-	-	-	-	-
Total attendance and social work services	120,913	-	120,913	120,831	82
Health services:					
Salaries	75,567	-	75,567	75,567	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,900	-	2,900	1,961	939
Other objects	-	-	-	-	-
Total health services	78,467	-	78,467	77,528	939
Other support services - students - related services:					
Salaries of other professional staff	158,862	-	158,862	158,862	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Other objects	-	-	-	-	-
Total other support services - students - related services	159,162	-	159,162	159,162	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	113,231	-	113,231	113,231	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	31	2,031	2,030	1
Total educational media services/school library	115,231	31	115,262	115,261	1

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	348	348	348	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	348	348	348	-
Support services school administration:					
Salaries of principals/ asst. principals	206,448	-	206,448	206,447	1
Salaries of secretarial and clerical assistants	104,346	4,900	109,246	106,809	2,437
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	(348)	5,652	4,347	1,305
Other objects	-	-	-	-	-
Total support services school administration	316,794	4,552	321,346	317,603	3,743
Operation and maintenance of plant services:					
Salaries	117,259	1,900	119,159	118,480	679
General supplies	3,500	-	3,500	730	2,770
Total operation and maintenance of plant services	120,759	1,900	122,659	119,210	3,449
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,000	-	1,000	-	1,000
Total student transportation services	1,000	-	1,000	-	1,000
Employee benefits:					
Other employee benefits	1,376,636	-	1,376,636	1,375,598	1,038
Total employee benefits	1,376,636	-	1,376,636	1,375,598	1,038
Total undistributed expenditures	2,288,962	6,831	2,295,793	2,285,541	10,252
Total expenditures - current expense	7,040,699	-	7,040,699	6,987,830	52,869

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,040,699	-	7,040,699	6,987,830	52,869
Other financing sources:					
Operating transfer in	7,040,699	-	7,040,699	6,987,830	52,869
Total other financing sources	7,040,699	-	7,040,699	6,987,830	52,869
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 310,215	$ -	$ 310,215	$ 310,215	$ -
Grades 1-5	1,995,093	(27,000)	1,968,093	1,962,502	5,591
Grades 6-8	1,079,710	-	1,079,710	1,068,904	10,806
Regular programs - undistributed instruction:					
Other salaries for instruction	237,332	-	237,332	236,745	587
Purchased professional/ educational services	4,200	(2,000)	2,200	2,000	200
Other purchased services	-	-	-	-	-
General supplies	87,885	48,003	135,888	134,304	1,584
Textbooks	6,218	(6,000)	218	-	218
Other objects	-	-	-	-	-
Total regular programs	3,720,653	13,003	3,733,656	3,714,670	18,986
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	67,814	-	67,814	67,814	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	67,814	-	67,814	67,814	-
Cognitive impaired - moderate:					
Salaries of teachers	79,293	-	79,293	79,293	-
Other salaries for instruction	88,888	-	88,888	88,888	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	168,181	-	168,181	168,181	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 253,646	$ -	$ 253,646	$ 249,914	$ 3,732
Other salaries for instruction	208,275	-	208,275	208,275	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	700	-	700	639	61
Textbooks	1,343	(1,000)	343	-	343
Other objects	-	-	-	-	-
Total learning/language	463,964	(1,000)	462,964	458,828	4,136
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	85,460	-	85,460	85,460	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,003	(12,003)	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	97,463	(12,003)	85,460	85,460	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 302,860	$ -	$ 302,860	$ 302,860	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	600	-	600	510	90
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	303,460	-	303,460	303,370	90
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,100,882	(13,003)	1,087,879	1,083,653	4,226
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	544,534	-	544,534	543,230	1,304
Other salaries for instruction	81,872	-	81,872	81,401	471
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,177	-	3,177	1,998	1,179
Textbooks	547	-	547	-	547
Other objects	-	-	-	-	-
Total bilingual education	630,130	-	630,130	626,629	3,501
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,451,665	-	5,451,665	5,424,952	26,713

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 127,192	$ -	$ 127,192	$ 127,192	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	1,000	-	1,000	831	169
Other objects	-	-	-	-	-
Total attendance and social work services	128,192	-	128,192	128,023	169
Health services:					
Salaries	76,035	-	76,035	72,794	3,241
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,100	-	2,100	2,100	-
Other objects	-	-	-	-	-
Total health services	78,135	-	78,135	74,894	3,241
Other support services - students - related services:					
Salaries of other professional staff	144,764	-	144,764	144,127	637
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,000	-	1,000	1,000	-
Other objects	-	-	-	-	-
Total other support services - students - related services	145,764	-	145,764	145,127	637
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	36,864	-	36,864	36,863	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,548	-	7,548	7,547	1
Total educational media services/school library	44,412	-	44,412	44,410	2

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	500	-	500	225	275
Supplies and materials	-	-	-	-	-
Total instructional staff training services	500	-	500	225	275
Support services school administration:					
Salaries of principals/ asst. principals	265,240	-	265,240	262,090	3,150
Salaries of secretarial and clerical assistants	157,495	-	157,495	134,384	23,111
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	5,000	5,000	5,000	-
Other objects	5,781	(5,000)	781	731	50
Total support services school administration	428,516	-	428,516	402,205	26,311
Operation and maintenance of plant services:					
Salaries	161,126	-	161,126	161,117	9
General supplies	4,500	-	4,500	973	3,527
Total operation and maintenance of plant services	165,626	-	165,626	162,090	3,536
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,500	-	1,500	-	1,500
Total student transportation services	1,500	-	1,500	-	1,500
Employee benefits:					
Other employee benefits	1,529,596	-	1,529,596	1,528,887	709
Total employee benefits	1,529,596	-	1,529,596	1,528,887	709
Total undistributed expenditures	2,522,241	-	2,522,241	2,485,861	36,380
Total expenditures - current expense	7,973,906	-	7,973,906	7,910,813	63,093

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 2,100	$ -	$ 2,100	$ -	$ 2,100
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	2,100	-	2,100	-	2,100
Total capital outlay	2,100	-	2,100	-	2,100
Total school based expenditures	7,976,006	-	7,976,006	7,910,813	65,193
Other financing sources:					
Operating transfer in	7,976,006	-	7,976,006	7,910,813	65,193
Total other financing sources	7,976,006	-	7,976,006	7,910,813	65,193
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 167,949	$ -	$ 167,949	$ 167,949	$ -
Grades 1-5	1,897,069	(20,500)	1,876,569	1,848,561	28,008
Grades 6-8	1,221,839	-	1,221,839	1,209,502	12,337
Regular programs - undistributed instruction:					
Other salaries for instruction	84,687	-	84,687	78,932	5,755
Purchased professional/ educational services	2,050	-	2,050	-	2,050
Other purchased services	-	-	-	-	-
Travel	5,000	-	5,000	270	4,730
General supplies	106,204	23,200	129,404	127,579	1,825
Textbooks	30,478	(100)	30,378	29,314	1,064
Other objects	3,195	-	3,195	3,119	76
Total regular programs	3,518,471	2,600	3,521,071	3,465,226	55,845
Special education:					
Cognitive impaired - mild					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	42,988	-	42,988	42,988	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	42,988	-	42,988	42,988	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 216,415	$ -	$ 216,415	$ 205,419	$ 10,996
Other salaries for instruction	229,139	-	229,139	229,138	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,976	-	1,976	1,784	192
Textbooks	3,449	-	3,449	3,321	128
Other objects	-	-	-	-	-
Total learning/language	450,979	-	450,979	439,662	11,317
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,000	(2,500)	2,500	543	1,957
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	5,000	(2,500)	2,500	543	1,957
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 457,003	$ -	$ 457,003	$ 448,453	$ 8,550
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,847	-	3,847	811	3,036
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	460,850	-	460,850	449,264	11,586
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	959,817	(2,500)	957,317	932,457	24,860
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	496,200	-	496,200	486,983	9,217
Other salaries for instruction	83,830	-	83,830	83,830	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	9,356	-	9,356	8,343	1,013
Textbooks	9,768	-	9,768	8,136	1,632
Other objects	-	-	-	-	-
Total bilingual education	599,154	-	599,154	587,292	11,862
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,077,442	100	5,077,542	4,984,975	92,567

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 88,816	$ -	$ 88,816	$ 88,815	$ 1
Other purchased services	-	-	-	-	-
Supplies and materials	49	-	49	-	49
Other objects	-	-	-	-	-
Total attendance and social work services	88,865	-	88,865	88,815	50
Health services:					
Salaries	121,634	-	121,634	118,200	3,434
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,499	-	6,499	5,866	633
Other objects	-	-	-	-	-
Total health services	128,133	-	128,133	124,066	4,067
Other support services - students - related services:					
Salaries of other professional staff	208,047	-	208,047	208,047	-
Purchased professional educational services	1,000	-	1,000	-	1,000
Supplies and materials	2,822	400	3,222	3,127	95
Other objects	-	-	-	-	-
Total other support services - students - related services	211,869	400	212,269	211,174	1,095
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	2,000	(2,000)	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	2,000	(2,000)	-	-	-
Educational media services/ school library:					
Salaries	95,888	-	95,888	95,887	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	13,199	-	13,199	13,146	53
Total educational media services/school library	109,087	-	109,087	109,033	54

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	42	-	42	-	42
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	42	-	42	-	42
Support services school administration:					
Salaries of principals/ asst. principals	227,954	-	227,954	221,380	6,574
Salaries of secretarial and clerical assistants	210,823	-	210,823	207,978	2,845
Purchased professional and technical services	1,750	-	1,750	1,750	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	8,260	-	8,260	6,615	1,645
Other objects	6,500	-	6,500	4,617	1,883
Total support services school administration	455,287	-	455,287	442,340	12,947
Operation and maintenance of plant services:					
Salaries	210,243	1,500	211,743	209,274	2,469
General supplies	8,250	-	8,250	3,076	5,174
Total operation and maintenance of plant services	218,493	1,500	219,993	212,350	7,643
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,200	-	1,200	-	1,200
Total student transportation services	1,200	-	1,200	-	1,200
Employee benefits:					
Other employee benefits	1,689,670	-	1,689,670	1,689,053	617
Total employee benefits	1,689,670	-	1,689,670	1,689,053	617
Total undistributed expenditures	2,904,646	(100)	2,904,546	2,876,831	27,715
Total expenditures - current expense	7,982,088	-	7,982,088	7,861,806	120,282

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,982,088	-	7,982,088	7,861,806	120,282
Other financing sources:					
Operating transfer in	7,982,088	-	7,982,088	7,861,806	120,282
Total other financing sources	7,982,088	-	7,982,088	7,861,806	120,282
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 268,021	$ -	$ 268,021	$ 268,020	$ 1
Grades 1-5	2,196,891	(89,105)	2,107,786	2,085,694	22,092
Grades 6-8	1,212,417	-	1,212,417	1,207,435	4,982
Regular programs - undistributed instruction:					
Other salaries for instruction	170,266	-	170,266	170,265	1
Purchased professional/ educational services	2,030	(1,300)	730	681	49
Other purchased services	-	-	-	-	-
Travel	6,300	-	6,300	4,423	1,877
General supplies	76,371	49,788	126,159	124,848	1,311
Textbooks	-	-	-	-	-
Other objects	17,820	1,786	19,606	19,519	87
Total regular programs	3,950,116	(38,831)	3,911,285	3,880,885	30,400
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 359,560	$ -	$ 359,560	$ 358,100	$ 1,460
Other salaries for instruction	307,113	-	307,113	307,113	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	29,941	29,941	26,792	3,149
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	666,673	29,941	696,614	692,005	4,609
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	84,396	-	84,396	83,748	648
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	84,396	-	84,396	83,748	648
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 602,032	$ -	$ 602,032	$ 602,031	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	200	200	200	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	602,032	200	602,232	602,231	1
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,353,101	30,141	1,383,242	1,377,984	5,258
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	568,111	-	568,111	567,251	860
Other salaries for instruction	46,166	-	46,166	46,166	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	12,800	12,800	11,182	1,618
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	614,277	12,800	627,077	624,599	2,478
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,917,494	4,110	5,921,604	5,883,468	38,136

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 115,407	$ -	$ 115,407	$ 115,045	$ 362
Other purchased services	-	-	-	-	-
Supplies and materials	900	-	900	900	-
Other objects	-	-	-	-	-
Total attendance and social work services	116,307	-	116,307	115,945	362
Health services:					
Salaries	91,037	-	91,037	91,037	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	400	280	680	679	1
Other objects	-	-	-	-	-
Total health services	91,437	280	91,717	91,716	1
Other support services - students - related services:					
Salaries of other professional staff	102,992	-	102,992	100,331	2,661
Purchased professional	-	-	-	-	-
educational services	-	-	-	-	-
Supplies and materials	1,500	-	1,500	1,476	24
Other objects	-	-	-	-	-
Total other support services - students - related services	104,492	-	104,492	101,807	2,685
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	70,852	-	70,852	70,852	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,500	(3,780)	3,720	3,646	74
Total educational media services/school library	78,352	(3,780)	74,572	74,498	74

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	204,790	-	204,790	204,751	39
Salaries of secretarial and clerical assistants	129,029	(1,500)	127,529	127,472	57
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,755	245
Other objects	-	-	-	-	-
Total support services school administration	338,819	(1,500)	337,319	336,978	341
Operation and maintenance of plant services:					
Salaries	168,291	-	168,291	159,347	8,944
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	168,291	-	168,291	159,347	8,944
Student transportation services:					
Contracted services (other than between home and school) - vendors	3,900	890	4,790	4,550	240
Total student transportation services	3,900	890	4,790	4,550	240
Employee benefits:					
Other employee benefits	1,769,707	-	1,769,707	1,769,189	518
Total employee benefits	1,769,707	-	1,769,707	1,769,189	518
Total undistributed expenditures	2,671,305	(4,110)	2,667,195	2,654,030	13,165
Total expenditures - current expense	8,588,799	-	8,588,799	8,537,498	51,301

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	8,588,799	-	8,588,799	8,537,498	51,301
Other financing sources:					
Operating transfer in	8,588,799	-	8,588,799	8,537,498	51,301
Total other financing sources	8,588,799	-	8,588,799	8,537,498	51,301
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	2,750,877	(11,000)	2,739,877	2,730,954	8,923
Grades 6-8	2,335,302	-	2,335,302	2,329,206	6,096
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	14,914	(10,396)	4,518	3,928	590
Other purchased services	-	-	-	-	-
Travel expense	-	-	-	-	-
General supplies	182,649	24,580	207,229	206,405	824
Textbooks	17,163	1,591	18,754	18,754	-
Other objects	-	-	-	-	-
Total regular programs	5,300,905	4,775	5,305,680	5,289,247	16,433
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,800	-	2,800	2,772	28
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	2,800	-	2,800	2,772	28
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 65,600	$ -	$ 65,600	$ 64,386	$ 1,214
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	65,600	-	65,600	64,386	1,214
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	68,400	-	68,400	67,158	1,242
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	75,567	-	75,567	75,567	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	30	-	30	-	30
Other purchased services	-	-	-	-	-
General supplies	5,541	-	5,541	5,276	265
Textbooks	382	-	382	-	382
Other objects	-	-	-	-	-
Total bilingual education	81,520	-	81,520	80,843	677
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,450,825	4,775	5,455,600	5,437,248	18,352

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 165,577	$ -	$ 165,577	$ 158,829	$ 6,748
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	800	-	800	800	-
Other objects	-	-	-	-	-
Total attendance and social work services	166,377	-	166,377	159,629	6,748
Health services:					
Salaries	148,107	-	148,107	144,752	3,355
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,003	-	4,003	3,515	488
Other objects	-	-	-	-	-
Total health services	152,110	-	152,110	148,267	3,843
Other support services - students - related services:					
Salaries of other professional staff	131,812	-	131,812	123,287	8,525
Purchased professional educational services	-	-	-	-	-
Supplies and materials	6,500	(825)	5,675	5,664	11
Other objects	-	-	-	-	-
Total other support services - students - related services	138,312	(825)	137,487	128,951	8,536
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	77,952	-	77,952	77,952	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	35,940	(5,995)	29,945	28,758	1,187
Total educational media services/school library	113,892	(5,995)	107,897	106,710	1,187

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	2,022	1,080	3,102	3,062	40
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total instructional staff training services	2,022	1,080	3,102	3,062	40
Support services school administration:					
Salaries of principals/ asst. principals	229,574	-	229,574	217,888	11,686
Salaries of secretarial and clerical assistants	114,872	-	114,872	107,509	7,363
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	14,860	75	14,935	13,758	1,177
Other objects	-	2,880	2,880	2,854	26
Total support services school administration	359,306	2,955	362,261	342,009	20,252
Operation and maintenance of plant services:					
Salaries	129,004	-	129,004	126,700	2,304
General supplies	4,788	(100)	4,688	4,201	487
Total operation and maintenance of plant services	133,792	(100)	133,692	130,901	2,791
Student transportation services:					
Contracted services (other than between home and school) - vendors	7,052	-	7,052	6,952	100
Total student transportation services	7,052	-	7,052	6,952	100
Employee benefits:					
Other employee benefits	1,565,168	-	1,565,168	1,564,418	750
Total employee benefits	1,565,168	-	1,565,168	1,564,418	750
Total undistributed expenditures	2,638,031	(2,885)	2,635,146	2,590,899	44,247
Total expenditures - current expense	8,088,856	1,890	8,090,746	8,028,147	62,599

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 20,400	$ (7,385)	$ 13,015	$ -	$ 13,015
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	5,495	5,495	5,495	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	20,400	(1,890)	18,510	5,495	13,015
Total capital outlay	20,400	(1,890)	18,510	5,495	13,015
Total school based expenditures	8,109,256	-	8,109,256	8,033,642	75,614
Other financing sources:					
Operating transfer in	8,109,256	-	8,109,256	8,033,642	75,614
Total other financing sources	8,109,256	-	8,109,256	8,033,642	75,614
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 285,324	$ -	$ 285,324	$ 285,167	$ 157
Grades 1-5	2,457,476	(58,530)	2,398,946	2,390,536	8,410
Grades 6-8	717,615	-	717,615	663,648	53,967
Regular programs - undistributed instruction:					
Other salaries for instruction	319,273	7,070	326,343	319,273	7,070
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	150	-	150	21	129
General supplies	99,520	42,268	141,788	141,565	223
Textbooks	4,638	(700)	3,938	3,914	24
Other objects	1,000	-	1,000	225	775
Total regular programs	3,884,996	(9,892)	3,875,104	3,804,349	70,755
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,084	-	1,084	1,084	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	43,556	-	43,556	43,556	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	40,760	-	40,760	23,641	17,119
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	40,760	-	40,760	23,641	17,119
Autistic:					
Salaries of teachers	214,587	-	214,587	214,586	1
Other salaries for instruction	165,702	-	165,702	165,702	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,258	-	3,258	3,231	27
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	383,547	-	383,547	383,519	28
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 525,949	$ -	$ 525,949	$ 524,053	$ 1,896
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	592	-	592	592	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	526,541	-	526,541	524,645	1,896
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	994,404	-	994,404	975,361	19,043
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	451,235	-	451,235	445,413	5,822
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,173	11,792	19,965	11,750	8,215
Textbooks	2,750	-	2,750	2,734	16
Other objects	-	-	-	-	-
Total bilingual education	462,158	11,792	473,950	459,897	14,053
School sponsored activities:					
Salaries	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,341,558	1,900	5,343,458	5,239,607	103,851

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 135,996	$ -	$ 135,996	$ 135,996	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	685	-	685	685	-
Other Objects	-	-	-	-	-
Total attendance and social work services	136,681	-	136,681	136,681	-
Health services:					
Salaries	72,979	-	72,979	72,979	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,274	-	4,274	4,274	-
Other objects	-	-	-	-	-
Total health services	77,253	-	77,253	77,253	-
Other support services - students - related services:					
Salaries of other professional staff	202,766	-	202,766	202,766	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,048	-	1,048	1,048	-
Total other support services - students - related services	203,814	-	203,814	203,814	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	61,264	-	61,264	61,086	178
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,855	(3,000)	6,855	6,855	-
Other objects	-	-	-	-	-
Total educational media services/school library	71,119	(3,000)	68,119	67,941	178

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	211,948	-	211,948	204,282	7,666
Salaries of secretarial and clerical assistants	114,249	-	114,249	112,604	1,645
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	(700)	4,300	4,300	-
Other objects	177	-	177	177	-
Total support services school administration	331,374	(700)	330,674	321,363	9,311
Operation and maintenance of plant services:					
Salaries	82,496	-	82,496	82,263	233
General supplies	1,500	500	2,000	2,000	-
Total operation and maintenance of plant services	83,996	500	84,496	84,263	233
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	1,300	1,300	1,300	-
Total student transportation services	-	1,300	1,300	1,300	-
Employee benefits:					
Other employee benefits	1,502,917	-	1,502,917	1,501,486	1,431
Total employee benefits	1,502,917	-	1,502,917	1,501,486	1,431
Total undistributed expenditures	2,407,154	(1,900)	2,405,254	2,394,101	11,153
Total expenditures - current expense	7,748,712	-	7,748,712	7,633,708	115,004

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,748,712	-	7,748,712	7,633,708	115,004
Other financing sources:					
Operating transfer in	7,748,712	-	7,748,712	7,633,708	115,004
Total other financing sources	7,748,712	-	7,748,712	7,633,708	115,004
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 75,567	$ -	$ 75,567	$ 75,567	$ -
Grades 1-5	1,244,377	(18,968)	1,225,409	1,216,868	8,541
Grades 6-8	614,151	-	614,151	611,392	2,759
Regular programs - undistributed instruction:					
Other salaries for instruction	99,232	-	99,232	94,239	4,993
Purchased professional/ educational services	7,430	-	7,430	6,370	1,060
Other purchased services	-	-	-	-	-
Travel expense	6,300	-	6,300	4,069	2,231
General supplies	153,891	17,265	171,156	165,179	5,977
Textbooks	17,132	-	17,132	16,359	773
Other objects	11,620	-	11,620	11,620	-
Total regular programs	2,229,700	(1,703)	2,227,997	2,201,663	26,334
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 373,329	$ -	$ 373,329	$ 373,328	$ 1
Other salaries for instruction	89,619	4,268	93,887	85,155	8,732
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,878	-	8,878	8,878	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	471,826	4,268	476,094	467,361	8,733
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	46,416	-	46,416	46,416	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	46,416	-	46,416	46,416	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	42,472	-	42,472	42,472	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 306,011	$ -	$ 306,011	$ 306,010	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	6,000	-	6,000	5,404	596
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	312,011	-	312,011	311,414	597
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	872,725	4,268	876,993	867,663	9,330
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	443,347	-	443,347	428,233	15,114
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	30	-	30	-	30
General supplies	20,276	-	20,276	19,155	1,121
Textbooks	576	-	576	-	576
Other objects	-	-	-	-	-
Total bilingual education	506,701	-	506,701	489,860	16,841
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,609,126	2,565	3,611,691	3,559,186	52,505

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 52,147	$ -	$ 52,147	$ 52,147	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	-	2,000	1,006	994
Other objects	-	-	-	-	-
Total attendance and social work services	54,147	-	54,147	53,153	994
Health services:					
Salaries	70,019	-	70,019	70,019	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	11,507	-	11,507	6,315	5,192
Other objects	-	-	-	-	-
Total health services	81,526	-	81,526	76,334	5,192
Other support services - students - related services:					
Salaries of other professional staff	97,826	-	97,826	97,826	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	5,000	-	5,000	785	4,215
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total other support services - students - related services	102,826	-	102,826	98,611	4,215
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	101,419	-	101,419	101,419	-
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	(700)	9,300	9,003	297
Total educational media services/school library	111,419	(700)	110,719	110,422	297

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	3,650	-	3,650	3,650	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	3,650	-	3,650	3,650	-
Support services school administration:					
Salaries of principals/ asst. principals	103,223	-	103,223	101,260	1,963
Salaries of secretarial and clerical assistants	115,091	1,500	116,591	112,332	4,259
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	8,722	(3,230)	5,492	4,311	1,181
Other objects	-	-	-	-	-
Total support services school administration	227,036	(1,730)	225,306	217,903	7,403
Operation and maintenance of plant services:					
Salaries	105,017	3,500	108,517	107,882	635
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	105,017	3,500	108,517	107,882	635
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,129,411	-	1,129,411	1,128,936	475
Total employee benefits	1,129,411	-	1,129,411	1,128,936	475
Total undistributed expenditures	1,815,032	1,070	1,816,102	1,796,891	19,211
Total expenditures - current expense	5,424,158	3,635	5,427,793	5,356,077	71,716

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 10,734	$ (3,635)	$ 7,099	$ 5,495	$ 1,604
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	3,493	-	3,493	3,493	-
Support services - school administration	-	-	-	-	-
Total equipment	14,227	(3,635)	10,592	8,988	1,604
Total capital outlay	14,227	(3,635)	10,592	8,988	1,604
Total school based expenditures	5,438,385	-	5,438,385	5,365,065	73,320
Other financing sources:					
Operating transfer in	5,438,385	-	5,438,385	5,365,065	73,320
Total other financing sources	5,438,385	-	5,438,385	5,365,065	73,320
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 179,434	$ -	$ 179,434	$ 179,229	$ 205
Grades 1-5	2,599,484	-	2,599,484	2,590,986	8,498
Grades 6-8	962,390	-	962,390	962,389	1
Regular programs - undistributed instruction:					
Other salaries for instruction	153,476	-	153,476	146,135	7,341
Purchased professional/ educational services	11,030	(11,000)	30	-	30
Other purchased services	-	-	-	-	-
General supplies	153,994	27,710	181,704	181,459	245
Textbooks	6,426	(6,000)	426	401	25
Other objects	-	-	-	-	-
Total regular programs	4,066,234	10,710	4,076,944	4,060,599	16,345
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 244,686	$ -	$ 244,686	$ 241,911	$ 2,775
Other salaries for instruction	145,408	-	145,408	138,078	7,330
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,143	-	3,143	1,314	1,829
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	393,237	-	393,237	381,303	11,934
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	70,811	-	70,811	60,189	10,622
Other salaries for instruction	188,325	-	188,325	188,325	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	259,136	-	259,136	248,514	10,622
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 450,781	$ -	$ 450,781	$ 448,738	$ 2,043
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,787	-	4,787	2,213	2,574
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	455,568	-	455,568	450,951	4,617
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,107,941	-	1,107,941	1,080,768	27,173
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	895,236	-	895,236	893,120	2,116
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	10,577	100	10,677	9,319	1,358
Textbooks	1,265	-	1,265	-	1,265
Other objects	-	-	-	-	-
Total bilingual education	949,550	100	949,650	944,911	4,739
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,123,725	10,810	6,134,535	6,086,278	48,257

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 15,456	$ -	$ 15,456	$ 14,969	$ 487
Other purchased services	-	-	-	-	-
Supplies and materials	600	-	600	-	600
Other objects	-	-	-	-	-
Total attendance and social work services	16,056	-	16,056	14,969	1,087
Health services:					
Salaries	53,174	-	53,174	53,174	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,600	-	5,600	3,977	1,623
Other objects	-	-	-	-	-
Total health services	58,774	-	58,774	57,151	1,623
Other support services - students - related services:					
Salaries of other professional staff	211,195	-	211,195	209,194	2,001
Purchased professional educational services	-	-	-	-	-
Supplies and materials	600	-	600	394	206
Other objects	-	-	-	-	-
Total other support services - students - related services	211,795	-	211,795	209,588	2,207
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	100,003	-	100,003	100,003	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	17,900	-	17,900	17,764	136
Total educational media services/school library	117,903	-	117,903	117,767	136

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	11,296	(11,296)	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	11,296	(11,296)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	214,100	-	214,100	209,500	4,600
Salaries of secretarial and clerical assistants	118,116	-	118,116	118,105	11
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	15,000	-	15,000	12,289	2,711
Other objects	-	4,300	4,300	2,424	1,876
Total support services school administration	347,216	4,300	351,516	342,318	9,198
Operation and maintenance of plant services:					
Salaries	121,207	-	121,207	120,203	1,004
General supplies	5,000	(4,000)	1,000	730	270
Total operation and maintenance of plant services	126,207	(4,000)	122,207	120,933	1,274
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,814,172	-	1,814,172	1,812,820	1,352
Total employee benefits	1,814,172	-	1,814,172	1,812,820	1,352
Total undistributed expenditures	2,703,419	(10,996)	2,692,423	2,675,546	16,877
Total expenditures - current expense	8,827,144	(186)	8,826,958	8,761,824	65,134

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 13,415	$ 186	$ 13,601	$ 7,361	$ 6,240
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	13,415	186	13,601	7,361	6,240
Total capital outlay	13,415	186	13,601	7,361	6,240
Total school based expenditures	8,840,559	-	8,840,559	8,769,185	71,374
Other financing sources:					
Operating transfer in	8,840,559	-	8,840,559	8,769,185	71,374
Total other financing sources	8,840,559	-	8,840,559	8,769,185	71,374
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 254,156	$ -	$ 254,156	$ 254,156	$ -
Grades 1-5	2,263,988	(24,600)	2,239,388	2,227,216	12,172
Grades 6-8	964,090	-	964,090	964,089	1
Regular programs - undistributed instruction:					
Other salaries for instruction	95,295	-	95,295	95,295	-
Purchased professional/ educational services	4,000	-	4,000	-	4,000
Other purchased services	-	-	-	-	-
General supplies	116,197	(5,109)	111,088	110,942	146
Textbooks	4,539	-	4,539	3,822	717
Other objects	-	-	-	-	-
Total regular programs	3,702,265	(29,709)	3,672,556	3,655,520	17,036
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,301	-	4,301	3,230	1,071
Textbooks	3,649	-	3,649	1,895	1,754
Other objects	-	-	-	-	-
Total learning/language	7,950	-	7,950	5,125	2,825
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 304,026	$ -	$ 304,026	$ 304,025	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,648	-	1,648	1,648	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	305,674	-	305,674	305,673	1
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	313,624	-	313,624	310,798	2,826
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	643,608	-	643,608	640,170	3,438
Other salaries for instruction	62,044	-	62,044	61,584	460
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	20,120	1,662	21,782	16,260	5,522
Textbooks	8,419	15,552	23,971	20,635	3,336
Other objects	-	-	-	-	-
Total bilingual education	734,191	17,214	751,405	738,649	12,756
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,750,080	(12,495)	4,737,585	4,704,967	32,618

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 141,599	$ -	$ 141,599	$ 138,178	$ 3,421
Other purchased services	-	-	-	-	-
Supplies and materials	300	-	300	95	205
Total attendance and social work services	141,899	-	141,899	138,273	3,626
Health services:					
Salaries	75,567	-	75,567	75,567	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,800	-	1,800	1,715	85
Other objects	-	-	-	-	-
Total health services	77,367	-	77,367	77,282	85
Other support services - students - related services:					
Salaries of other professional staff	187,415	-	187,415	186,079	1,336
Purchased professional educational services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Total other support services - students - related services	187,715	-	187,715	186,379	1,336
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	102,134	-	102,134	102,134	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,247	-	8,247	8,247	-
Total educational media services/school library	110,381	-	110,381	110,381	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	253,374	-	253,374	250,374	3,000
Salaries of secretarial and clerical assistants	98,592	-	98,592	95,592	3,000
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	8,900	-	8,900	8,668	232
Other objects	-	-	-	-	-
Total support services school administration	360,866	-	360,866	354,634	6,232
Operation and maintenance of plant services:					
Salaries	82,291	7,000	89,291	88,089	1,202
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	82,291	7,000	89,291	88,089	1,202
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,316,164	-	1,316,164	1,314,947	1,217
Total employee benefits	1,316,164	-	1,316,164	1,314,947	1,217
Total undistributed expenditures	2,276,683	7,000	2,283,683	2,269,985	13,698
Total expenditures - current expense	7,026,763	(5,495)	7,021,268	6,974,952	46,316

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ 5,495	$ 5,495	$ 5,495	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	5,495	5,495	5,495	-
Total capital outlay	-	5,495	5,495	5,495	-
Total school based expenditures	7,026,763	-	7,026,763	6,980,447	46,316
Other financing sources:					
Operating transfer in	7,026,763	-	7,026,763	6,980,447	46,316
Total other financing sources	7,026,763	-	7,026,763	6,980,447	46,316
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 340,421	$ -	$ 340,421	$ 340,421	$ -
Grades 1-5	1,575,195	(151,602)	1,423,593	1,420,369	3,224
Grades 6-8	657,340	-	657,340	656,416	924
Regular programs - undistributed instruction:					
Other salaries for instruction	85,460	-	85,460	85,460	-
Purchased professional/ educational services	7,000	(6,645)	355	-	355
Other purchased services	-	-	-	-	-
General supplies	94,291	72,106	166,397	161,057	5,340
Textbooks	6,011	4,202	10,213	10,064	149
Other objects	-	-	-	-	-
Total regular programs	2,765,718	(81,939)	2,683,779	2,673,787	9,992
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 63,249	$ -	$ 63,249	$ 63,249	$ -
Other salaries for instruction	44	-	44	-	44
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	63,293	-	63,293	63,249	44
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	145,103	-	145,103	145,103	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,500	300	2,800	2,198	602
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	147,603	300	147,903	147,301	602
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 440,029	$ -	$ 440,029	$ 440,029	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,500	800	2,300	1,766	534
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	441,529	800	442,329	441,795	534
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	652,425	1,100	653,525	652,345	1,180
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	925,923	-	925,923	895,790	30,133
Other salaries for instruction	47,166	-	47,166	47,166	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	24,562	39,348	63,910	60,468	3,442
Textbooks	-	37,059	37,059	36,829	230
Other objects	-	-	-	-	-
Total bilingual education	997,651	76,407	1,074,058	1,040,253	33,805
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,415,794	(4,432)	4,411,362	4,366,385	44,977

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 138,178	$ -	$ 138,178	$ 138,178	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	800	300	1,100	1,045	55
Other objects	530	-	530	443	87
Total attendance and social work services	139,508	300	139,808	139,666	142
Health services:					
Salaries	119,107	-	119,107	116,982	2,125
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,200	952	3,152	3,036	116
Other objects	-	-	-	-	-
Total health services	121,307	952	122,259	120,018	2,241
Other support services - students - related services:					
Salaries of other professional staff	174,112	-	174,112	168,711	5,401
Purchased professional educational services	-	-	-	-	-
Supplies and materials	7,000	(4,300)	2,700	2,272	428
Other objects	-	-	-	-	-
Total other support services - students - related services	181,112	(4,300)	176,812	170,983	5,829
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	56,892	-	56,892	41,293	15,599
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,000	(2,883)	6,117	6,117	-
Total educational media services/school library	65,892	(2,883)	63,009	47,410	15,599

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	124,401	-	124,401	121,900	2,501
Salaries of secretarial and clerical assistants	118,440	-	118,440	115,402	3,038
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	10,563	12,563	12,562	1
Other objects	-	-	-	-	-
Total support services school administration	244,841	10,563	255,404	249,864	5,540
Operation and maintenance of plant services:					
Salaries	19,164	-	19,164	16,572	2,592
General supplies	1,000	(200)	800	659	141
Total operation and maintenance of plant services	20,164	(200)	19,964	17,231	2,733
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,351,736	-	1,351,736	1,350,452	1,284
Total employee benefits	1,351,736	-	1,351,736	1,350,452	1,284
Total undistributed expenditures	2,124,560	4,432	2,128,992	2,095,624	33,368
Total expenditures - current expense	6,540,354	-	6,540,354	6,462,009	78,345

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,540,354	-	6,540,354	6,462,009	78,345
Other financing sources:					
Operating transfer in	6,540,354	-	6,540,354	6,462,009	78,345
Total other financing sources	6,540,354	-	6,540,354	6,462,009	78,345
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 292,572	$ -	$ 292,572	$ 285,990	$ 6,582
Grades 1-5	1,454,141	(82,500)	1,371,641	1,362,933	8,708
Grades 6-8	913,952	-	913,952	908,301	5,651
Regular programs - undistributed instruction:					
Other salaries for instruction	84,944	-	84,944	84,944	-
Purchased professional/ educational services	3,500	(3,500)	-	-	-
Other purchased services	-	-	-	-	-
General supplies	42,328	81,850	124,178	120,716	3,462
Textbooks	6,855	(5,800)	1,055	1,019	36
Other objects	-	-	-	-	-
Total regular programs	2,798,292	(9,950)	2,788,342	2,763,903	24,439
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 404,224	$ -	$ 404,224	$ 404,224	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	5,500	6,500	5,554	946
Textbooks	306	-	306	-	306
Other objects	-	-	-	-	-
Total resource room	405,530	5,500	411,030	409,778	1,252
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	405,530	5,500	411,030	409,778	1,252
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	597,825	-	597,825	597,825	-
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional/ educational services	30	-	30	-	30
Other purchased services	-	-	-	-	-
General supplies	8,100	(1,500)	6,600	5,663	937
Textbooks	4,039	(2,000)	2,039	519	1,520
Other objects	-	-	-	-	-
Total bilingual education	652,466	(3,500)	648,966	646,479	2,487
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,856,288	(7,950)	3,848,338	3,820,160	28,178

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 139,119	$ -	$ 139,119	$ 137,119	$ 2,000
Other purchased services	-	-	-	-	-
Supplies and materials	700	-	700	-	700
Total attendance and social work services	139,819	-	139,819	137,119	2,700
Health services:					
Salaries	51,780	10,000	61,780	60,704	1,076
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,200	281	2,481	2,442	39
Other objects	-	-	-	-	-
Total health services	53,980	10,281	64,261	63,146	1,115
Other support services - students - related services:					
Salaries of other professional staff	219,385	-	219,385	217,108	2,277
Purchased professional educational services	-	-	-	-	-
Supplies and materials	300	-	300	299	1
Total other support services - students - related services	219,685	-	219,685	217,407	2,278
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	796	-	796	-	796
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	(3,681)	2,319	2,285	34
Total educational media services/school library	6,796	(3,681)	3,115	2,285	830

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	4,500	-	4,500	4,235	265
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Total instructional staff training services	4,500	-	4,500	4,235	265
Support services school administration:					
Salaries of principals/ asst. principals	211,250	-	211,250	205,760	5,490
Salaries of secretarial and clerical assistants	109,512	-	109,512	107,012	2,500
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	700	2,700	2,302	398
Other objects	-	-	-	-	-
Total support services school administration	322,762	700	323,462	315,074	8,388
Operation and maintenance of plant services:					
Salaries	119,752	-	119,752	112,829	6,923
General supplies	2,000	-	2,000	684	1,316
Total operation and maintenance of plant services	121,752	-	121,752	113,513	8,239
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	650	650	650	-
Total student transportation services	-	650	650	650	-
Employee benefits:					
Other employee benefits	1,138,304	-	1,138,304	1,137,254	1,050
Total employee benefits	1,138,304	-	1,138,304	1,137,254	1,050
Total undistributed expenditures	2,007,598	7,950	2,015,548	1,990,683	24,865
Total expenditures - current expense	5,863,886	-	5,863,886	5,810,843	53,043

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	5,863,886	-	5,863,886	5,810,843	53,043
Other financing sources:					
Operating transfer in	5,863,886	-	5,863,886	5,810,843	53,043
Total other financing sources	5,863,886	-	5,863,886	5,810,843	53,043
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 285,541	$ -	$ 285,541	$ 285,541	$ -
Grades 1-5	2,133,462	(10,600)	2,122,862	2,118,631	4,231
Grades 6-8	857,396	-	857,396	856,262	1,134
Regular programs - undistributed instruction:					
Other salaries for instruction	85,460	-	85,460	85,460	-
Purchased professional/ educational services	-	750	750	746	4
Other purchased services	-	-	-	-	-
General supplies	151,465	(11,850)	139,615	137,459	2,156
Textbooks	6,354	3,400	9,754	9,655	99
Other objects	(1,350)	1,500	150	150	-
Total regular programs	3,518,328	(16,800)	3,501,528	3,493,904	7,624
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 46	$ -	$ 46	$ -	$ 46
Other salaries for instruction	1,980	-	1,980	1,062	918
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,073	-	2,073	1,858	215
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	4,099	-	4,099	2,920	1,179
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	60,760	-	60,760	57,879	2,881
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	60,760	-	60,760	57,879	2,881
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 314,623	$ -	$ 314,623	$ 308,279	$ 6,344
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,384	-	1,384	1,303	81
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	316,007	-	316,007	309,582	6,425
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	380,866	-	380,866	370,381	10,485
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	658,400	-	658,400	495,151	163,249
Other salaries for instruction	82,552	-	82,552	82,552	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,486	16,800	29,286	27,774	1,512
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	753,438	16,800	770,238	605,477	164,761
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,652,632	-	4,652,632	4,469,762	182,870

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 127,147	$ -	$ 127,147	$ 125,060	$ 2,087
Other purchased services	-	-	-	-	-
Supplies and materials	1,500	(200)	1,300	1,068	232
Other objects	-	-	-	-	-
Total attendance and social work services	128,647	(200)	128,447	126,128	2,319
Health services:					
Salaries	98,627	-	98,627	98,627	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,500	200	3,700	3,257	443
Other objects	-	-	-	-	-
Total health services	102,127	200	102,327	101,884	443
Other support services - students - related services:					
Salaries of other professional staff	178,946	-	178,946	178,854	92
Purchased professional educational services	-	-	-	-	-
Supplies and materials	113	-	113	53	60
Total other support services - students - related services	179,059	-	179,059	178,907	152
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	99,884	-	99,884	99,884	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,350	-	3,350	3,350	-
Total educational media services/school library	103,234	-	103,234	103,234	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	244,244	-	244,244	243,285	959
Salaries of secretarial and clerical assistants	138,667	-	138,667	131,524	7,143
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	12,751	-	12,751	12,683	68
Other objects	-	-	-	-	-
Total support services school administration	395,662	-	395,662	387,492	8,170
Operation and maintenance of plant services:					
Salaries	98,797	-	98,797	91,054	7,743
General supplies	2,000	-	2,000	1,849	151
Total operation and maintenance of plant services	100,797	-	100,797	92,903	7,894
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,440,666	-	1,440,666	1,439,496	1,170
Total employee benefits	1,440,666	-	1,440,666	1,439,496	1,170
Total undistributed expenditures	2,450,192	-	2,450,192	2,430,044	20,148
Total expenditures - current expense	7,102,824	-	7,102,824	6,899,806	203,018

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,102,824	-	7,102,824	6,899,806	203,018
Other financing sources:					
Operating transfer in	7,102,824	-	7,102,824	6,899,806	203,018
Total other financing sources	7,102,824	-	7,102,824	6,899,806	203,018
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 284,662	$ -	$ 284,662	$ 284,661	$ 1
Grades 1-5	1,471,976	(50,720)	1,421,256	1,405,222	16,034
Grades 6-8	893,132	(18,800)	874,332	832,805	41,527
Regular programs - undistributed instruction:					
Other salaries for instruction	82,634	-	82,634	82,634	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	72,523	36,300	108,823	106,273	2,550
Textbooks	6,661	-	6,661	5,533	1,128
Other objects	-	5,200	5,200	3,014	2,186
Total regular programs	2,811,588	(28,020)	2,783,568	2,720,142	63,426
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 135,139	$ -	$ 135,139	$ 128,006	$ 7,133
Other salaries for instruction	89,502	-	89,502	88,888	614
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	600	1,600	2,200	2,109	91
Textbooks	1,763	-	1,763	1,196	567
Other objects	-	-	-	-	-
Total learning/language	227,004	1,600	228,604	220,199	8,405
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 150,816	$ -	$ 150,816	$ 150,242	$ 574
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,357	-	1,357	1,357	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	152,173	-	152,173	151,599	574
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	379,177	1,600	380,777	371,798	8,979
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	384,090	-	384,090	380,265	3,825
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,969	3,800	12,769	12,308	461
Textbooks	6,367	24,500	30,867	29,503	1,364
Other objects	-	-	-	-	-
Total bilingual education	399,426	28,300	427,726	422,076	5,650
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,590,191	1,880	3,592,071	3,514,016	78,055

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 148,563	$ -	$ 148,563	$ 141,568	$ 6,995
Other purchased services	-	-	-	-	-
Supplies and materials	1,200	(500)	700	660	40
Other Objects	-	-	-	-	-
Total attendance and social work services	149,763	(500)	149,263	142,228	7,035
Health services:					
Salaries	78,132	-	78,132	77,817	315
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,000	(500)	2,500	2,383	117
Other objects	-	-	-	-	-
Total health services	81,132	(500)	80,632	80,200	432
Other support services - students - related services:					
Salaries of other professional staff	109,546	1,320	110,866	104,789	6,077
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,650	-	1,650	1,650	-
Other objects	-	-	-		-
Total other support services - students - related services	111,196	1,320	112,516	106,439	6,077
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	122,111	-	122,111	120,010	2,101
Salaries of secretarial and clerical assistants	100,097	1,000	101,097	101,070	27
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	(200)	4,800	4,632	168
Other objects	-	-	-	-	-
Total support services school administration	227,208	800	228,008	225,712	2,296
Operation and maintenance of plant services:					
Salaries	75,766	-	75,766	72,708	3,058
General supplies	1,250	-	1,250	487	763
Total operation and maintenance of plant services	77,016	-	77,016	73,195	3,821
Contracted services (other than between home and school) - vendors	5,000	(1,000)	4,000	3,925	75
Total student transportation services	5,000	(1,000)	4,000	3,925	75
Employee benefits:					
Other employee benefits	987,123	-	987,123	985,909	1,214
Total employee benefits	987,123	-	987,123	985,909	1,214
Total undistributed expenditures	1,638,438	120	1,638,558	1,617,608	20,950
Total expenditures - current expense	5,228,629	2,000	5,230,629	5,131,624	99,005

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 2,500	$ (2,000)	$ 500	$ -	$ 500
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	2,500	(2,000)	500	-	500
Total capital outlay	2,500	(2,000)	500	-	500
Total school based expenditures	5,231,129	-	5,231,129	5,131,624	99,505
Other financing sources:					
Operating transfer in	5,231,129	-	5,231,129	5,131,624	99,505
Total other financing sources	5,231,129	-	5,231,129	5,131,624	99,505
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 158,905	$ -	$ 158,905	$ 158,905	$ -
Grades 1-5	880,355	(1,500)	878,855	875,987	2,868
Grades 6-8	-	-	-	-	-
Regular programs - undistributed instruction:					
Other salaries for instruction	84,682	-	84,682	84,682	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	14,786	1,500	16,286	15,557	729
Textbooks	3,622	-	3,622	3,333	289
Other objects	-	-	-	-	-
Total regular programs	1,142,350	-	1,142,350	1,138,464	3,886
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	1,200	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	1,200	-	1,200	1,200	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,200	-	1,200	1,200	-
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	7,596	-	7,596	754	6,842
Textbooks	222	-	222	-	222
Other objects	-	-	-	-	-
Total bilingual education	7,818	-	7,818	754	7,064
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	1,151,368	-	1,151,368	1,140,418	10,950

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 46,507	$ -	$ 46,507	$ 46,507	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	46,507	-	46,507	46,507	-
Health services:					
Salaries	76,524	500	77,024	77,024	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,324	-	1,324	1,324	-
Other objects	-	-	-	-	-
Total health services	77,848	500	78,348	78,348	-
Other support services - students - related services:					
Salaries of other professional staff	105,411	-	105,411	101,951	3,460
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other objects	-	-	-	-	-
Total other support services - students - related services	105,911	-	105,911	102,451	3,460
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	99,884	-	99,884	99,884	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,950	-	1,950	1,950	-
Other objects	-	-	-	-	-
Total educational media services/school library	101,834	-	101,834	101,834	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	640	-	640	640	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	640	-	640	640	-
Support services school administration:					
Salaries of principals/ asst. principals	98,105	(500)	97,605	96,800	805
Salaries of secretarial and clerical assistants	45,338	-	45,338	45,328	10
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	307	-	307	-	307
Supplies and materials	3,693	(1,000)	2,693	2,693	-
Other objects	-	1,000	1,000	1,000	-
Total support services school administration	147,443	(500)	146,943	145,821	1,122
Operation and maintenance of plant services:					
Salaries	-	-	-	-	-
General supplies	360	-	360	300	60
Total operation and maintenance of plant services	360	-	360	300	60
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	391,292	-	391,292	390,790	502
Total employee benefits	391,292	-	391,292	390,790	502
Total undistributed expenditures	871,835	-	871,835	866,691	5,144
Total expenditures - current expense	2,023,203	-	2,023,203	2,007,109	16,094

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	2,023,203	-	2,023,203	2,007,109	16,094
Other financing sources:					
Operating transfer in	2,023,203	-	2,023,203	2,007,109	16,094
Total other financing sources	2,023,203	-	2,023,203	2,007,109	16,094
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	1,674,403	3,500	1,677,903	1,675,951	1,952
Grades 6-8	2,263,886	-	2,263,886	2,263,885	1
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	148,333	(2,500)	145,833	142,313	3,520
Textbooks	6,174	-	6,174	6,078	96
Other objects	-	-	-	-	-
Total regular programs	4,092,796	1,000	4,093,796	4,088,227	5,569
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 150,081	$ -	$ 150,081	$ 149,503	$ 578
Other salaries for instruction	166,875	-	166,875	166,875	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	13,887	-	13,887	8,383	5,504
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	330,843	-	330,843	324,761	6,082
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 402,371	$ -	$ 402,371	$ 402,370	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,761	-	3,761	2,613	1,148
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	406,132	-	406,132	404,983	1,149
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	736,975	-	736,975	729,744	7,231
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	79,293	-	79,293	79,293	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,973	-	1,973	1,966	7
Textbooks	2,225	(2,200)	25	-	25
Other objects	-	-	-	-	-
Total bilingual education	83,491	(2,200)	81,291	81,259	32
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,913,262	(1,200)	4,912,062	4,899,230	12,832

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 52,147	$ -	$ 52,147	$ 52,147	$ -
Other purchased services	-	-	-	-	-
Supplies and materials	700	-	700	622	78
Other objects	-	-	-	-	-
Total attendance and social work services	52,847	-	52,847	52,769	78
Health services:					
Salaries	84,208	-	84,208	83,328	880
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,727	-	4,727	4,241	486
Other objects	-	-	-	-	-
Total health services	88,935	-	88,935	87,569	1,366
Other support services - students - related services:					
Salaries of other professional staff	119,782	-	119,782	117,112	2,670
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	249	251
Other objects	-	-	-	-	-
Total other support services - students - related services	120,282	-	120,282	117,361	2,921
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	14,950	(500)	14,450	14,439	11
Other objects	-	-	-	-	-
Total educational media services/school library	14,950	(500)	14,450	14,439	11

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	6,500	1,500	8,000	7,610	390
Supplies and materials	-	-	-	-	-
Total instructional staff training services	6,500	1,500	8,000	7,610	390
Support services school administration:					
Salaries of principals/ asst. principals	237,563	(3,500)	234,063	232,876	1,187
Salaries of secretarial and clerical assistants	94,363	-	94,363	93,558	805
Purchased professional and technical services	-	500	500	462	38
Other purchased services	-	-	-	-	-
Supplies and materials	9,000	(680)	8,320	8,022	298
Other objects	-	3,430	3,430	3,401	29
Total support services school administration	340,926	(250)	340,676	338,319	2,357
Operation and maintenance of plant services:					
Salaries	116,476	-	116,476	111,122	5,354
General supplies	5,000	-	5,000	993	4,007
Total operation and maintenance of plant services	121,476	-	121,476	112,115	9,361
Student transportation services:					
Contracted services (other than between home and school) - vendors	3,000	450	3,450	3,050	400
Total student transportation services	3,000	450	3,450	3,050	400
Employee benefits:					
Other employee benefits	1,291,264	-	1,291,264	1,290,500	764
Total employee benefits	1,291,264	-	1,291,264	1,290,500	764
Total undistributed expenditures	2,040,180	1,200	2,041,380	2,023,732	17,648
Total expenditures - current expense	6,953,442	-	6,953,442	6,922,962	30,480

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,953,442	-	6,953,442	6,922,962	30,480
Other financing sources:					
Operating transfer in	6,953,442	-	6,953,442	6,922,962	30,480
Total other financing sources	6,953,442	-	6,953,442	6,922,962	30,480
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 373,156	$ -	$ 373,156	$ 372,262	$ 894
Grades 1-5	2,332,892	(52,175)	2,280,717	2,277,559	3,158
Grades 6-8	1,020,605	-	1,020,605	1,005,073	15,532
Regular programs - undistributed instruction:					
Other salaries for instruction	197,874	-	197,874	197,874	-
Purchased professional/ educational services	-	800	800	799	1
Other purchased services	-	-	-	-	-
General supplies	153,709	(2,625)	151,084	150,700	384
Textbooks	9,193	-	9,193	9,111	82
Other objects	-	1,350	1,350	150	1,200
Total regular programs	4,087,429	(52,650)	4,034,779	4,013,528	21,251
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	71,700	-	71,700	71,700	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	71,700	-	71,700	71,700	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	46,710	-	46,710	46,416	294
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	46,710	-	46,710	46,416	294
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 75,567	$ -	$ 75,567	$ 75,567	$ -
Other salaries for instruction	80,538	-	80,538	80,537	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	156,105	-	156,105	156,104	1
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	40,000	40,000	34,390	5,610
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	40,000	40,000	34,390	5,610
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 395,768	$ -	$ 395,768	$ 395,768	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,386	-	1,386	1,247	139
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	397,154	-	397,154	397,015	139
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	671,669	40,000	711,669	705,625	6,044
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	677,854	-	677,854	646,646	31,208
Other salaries for instruction	42,472	-	42,472	42,472	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	11,726	-	11,726	9,327	2,399
Textbooks	3,308	-	3,308	-	3,308
Other objects	-	-	-	-	-
Total bilingual education	735,360	-	735,360	698,445	36,915
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,494,458	(12,650)	5,481,808	5,417,598	64,210

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 130,903	$ -	$ 130,903	$ 130,683	$ 220
Other purchased services	-	-	-	-	-
Supplies and materials	932	-	932	932	-
Total attendance and social work services	131,835	-	131,835	131,615	220
Health services:					
Salaries	154,860	-	154,860	154,860	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,214	100	2,314	2,280	34
Other objects	-	-	-	-	-
Total health services	157,074	100	157,174	157,140	34
Other support services - students - related services:					
Salaries of other professional staff	211,513	-	211,513	203,440	8,073
Purchased professional educational services	-	-	-	-	-
Supplies and materials	200	-	200	200	-
Total other support services - students - related services	211,713	-	211,713	203,640	8,073
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	53,164	-	53,164	52,709	455
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,900	(150)	4,750	4,657	93
Total educational media services/school library	58,064	(150)	57,914	57,366	548

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	2,500	3,000	5,500	3,370	2,130
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,500	3,000	5,500	3,370	2,130
Support services school administration:					
Salaries of principals/ asst. principals	286,204	-	286,204	280,703	5,501
Salaries of secretarial and clerical assistants	160,259	-	160,259	155,229	5,030
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,800	150	8,950	8,857	93
Other objects	-	-	-	-	-
Total support services school administration	455,263	150	455,413	444,789	10,624
Operation and maintenance of plant services:					
Salaries	171,600	7,000	178,600	177,737	863
General supplies	3,000	-	3,000	2,950	50
Total operation and maintenance of plant services	174,600	7,000	181,600	180,687	913
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,800	2,550	4,350	2,175	2,175
Total student transportation services	1,800	2,550	4,350	2,175	2,175
Employee benefits:					
Other employee benefits	1,616,747	-	1,616,747	1,615,527	1,220
Total employee benefits	1,616,747	-	1,616,747	1,615,527	1,220
Total undistributed expenditures	2,809,596	12,650	2,822,246	2,796,309	25,937
Total expenditures - current expense	8,304,054	-	8,304,054	8,213,907	90,147

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ 5,100	$ -	$ 5,100	$ -	$ 5,100
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	5,100	-	5,100	-	5,100
Total capital outlay	5,100	-	5,100	-	5,100
Total school based expenditures	8,309,154	-	8,309,154	8,213,907	95,247
Other financing sources:					
Operating transfer in	8,309,154	-	8,309,154	8,213,907	95,247
Total other financing sources	8,309,154	-	8,309,154	8,213,907	95,247
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 158,586	$ -	$ 158,586	$ 158,586	$ -
Grades 1-5	1,643,689	(99,400)	1,544,289	1,540,134	4,155
Grades 6-8	642,018	-	642,018	642,017	1
Regular programs - undistributed instruction:					
Other salaries for instruction	43,014	-	43,014	42,988	26
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	80,167	101,629	181,796	178,624	3,172
Textbooks	7,588	(3,400)	4,188	4,142	46
Other objects	-	-	-	-	-
Total regular programs	2,575,062	(1,171)	2,573,891	2,566,491	7,400
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 83,338	$ -	$ 83,338	$ 83,338	$ -
Other salaries for instruction	88,372	-	88,372	88,372	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	171,710	-	171,710	171,710	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	530	-	530	479	51
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	530	-	530	479	51
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 271,285	$ -	$ 271,285	$ 271,285	$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,420	-	1,420	1,419	1
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	272,705	-	272,705	272,704	1
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	444,945	-	444,945	444,893	52
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	707,661	-	707,661	707,661	-
Other salaries for instruction	43,024	-	43,024	42,472	552
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	9,697	11	9,708	9,472	236
Textbooks	1,343	-	1,343	938	405
Other objects	-	-	-	-	-
Total bilingual education	761,725	11	761,736	760,543	1,193
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	3,781,732	(1,160)	3,780,572	3,771,927	8,645

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 88,024	$ -	$ 88,024	$ 88,023	$ 1
Other purchased services	-	-	-	-	-
Supplies and materials	440	-	440	440	-
Other objects	-	-	-	-	-
Total attendance and social work services	88,464	-	88,464	88,463	1
Health services:					
Salaries	79,293	-	79,293	79,293	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,994	500	3,494	3,163	331
Total health services	82,287	500	82,787	82,456	331
Other support services - students - related services:					
Salaries of other professional staff	115,685	-	115,685	115,685	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	3,473	1,000	4,473	4,473	-
Other objects	-	-	-	-	-
Total other support services - students - related services	119,158	1,000	120,158	120,158	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	147,595	-	147,595	147,595	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,657	(1,985)	2,672	2,671	1
Other objects	-	-	-	-	-
Total educational media services/school library	152,252	(1,985)	150,267	150,266	1

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	200	-	200	-	200
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	200	-	200	-	200
Support services school administration:					
Salaries of principals/ asst. principals	236,490	-	236,490	236,490	-
Salaries of secretarial and clerical assistants	113,666	-	113,666	113,245	421
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,578	(15)	1,563	1,539	24
Other objects	-	-	-	-	-
Total support services school administration	351,734	(15)	351,719	351,274	445
Operation and maintenance of plant services:					
Salaries	113,765	2,000	115,765	114,475	1,290
General supplies	3,000	(340)	2,660	787	1,873
Total operation and maintenance of plant services	116,765	1,660	118,425	115,262	3,163
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,102,732	-	1,102,732	1,101,827	905
Total employee benefits	1,102,732	-	1,102,732	1,101,827	905
Total undistributed expenditures	2,013,592	1,160	2,014,752	2,009,706	5,046
Total expenditures - current expense	5,795,324	-	5,795,324	5,781,633	13,691

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ -	$ -	$ -	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	5,795,324	-	5,795,324	5,781,633	13,691
Other financing sources:					
Operating transfer in	5,795,324	-	5,795,324	5,781,633	13,691
Total other financing sources	5,795,324	-	5,795,324	5,781,633	13,691
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 139,322	$ -	$ 139,322	$ 139,322	$ -
Grades 1-5	1,842,495	(7,750)	1,834,745	1,832,514	2,231
Grades 6-8	1,210,073	(2,000)	1,208,073	1,199,549	8,524
Regular programs - undistributed instruction:					
Other salaries for instruction	47,690	-	47,690	47,677	13
Purchased professional/ educational services	3,000	5,850	8,850	8,850	-
Other purchased services	-	-	-	-	-
General supplies	124,403	7,510	131,913	130,778	1,135
Textbooks	13,194	(3,920)	9,274	9,256	18
Other objects	-	2,210	2,210	1,874	336
Total regular programs	3,380,177	1,900	3,382,077	3,369,820	12,257
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 340,277	$ -	$ 340,277	$ 340,276	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,586	(200)	1,386	1,335	51
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	341,863	(200)	341,663	341,611	52
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	341,863	(200)	341,663	341,611	52
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	374,891	-	374,891	374,889	2
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	14,344	-	14,344	11,475	2,869
Textbooks	136	-	136	-	136
Other objects	-	-	-	-	-
Total bilingual education	389,371	-	389,371	386,364	3,007
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,111,411	1,700	4,113,111	4,097,795	15,316

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 145,861	$ -	$ 145,861	$ 143,700	$ 2,161
Other purchased services	-	-	-	-	-
Supplies and materials	2,089	-	2,089	2,041	48
Other objects	-	-	-	-	-
Total attendance and social work services	147,950	-	147,950	145,741	2,209
Health services:					
Salaries	99,750	-	99,750	99,438	312
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,894	-	2,894	2,320	574
Other objects	-	-	-	-	-
Total health services	102,644	-	102,644	101,758	886
Other support services - students - related services:					
Salaries of other professional staff	100,026	(1,000)	99,026	97,826	1,200
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,707	-	1,707	1,660	47
Total other support services - students - related services	101,733	(1,000)	100,733	99,486	1,247
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	89,155	-	89,155	80,980	8,175
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,548	-	9,548	9,407	141
Total educational media services/school library	98,703	-	98,703	90,387	8,316

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	-	-	-	-	-
Travel	11,320	-	11,320	10,981	339
Supplies and materials	-	-	-	-	-
Total instructional staff training services	11,320	-	11,320	10,981	339
Support services school administration:					
Salaries of principals/ asst. principals	223,428	-	223,428	220,790	2,638
Salaries of secretarial and clerical assistants	89,284	-	89,284	86,090	3,194
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	17,725	-	17,725	17,725	-
Other objects	-	1,000	1,000	835	165
Total support services school administration	330,437	1,000	331,437	325,440	5,997
Operation and maintenance of plant services:					
Salaries	129,079	-	129,079	116,351	12,728
General supplies	5,200	-	5,200	1,642	3,558
Total operation and maintenance of plant services	134,279	-	134,279	117,993	16,286
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,067,160	-	1,067,160	1,066,174	986
Total employee benefits	1,067,160	-	1,067,160	1,066,174	986
Total undistributed expenditures	1,994,226	-	1,994,226	1,957,960	36,266
Total expenditures - current expense	6,105,637	1,700	6,107,337	6,055,755	51,582

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	4,890	(1,700)	3,190	2,890	300
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	4,890	(1,700)	3,190	2,890	300
Total capital outlay	4,890	(1,700)	3,190	2,890	300
Total school based expenditures	6,110,527	-	6,110,527	6,058,645	51,882
Other financing sources:					
Operating transfer in	6,110,527	-	6,110,527	6,058,645	51,882
Total other financing sources	6,110,527	-	6,110,527	6,058,645	51,882
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 246,662	$ -	$ 246,662	$ 246,640	$ 22
Grades 1-5	2,477,296	(31,188)	2,446,108	2,444,165	1,943
Grades 6-8	922,540	-	922,540	917,212	5,328
Regular programs - undistributed instruction:					
Other salaries for instruction	208,420	-	208,420	208,420	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	137,959	13,481	151,440	150,921	519
Textbooks	10,285	(1,100)	9,185	8,680	505
Other objects	(600)	7,450	6,850	6,552	298
Total regular programs	4,002,562	(11,357)	3,991,205	3,982,590	8,615
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	62,707	-	62,707	62,707	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	62,707	-	62,707	62,707	-
Cognitive impaired - moderate:					
Salaries of teachers	159,300	-	159,300	158,811	489
Other salaries for instruction	128,484	-	128,484	127,879	605
General supplies	2,200	-	2,200	2,178	22
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	289,984	-	289,984	288,868	1,116
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 384,906	$ -	$ 384,906	$ 384,905	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,892	(500)	2,392	2,389	3
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	387,798	(500)	387,298	387,294	4
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	740,489	(500)	739,989	738,869	1,120
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	907,258	-	907,258	907,258	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	15,922	(592)	15,330	14,900	430
Textbooks	1,080	-	1,080	986	94
Other objects	-	-	-	-	-
Total bilingual education	924,260	(592)	923,668	923,144	524
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,667,311	(12,449)	5,654,862	5,644,603	10,259

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 166,323	$ -	$ 166,323	$ 161,768	$ 4,555
Other purchased services	-	-	-	-	-
Supplies and materials	600	-	600	600	-
Other objects	-	-	-	-	-
Total attendance and social work services	166,923	-	166,923	162,368	4,555
Health services:					
Salaries	131,504	-	131,504	124,639	6,865
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,200	100	3,300	3,274	26
Other objects	-	-	-	-	-
Total health services	134,704	100	134,804	127,913	6,891
Other support services - students - related services:					
Salaries of other professional staff	181,386	-	181,386	180,111	1,275
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Other objects	-	-	-	-	-
Total other support services - students - related services	181,686	-	181,686	180,411	1,275
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	79,142	-	79,142	79,142	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,500	600	6,100	6,089	11
Total educational media services/school library	84,642	600	85,242	85,231	11

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	4,500	(1,200)	3,300	-	3,300
Supplies and materials	-	-	-	-	-
Total instructional staff training services	4,500	(1,200)	3,300	-	3,300
Support services school administration:					
Salaries of principals/ asst. principals	318,450	-	318,450	316,050	2,400
Salaries of secretarial and clerical assistants	199,588	-	199,588	192,778	6,810
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	6,435	(299)	6,136	6,136	-
Other objects	-	1,358	1,358	1,357	1
Total support services school administration	524,473	1,059	525,532	516,321	9,211
Operation and maintenance of plant services:					
Salaries	130,618	3,000	133,618	131,055	2,563
General supplies	7,000	-	7,000	973	6,027
Total operation and maintenance of plant services	137,618	3,000	140,618	132,028	8,590
Student transportation services:					
Contracted services (other than between home and school) - vendors	7,425	(2,100)	5,325	4,780	545
Total student transportation services	7,425	(2,100)	5,325	4,780	545
Employee benefits:					
Other employee benefits	1,831,958	-	1,831,958	1,831,958	-
Total employee benefits	1,831,958	-	1,831,958	1,831,958	-
Total undistributed expenditures	3,073,929	1,459	3,075,388	3,041,010	34,378
Total expenditures - current expense	8,741,240	(10,990)	8,730,250	8,685,613	44,637

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ (5,495)	$ 10,990	$ 5,495	$ 5,495	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	(5,495)	10,990	5,495	5,495	-
Total capital outlay	(5,495)	10,990	5,495	5,495	-
Total school based expenditures	8,735,745	-	8,735,745	8,691,108	44,637
Other financing sources:					
Operating transfer in	8,735,745	-	8,735,745	8,691,108	44,637
Total other financing sources	8,735,745	-	8,735,745	8,691,108	44,637
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 111,154	$ -	$ 111,154	$ 106,692	$ 4,462
Grades 1-5	2,602,086	(64,746)	2,537,340	2,524,977	12,363
Grades 6-8	1,027,421	30,100	1,057,521	1,049,626	7,895
Regular programs - undistributed instruction:					
Other salaries for instruction	216,913	-	216,913	216,912	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	400	400	320	80
Travel Expense	5,600	-	5,600	4,160	1,440
General supplies	153,967	679	154,646	154,251	395
Textbooks	5,354	-	5,354	4,755	599
Other objects	10,077	-	10,077	10,077	-
Total regular programs	4,132,572	(33,567)	4,099,005	4,071,770	27,235
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	195	-	195	-	195
Textbooks	1,840	-	1,840	-	1,840
Other objects	-	-	-	-	-
Total learning/language	2,035	-	2,035	-	2,035
Multiply disabled:					
Salaries of teachers	144,644	-	144,644	144,644	-
Other salaries for instruction	88,638	-	88,638	88,532	106
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,794	-	1,794	1,794	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	235,076	-	235,076	234,970	106
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	47,166	-	47,166	41,506	5,660
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,505	-	1,505	-	1,505
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	48,671	-	48,671	41,506	7,165
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 364,893	$ -	$ 364,893	$ 323,711	$ 41,182
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,600	-	1,600	1,600	-
Textbooks	695	-	695	-	695
Other objects	-	-	-	-	-
Total resource room	367,188	-	367,188	325,311	41,877
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	652,970	-	652,970	601,787	51,183
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	665,651	-	665,651	663,396	2,255
Other salaries for instruction	6,114	34,646	40,760	31,357	9,403
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	21,257	100	21,357	21,357	-
Textbooks	8,384	-	8,384	7,443	941
Other objects	-	-	-	-	-
Total bilingual education	701,406	34,746	736,152	723,553	12,599
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,486,948	1,179	5,488,127	5,397,110	91,017

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 95,000	$ -	$ 95,000	$ 87,222	$ 7,778
Other purchased services	-	-	-	-	-
Supplies and materials	600	100	700	700	-
Other objects	-	-	-	-	-
Total attendance and social work services	95,600	100	95,700	87,922	7,778
Health services:					
Salaries	80,564	-	80,564	79,293	1,271
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,100	300	3,400	3,377	23
Other objects	-	-	-	-	-
Total health services	83,664	300	83,964	82,670	1,294
Other support services - students - related services:					
Salaries of other professional staff	190,750	-	190,750	190,204	546
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	8,762	-	8,762	8,762	-
Other objects	-	-	-	-	-
Total other support services - students - related services	199,512	-	199,512	198,966	546
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	86,779	-	86,779	86,779	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	24,674	(4,974)	19,700	19,686	14
Total educational media services/school library	111,453	(4,974)	106,479	106,465	14

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	4,000	-	4,000	190	3,810
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	4,000	-	4,000	190	3,810
Support services school administration:					
Salaries of principals/ asst. principals	434,992	-	434,992	429,895	5,097
Salaries of secretarial and clerical assistants	136,400	-	136,400	130,718	5,682
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,742	(2,100)	7,642	7,642	-
Other objects	-	-	-	-	-
Total support services school administration	581,134	(2,100)	579,034	568,255	10,779
Operation and maintenance of plant services:					
Salaries	154,201	-	154,201	154,039	162
General supplies	3,500	-	3,500	973	2,527
Total operation and maintenance of plant services	157,701	-	157,701	155,012	2,689
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,584,733	-	1,584,733	1,583,527	1,206
Total employee benefits	1,584,733	-	1,584,733	1,583,527	1,206
Total undistributed expenditures	2,817,797	(6,674)	2,811,123	2,783,007	28,116
Total expenditures - current expense	8,304,745	(5,495)	8,299,250	8,180,117	119,133

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	$ -	$ 5,495	$ 5,495	$ 5,495	$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	2,020	-	2,020	2,020	-
Support services - school administration	-	-	-	-	-
Total equipment	2,020	5,495	7,515	7,515	-
Total capital outlay	2,020	5,495	7,515	7,515	-
Total school based expenditures	8,306,765	-	8,306,765	8,187,632	119,133
Other financing sources:					
Operating transfer in	8,306,765	-	8,306,765	8,187,632	119,133
Total other financing sources	8,306,765	-	8,306,765	8,187,632	119,133
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 158,905	$ -	$ 158,905	$ 158,905	$ -
Grades 1-5	1,863,419	(25,500)	1,837,919	1,836,945	974
Grades 6-8	1,181,149	500	1,181,649	1,164,081	17,568
Regular programs - undistributed instruction:					
Other salaries for instruction	81,528	-	81,528	81,527	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	203,907	(17,645)	186,262	185,526	736
Textbooks	10,900	(100)	10,800	10,623	177
Other objects	-	4,000	4,000	3,957	43
Total regular programs	3,499,808	(38,745)	3,461,063	3,441,564	19,499
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	$ 225,141	$ -	$ 225,141	$ 225,140	$ 1
Other salaries for instruction	131,490	-	131,490	130,844	646
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,000	50	4,050	2,464	1,586
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	360,631	50	360,681	358,448	2,233
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	$ 376,500	$ -	$ 376,500	$ 376,499	$ 1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,350	100	2,450	1,740	710
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	378,850	100	378,950	378,239	711
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	739,481	150	739,631	736,687	2,944
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	406,555	-	406,555	406,555	-
Other salaries for instruction	41,956	-	41,956	41,956	-
Purchased professional/ educational services	30	-	30	-	30
Other purchased services	-	-	-	-	-
General supplies	12,500	-	12,500	12,419	81
Textbooks	3,000	-	3,000	1,872	1,128
Other objects	-	-	-	-	-
Total bilingual education	464,041	-	464,041	462,802	1,239
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	7,850	7,850	7,144	706
Total school sponsored activities	-	7,850	7,850	7,144	706
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,703,330	(30,745)	4,672,585	4,648,197	24,388

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	$ 126,981	$ -	$ 126,981	$ 125,310	$ 1,671
Other purchased services	-	-	-	-	-
Supplies and materials	1,400	(20)	1,380	1,248	132
Other objects	-	-	-	-	-
Total attendance and social work services	128,381	(20)	128,361	126,558	1,803
Health services:					
Salaries	114,463	25,000	139,463	132,942	6,521
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,600	780	4,380	3,726	654
Other objects	-	-	-	-	-
Total health services	118,063	25,780	143,843	136,668	7,175
Other support services - students - related services:					
Salaries of other professional staff	212,015	-	212,015	211,928	87
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,148	852
Total other support services - students - related services	217,015	-	217,015	216,076	939
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	71,772	-	71,772	71,700	72
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,200	(180)	5,020	4,987	33
Total educational media services/school library	76,972	(180)	76,792	76,687	105

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	$ -	$ -	$ -	$ -	$ -
Purchased professional and technical services	16,600	-	16,600	15,051	1,549
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	16,600	-	16,600	15,051	1,549
Support services school administration:					
Salaries of principals/ asst. principals	224,910	-	224,910	222,410	2,500
Salaries of secretarial and clerical assistants	153,357	(300)	153,057	142,277	10,780
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	12,600	(2,130)	10,470	10,463	7
Other objects	-	850	850	300	550
Total support services school administration	390,867	(1,580)	389,287	375,450	13,837
Operation and maintenance of plant services:					
Salaries	144,082	-	144,082	144,037	45
General supplies	3,000	-	3,000	973	2,027
Total operation and maintenance of plant services	147,082	-	147,082	145,010	2,072
Student transportation services:					
Contracted services (other than between home and school) - vendors	12,000	1,000	13,000	13,000	-
Total student transportation services	12,000	1,000	13,000	13,000	-
Employee benefits:					
Other employee benefits	1,422,880	-	1,422,880	1,421,794	1,086
Total employee benefits	1,422,880	-	1,422,880	1,421,794	1,086
Total undistributed expenditures	2,529,860	25,000	2,554,860	2,526,294	28,566
Total expenditures - current expense	7,233,190	(5,745)	7,227,445	7,174,491	52,954

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	5,745	5,745	5,745	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	5,745	5,745	5,745	-
Total capital outlay	-	5,745	5,745	5,745	-
Total school based expenditures	7,233,190	-	7,233,190	7,180,236	52,954
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,233,190	-	7,233,190	7,180,236	52,954
Total other financing sources	7,233,190	-	7,233,190	7,180,236	52,954
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ 171,528	$ -	$ 171,528	$ 171,528	$ -
Grades 1-5	1,758,042	(3,900)	1,754,142	1,750,179	3,963
Grades 6-8	965,958	(100)	965,858	965,320	538
Regular programs - undistributed instruction:					
Other salaries for instruction	94,088	-	94,088	94,087	1
Purchased professional/ educational services	2,100	(1,200)	900	850	50
Other purchased services	-	-	-	-	-
General supplies	113,974	6,597	120,571	120,486	85
Textbooks	11,727	(7,600)	4,127	4,095	32
Other objects	(600)	1,700	1,100	921	179
Total regular programs	3,116,817	(4,503)	3,112,314	3,107,466	4,848
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	336,837	-	336,837	336,837	-
Other salaries for instruction	167,184	-	167,184	165,986	1,198
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,000	-	5,000	5,000	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	509,021	-	509,021	507,823	1,198

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	128,399	-	128,399	127,475	924
Other salaries for instruction	89,200	-	89,200	84,726	4,474
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,000	-	4,000	4,000	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	221,599	-	221,599	216,201	5,398
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	377,682	-	377,682	377,681	1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	6,000	-	6,000	6,000	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	383,682	-	383,682	383,681	1
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,114,302	-	1,114,302	1,107,705	6,597

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	389,951	-	389,951	389,951	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	30	-	30	-	30
Other purchased services	-	-	-	-	-
General supplies	19,700	4,103	23,803	23,748	55
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	409,681	4,103	413,784	413,699	85
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,640,800	(400)	4,640,400	4,628,870	11,530
Attendance and social work services:					
Salaries	135,953	-	135,953	132,566	3,387
Other purchased services	-	-	-	-	-
Supplies and materials	400	-	400	400	-
Other objects	-	-	-	-	-
Total attendance and social work services	136,353	-	136,353	132,966	3,387
Health services:					
Salaries	158,685	-	158,685	156,320	2,365
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,150	-	4,150	3,668	482
Other objects	-	-	-	-	-
Total health services	162,835	-	162,835	159,988	2,847

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 116,435	$ -	$ 116,435	$ 116,435	$ -
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	800	-	800	800	-
Total other support services - students - related services	117,235	-	117,235	117,235	-
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-		-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	-	-	-	-	-
Educational media services/ school library:					
Salaries	85,588	-	85,588	85,588	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	-	6,000	5,898	102
Total educational media services/school library	91,588	-	91,588	91,486	102
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	219,271	(3,000)	216,271	215,920	351
Salaries of secretarial and clerical assistants	122,951	-	122,951	119,140	3,811
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	(600)	1,400	1,327	73
Other objects	-	-	-	-	-
Total support services school administration	344,222	(3,600)	340,622	336,387	4,235

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 170,361	$ 4,000	$ 174,361	$ 169,943	$ 4,418
General supplies	4,000	-	4,000	973	3,027
Total operation and maintenance of plant services	174,361	4,000	178,361	170,916	7,445
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Other employee benefits	1,476,238	-	1,476,238	1,475,423	815
Total employee benefits	1,476,238	-	1,476,238	1,475,423	815
Total undistributed expenditures	2,502,832	400	2,503,232	2,484,401	18,831
Total expenditures - current expense	7,143,632	-	7,143,632	7,113,271	30,361
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Kindergarten	-	-	-	-	-
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,143,632	-	7,143,632	7,113,271	30,361
Other financing sources:					
Operating transfer in	7,143,632	-	7,143,632	7,113,271	30,361
Total other financing sources	7,143,632	-	7,143,632	7,113,271	30,361
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,862,791	(6,450)	4,856,341	4,689,622	166,719
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	25,695	(8,130)	17,565	15,145	2,420
Other purchased services	-	-	-	-	-
Travel	12,133	-	12,133	10,725	1,408
General supplies	182,592	(73,073)	109,519	101,470	8,049
Textbooks	123,225	81,281	204,506	199,712	4,794
Other objects	29,768	300	30,068	27,905	2,163
Total regular programs	5,236,204	(6,072)	5,230,132	5,044,579	185,553
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	469,456	-	469,456	469,456	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	-	1,000
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	470,456	-	470,456	469,456	1,000
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	470,456	-	470,456	469,456	1,000

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	350,118	-	350,118	347,956	2,162
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	10,300	102	10,402	9,014	1,388
Textbooks	16,000	-	16,000	15,197	803
Other objects	-	-	-	-	-
Total bilingual education	376,418	102	376,520	372,167	4,353
School sponsored activities:					
Salaries	36,983	(1,319)	35,664	14,949	20,715
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	3,000	1,319	4,319	4,292	27
Total school sponsored activities	39,983	-	39,983	19,241	20,742
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,123,061	(5,970)	6,117,091	5,905,443	211,648
Attendance and social work services:					
Salaries	134,000	-	134,000	127,420	6,580
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	134,000	-	134,000	127,420	6,580
Health services:					
Salaries	144,728	-	144,728	143,584	1,144
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,568	900	3,468	2,425	1,043
Other objects	-	-	-	-	-
Total health services	147,296	900	148,196	146,009	2,187

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 395,844	$ -	$ 395,844	$ 395,800	$ 44
Purchased professional educational services	9,900	-	9,900	9,900	-
Supplies and materials	22,151	-	22,151	22,150	1
Other objects	-	-	-	-	-
Total other support services - students - related services	427,895	-	427,895	427,850	45
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	13,500	-	13,500	6,010	7,490
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	13,500	-	13,500	6,010	7,490
Educational media services/ school library:					
Salaries	79,373	-	79,373	79,373	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,410	-	2,410	2,410	-
Total educational media services/school library	81,783	-	81,783	81,783	-
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	1,000	-	1,000	-	1,000
Supplies and materials	-	-	-	-	-
Other objects	1,000	-	1,000	954	46
Total instructional staff training services	2,000	-	2,000	954	1,046
Support services school administration:					
Salaries of principals/ asst. principals	329,974	(500)	329,474	314,481	14,993
Salaries of secretarial and clerical assistants	214,906	-	214,906	212,185	2,721
Purchased professional and technical services	-	-	-	-	-
Other purchased services	3,000	-	3,000	704	2,296
Supplies and materials	20,000	(1,380)	18,620	17,426	1,194
Travel	600	-	600	600	-
Other objects	15,300	-	15,300	15,255	45
Total support services school administration	583,780	(1,880)	581,900	560,651	21,249

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 363,088	$ -	$ 363,088	$ 361,368	$ 1,720
Other purchased services	-	-	-	-	-
General supplies	6,934	-	6,934	1,947	4,987
Total operation and maintenance of plant services	370,022	-	370,022	363,315	6,707
Student transportation services:					
Contracted services (other than between home and school) - vendors	9,000	6,950	15,950	15,761	189
Total student transportation services	9,000	6,950	15,950	15,761	189
Employee benefits:					
Other employee benefits	1,707,456	-	1,707,456	1,707,447	9
Total employee benefits	1,707,456	-	1,707,456	1,707,447	9
Total undistributed expenditures	3,476,732	5,970	3,482,702	3,437,200	45,502
Total expenditures - current expense	9,599,793	-	9,599,793	9,342,643	257,150
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	2,750	-	2,750	-	2,750
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	2,750	-	2,750	-	2,750
Total capital outlay	2,750	-	2,750	-	2,750
Total school based expenditures	9,602,543	-	9,602,543	9,342,643	259,900
Other financing sources:					
Operating transfer in	9,602,543	-	9,602,543	9,342,643	259,900
Total other financing sources	9,602,543	-	9,602,543	9,342,643	259,900
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,325,460	(12,300)	4,313,160	4,255,808	57,352
Regular programs - undistributed instruction:					
Other salaries for instruction	49,658	-	49,658	49,658	-
Purchased professional/ educational services	16,790	(6,000)	10,790	6,867	3,923
Other purchased services	500	-	500	-	500
Travel	9,734	3,500	13,234	7,648	5,586
General supplies	116,605	(4,112)	112,493	109,057	3,436
Textbooks	133,810	6,551	140,361	134,828	5,533
Other objects	51,828	(2,500)	49,328	44,681	4,647
Total regular programs	4,704,385	(14,861)	4,689,524	4,608,547	80,977
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	141,266	-	141,266	141,266	-
Other salaries for instruction	37,163	-	37,163	37,163	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	178,429	-	178,429	178,429	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	4,000	-	4,000	1,539	2,461
Textbooks	9,550	-	9,550	-	9,550
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	13,550	-	13,550	1,539	12,011
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	172,518	-	172,518	171,698	820
Other salaries for instruction	190,766	-	190,766	190,766	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,390	-	1,390	-	1,390
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	364,674	-	364,674	362,464	2,210

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	681,273	-	681,273	680,971	302
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,116	-	1,116	101	1,015
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	682,389	-	682,389	681,072	1,317
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,239,042	-	1,239,042	1,223,504	15,538

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	1,102,877	-	1,102,877	1,100,346	2,531
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	30,021	-	30,021	28,021	2,000
Textbooks	11,000	-	11,000	6,834	4,166
Other objects	-	-	-	-	-
Total bilingual education	1,143,898	-	1,143,898	1,135,201	8,697
School sponsored activities:					
Salaries	20,383	(329)	20,054	9,297	10,757
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	17,100	(1,347)	15,753	15,267	486
Total school sponsored activities	37,483	(1,676)	35,807	24,564	11,243
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	7,124,808	(16,537)	7,108,271	6,991,816	116,455
Attendance and social work services:					
Salaries	46,892	-	46,892	46,892	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	46,892	-	46,892	46,892	-
Health services:					
Salaries	75,832	-	75,832	75,697	135
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,808	(288)	1,520	1,419	101
Other objects	-	-	-	-	-
Total health services	77,640	(288)	77,352	77,116	236

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 423,025	$ -	$ 423,025	$ 418,348	$ 4,677
Purchased professional educational services	11,368	(11,368)	-	-	-
Supplies and materials	29,826	(9,883)	19,943	19,218	725
Other objects	-	-	-	-	-
Total other support services - students - related services	464,219	(21,251)	442,968	437,566	5,402
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	13,500	-	13,500	3,048	10,452
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	13,500	-	13,500	3,048	10,452
Educational media services/ school library:					
Salaries	65,379	-	65,379	53,561	11,818
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	791	10,791	10,733	58
Total educational media services/school library	75,379	791	76,170	64,294	11,876
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	6,404	(6,400)	4	-	4
Travel	500	1,500	2,000	1,219	781
Supplies and materials	-	-	-	-	-
Other objects	1,500	(300)	1,200	1,174	26
Total instructional staff training services	8,404	(5,200)	3,204	2,393	811
Support services school administration:					
Salaries of principals/ asst. principals	343,352	-	343,352	339,697	3,655
Salaries of secretarial and clerical assistants	271,142	-	271,142	267,256	3,886
Purchased professional and technical services	-	-	-	-	-
Other purchased services	11,096	(10,579)	517	517	-
Supplies and materials	21,000	77	21,077	20,800	277
Travel	330	-	330	-	330
Other objects	2,295	33,454	35,749	35,074	675
Total support services school administration	649,215	22,952	672,167	663,344	8,823

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 632,371	$ -	$ 632,371	$ 576,818	$ 55,553
Other purchased services	6,500	16,000	22,500	22,498	2
General supplies	7,812	(3,162)	4,650	4,649	1
Total operation and maintenance of plant services	646,683	12,838	659,521	603,965	55,556
Student transportation services:					
Contracted services (other than between home and school) - vendors	6,900	6,695	13,595	13,595	-
Total student transportation services	6,900	6,695	13,595	13,595	-
Employee benefits:					
Other employee benefits	2,383,324	-	2,383,324	2,381,496	1,828
Total employee benefits	2,383,324	-	2,383,324	2,381,496	1,828
Total undistributed expenditures	4,372,156	16,537	4,388,693	4,293,709	94,984
Total expenditures - current expense	11,496,964	-	11,496,964	11,285,525	211,439
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	16,143	-	16,143	13,824	2,319
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	16,143	-	16,143	13,824	2,319
Total capital outlay	16,143	-	16,143	13,824	2,319
Total school based expenditures	11,513,107	-	11,513,107	11,299,349	213,758
Other financing sources:					
Operating transfer in	11,513,107	-	11,513,107	11,299,349	213,758
Total other financing sources	11,513,107	-	11,513,107	11,299,349	213,758
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	6,289,112	(1,000)	6,288,112	6,062,967	225,145
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	21,928	(6,000)	15,928	13,528	2,400
Other purchased services	9,500	(6,200)	3,300	-	3,300
Travel	7,034	1,300	8,334	4,938	3,396
General supplies	192,081	(34,125)	157,956	150,078	7,878
Textbooks	165,749	32,125	197,874	195,559	2,315
Other objects	37,938	(1,375)	36,563	24,211	12,352
Total regular programs	6,723,342	(15,275)	6,708,067	6,451,281	256,786
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	240,569	-	240,569	240,569	-
Other salaries for instruction	74,326	-	74,326	74,326	-
General supplies	2,000	-	2,000	1,837	163
Textbooks	4,000	-	4,000	3,786	214
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	320,895	-	320,895	320,518	377
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	165,222	-	165,222	165,222	-
Other salaries for instruction	148,652	-	148,652	148,652	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	207	793
Textbooks	7,500	-	7,500	6,182	1,318
Other objects	-	-	-	-	-
Total learning/language	322,374	-	322,374	320,263	2,111

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	723,473	-	723,473	719,575	3,898
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,700	(1,500)	1,200	-	1,200
Textbooks	1,000	-	1,000	-	1,000
Other objects	-	-	-	-	-
Total resource room	727,173	(1,500)	725,673	719,575	6,098
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,370,442	(1,500)	1,368,942	1,360,356	8,586

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	698,990	-	698,990	698,382	608
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	34,223	-	34,223	31,681	2,542
Textbooks	7,500	(200)	7,300	7,215	85
Other objects	-	-	-	-	-
Total bilingual education	740,713	(200)	740,513	737,278	3,235
School sponsored activities:					
Salaries	35,403	(1,319)	34,084	29,622	4,462
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	31,427	9,294	40,721	38,163	2,558
Total school sponsored activities	66,830	7,975	74,805	67,785	7,020
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	8,901,327	(9,000)	8,892,327	8,616,700	275,627
Attendance and social work services:					
Salaries	107,797	(3,700)	104,097	97,286	6,811
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	107,797	(3,700)	104,097	97,286	6,811
Health services:					
Salaries	205,439	-	205,439	202,186	3,253
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,052	300	7,352	6,105	1,247
Other objects	-	-	-	-	-
Total health services	212,491	300	212,791	208,291	4,500

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 427,510	$ 1,000	$ 428,510	$ 427,642	$ 868
Purchased professional educational services	-	-	-	-	-
Supplies and materials	22,666	-	22,666	19,504	3,162
Other objects	-	-	-	-	-
Total other support services - students - related services	450,176	1,000	451,176	447,146	4,030
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	15,300	-	15,300	5,052	10,248
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	15,300	-	15,300	5,052	10,248
Educational media services/ school library:					
Salaries	64,830	-	64,830	56,298	8,532
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,000	(300)	6,700	6,627	73
Total educational media services/school library	71,830	(300)	71,530	62,925	8,605
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	7,505	(7,000)	505	-	505
Travel	500	-	500	-	500
Supplies and materials	-	-	-	-	-
Other objects	1,500	-	1,500	-	1,500
Total instructional staff training services	9,505	(7,000)	2,505	-	2,505
Support services school administration:					
Salaries of principals/ asst. principals	485,110	3,700	488,810	473,498	15,312
Salaries of secretarial and clerical assistants	283,540	-	283,540	282,002	1,538
Purchased professional and technical services	20,000	(7,800)	12,200	7,635	4,565
Other purchased services	7,000	(5,000)	2,000	-	2,000
Supplies and materials	9,472	6,500	15,972	14,987	985
Travel	-	-	-	-	-
Other objects	17,700	16,300	34,000	29,173	4,827
Total support services school administration	822,822	13,700	836,522	807,295	29,227

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 592,733	$ -	$ 592,733	$ 591,775	$ 958
Other purchased services	25,300	-	25,300	22,498	2,802
General supplies	9,846	-	9,846	4,649	5,197
Total operation and maintenance of plant services	627,879	-	627,879	618,922	8,957
Student transportation services:					
Contracted services (other than between home and school) - vendors	18,534	5,000	23,534	14,975	8,559
Total student transportation services	18,534	5,000	23,534	14,975	8,559
Employee benefits:					
Other employee benefits	2,596,756	-	2,596,756	2,595,997	759
Total employee benefits	2,596,756	-	2,596,756	2,595,997	759
Total undistributed expenditures	4,933,090	9,000	4,942,090	4,857,889	84,201
Total expenditures - current expense	13,834,417	-	13,834,417	13,474,589	359,828
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	3,899	-	3,899	3,899	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	3,899	-	3,899	3,899	-
Total capital outlay	3,899	-	3,899	3,899	-
Total school based expenditures	13,838,316	-	13,838,316	13,478,488	359,828
Other financing sources:					
Operating transfer in	13,838,316	-	13,838,316	13,478,488	359,828
Total other financing sources	13,838,316	-	13,838,316	13,478,488	359,828
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	5,141,806	(117,767)	5,024,039	4,940,873	83,166
Regular programs - undistributed instruction:				-	
Other salaries for instruction	21,130	-	21,130	21,130	-
Purchased professional/ educational services	31,435	(6,000)	25,435	22,364	3,071
Other purchased services	13,060	-	13,060	8,955	4,105
Travel	6,933	-	6,933	4,099	2,834
General supplies	97,622	(5,718)	91,904	91,542	362
Textbooks	142,812	3,000	145,812	142,961	2,851
Other objects	17,925	599	18,524	17,661	863
Total regular programs	5,472,723	(125,886)	5,346,837	5,249,585	97,252
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	147,605	-	147,605	141,384	6,221
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	651	349
Textbooks	5,876	-	5,876	5,723	153
Other objects	-	-	-	-	-
Total learning/language	154,481	-	154,481	147,758	6,723

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	75,567	-	75,567	75,567	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	75,567	-	75,567	75,567	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	819,148	-	819,148	812,985	6,163
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,716	-	1,716	1,694	22
Textbooks	4,010	-	4,010	3,912	98
Other objects	-	-	-	-	-
Total resource room	824,874	-	824,874	818,591	6,283
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,054,922	-	1,054,922	1,041,916	13,006

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	132,710	36,893	169,603	168,746	857
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	27,030	-	27,030	27,000	30
Other purchased services	-	-	-	-	-
General supplies	20,130	-	20,130	16,496	3,634
Textbooks	4,000	-	4,000	4,000	-
Other objects	-	-	-	-	-
Total bilingual education	183,870	36,893	220,763	216,242	4,521
School sponsored activities:					
Salaries	56,177	5,231	61,408	58,657	2,751
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	30,000	(231)	29,769	29,343	426
Total school sponsored activities	86,177	5,000	91,177	88,000	3,177
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,797,692	(83,993)	6,713,699	6,595,743	117,956
Attendance and social work services:					
Salaries	117,884	-	117,884	114,775	3,109
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	117,884	-	117,884	114,775	3,109
Health services:					
Salaries	108,685	-	108,685	108,550	135
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,284	-	2,284	1,317	967
Other objects	-	-	-	-	-
Total health services	110,969	-	110,969	109,867	1,102

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 321,642	$ -	$ 321,642	$ 318,623	$ 3,019
Purchased professional educational services	-	-	-	-	-
Supplies and materials	17,966	-	17,966	17,074	892
Other objects	-	-	-	-	-
Total other support services - students - related services	339,608	-	339,608	335,697	3,911
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	12,960	-	12,960	5,719	7,241
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	12,960	-	12,960	5,719	7,241
Educational media services/ school library:					
Salaries	39,587	-	39,587	39,562	25
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	40	5,040	5,039	1
Total educational media services/school library	44,587	40	44,627	44,601	26
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	6,175	-	6,175	995	5,180
Travel	5,500	(3,000)	2,500	-	2,500
Supplies and materials	-	-	-	-	-
Other objects	4,500	-	4,500	-	4,500
Total instructional staff training services	16,175	(3,000)	13,175	995	12,180
Support services school administration:					
Salaries of principals/ asst. principals	370,210	(3,500)	366,710	363,450	3,260
Salaries of secretarial and clerical assistants	216,078	-	216,078	213,697	2,381
Purchased professional and technical services	-	-	-	-	-
Other purchased services	1,500	-	1,500	564	936
Supplies and materials	16,738	1,100	17,838	17,765	73
Travel	-	-	-	-	-
Other objects	14,500	3,479	17,979	17,876	103
Total support services school administration	619,026	1,079	620,105	613,352	6,753

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 491,445	$ 53,000	$ 544,445	$ 538,340	$ 6,105
Other purchased services	74,430	-	74,430	73,704	726
General supplies	4,562	-	4,562	3,677	885
Total operation and maintenance of plant services	570,437	53,000	623,437	615,721	7,716
Student transportation services:					
Contracted services (other than between home and school) - vendors	5,833	7,500	13,333	10,600	2,733
Total student transportation services	5,833	7,500	13,333	10,600	2,733
Employee benefits:					
Other employee benefits	2,089,855	-	2,089,855	2,088,179	1,676
Total employee benefits	2,089,855	-	2,089,855	2,088,179	1,676
Total undistributed expenditures	3,927,334	58,619	3,985,953	3,939,506	46,447
Total expenditures - current expense	10,725,026	(25,374)	10,699,652	10,535,249	164,403
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	10,639	25,374	36,013	-	36,013
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	10,639	25,374	36,013	-	36,013
Total capital outlay	10,639	25,374	36,013	-	36,013
Total school based expenditures	10,735,665	-	10,735,665	10,535,249	200,416
Other financing sources:					
Operating transfer in	10,735,665	-	10,735,665	10,535,249	200,416
Total other financing sources	10,735,665	-	10,735,665	10,535,249	200,416
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,182,147	(6,000)	4,176,147	4,064,260	111,887
Regular programs - undistributed instruction:					
Other salaries for instruction	38,822	-	38,822	38,039	783
Purchased professional/ educational services	18,317	(6,000)	12,317	5,917	6,400
Other purchased services	5,200	(1,000)	4,200	3,452	748
Travel	11,533	1,300	12,833	7,587	5,246
General supplies	120,692	(11,147)	109,545	100,839	8,706
Textbooks	103,103	11,547	114,650	113,184	1,466
Other objects	33,963	4,700	38,663	34,329	4,334
Total regular programs	4,513,777	(6,600)	4,507,177	4,367,607	139,570
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	37,614	-	37,614	35,921	1,693
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	37,614	-	37,614	35,921	1,693
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	457,023	-	457,023	450,120	6,903
Other salaries for instruction	192,279	-	192,279	192,232	47
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,000	-	2,000	-	2,000
Textbooks	7,589	-	7,589	7,433	156
Other objects	-	-	-	-	-
Total learning/language	658,891	-	658,891	649,785	9,106

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	698,486	-	698,486	698,485	1
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	500	-	500	437	63
Textbooks	2,804	-	2,804	2,034	770
Other objects	-	-	-	-	-
Total resource room	701,790	-	701,790	700,956	834
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,398,295	-	1,398,295	1,386,662	11,633

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	201,592	6,000	207,592	203,631	3,961
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	15,185	1,100	16,285	14,201	2,084
Textbooks	5,000	(1,100)	3,900	-	3,900
Other objects	-	-	-	-	-
Total bilingual education	221,777	6,000	227,777	217,832	9,945
School sponsored activities:					
Salaries	20,383	(329)	20,054	17,407	2,647
Other purchased services	-	-	-	-	-
Travel	11,575	(2,175)	9,400	8,993	407
General supplies	-	-	-	-	-
Other objects	18,100	329	18,429	14,606	3,823
Total school sponsored activities	50,058	(2,175)	47,883	41,006	6,877
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	6,183,907	(2,775)	6,181,132	6,013,107	168,025
Attendance and social work services:					
Salaries	68,452	-	68,452	67,257	1,195
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	68,452	-	68,452	67,257	1,195
Health services:					
Salaries	73,305	-	73,305	71,955	1,350
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,034	-	2,034	1,062	972
Other objects	-	-	-	-	-
Total health services	75,339	-	75,339	73,017	2,322

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 423,676	$ -	$ 423,676	$ 418,970	$ 4,706
Purchased professional educational services	6,590	-	6,590	-	6,590
Supplies and materials	20,166	(1,000)	19,166	18,716	450
Other objects	-	-	-	-	-
Total other support services - students - related services	450,432	(1,000)	449,432	437,686	11,746
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	13,500	(5,000)	8,500	-	8,500
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	13,500	(5,000)	8,500	-	8,500
Educational media services/ school library:					
Salaries	69,578	-	69,578	69,569	9
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,500	-	6,500	6,356	144
Total educational media services/school library	76,078	-	76,078	75,925	153
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	505	(300)	205	-	205
Travel	500	2,175	2,675	808	1,867
Supplies and materials	-	-	-	-	-
Other objects	1,500	300	1,800	-	1,800
Total instructional staff training services	2,505	2,175	4,680	808	3,872
Support services school administration:					
Salaries of principals/ asst. principals	242,550	-	242,550	231,390	11,160
Salaries of secretarial and clerical assistants	168,204	-	168,204	168,190	14
Purchased professional and technical services	-	-	-	-	-
Other purchased services	6,500	(6,000)	500	-	500
Supplies and materials	9,328	(1,000)	8,328	6,514	1,814
Travel	-	-	-	-	-
Other objects	12,100	3,000	15,100	10,493	4,607
Total support services school administration	438,682	(4,000)	434,682	416,587	18,095

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 374,012	$ 5,000	$ 379,012	$ 376,497	$ 2,515
Other purchased services	24,673	-	24,673	24,546	127
General supplies	5,084	-	5,084	2,984	2,100
Total operation and maintenance of plant services	403,769	5,000	408,769	404,027	4,742
Student transportation services:					
Contracted services (other than between home and school) - vendors	11,500	5,600	17,100	14,465	2,635
Total student transportation services	11,500	5,600	17,100	14,465	2,635
Employee benefits:					
Other employee benefits	1,831,958	-	1,831,958	1,830,572	1,386
Total employee benefits	1,831,958	-	1,831,958	1,830,572	1,386
Total undistributed expenditures	3,372,215	2,775	3,374,990	3,320,344	54,646
Total expenditures - current expense	9,556,122	-	9,556,122	9,333,451	222,671
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	5,250	-	5,250	-	5,250
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	5,250	-	5,250	-	5,250
Total capital outlay	5,250	-	5,250	-	5,250
Total school based expenditures	9,561,372	-	9,561,372	9,333,451	227,921
Other financing sources:					
Operating transfer in	9,561,372	-	9,561,372	9,333,451	227,921
Total other financing sources	9,561,372	-	9,561,372	9,333,451	227,921
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	$ -	$ -	$ -	$ -	$ -
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	4,104,066	(102,974)	4,001,092	3,995,912	5,180
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	22,312	(12,600)	9,712	5,372	4,340
Other purchased services	-	-	-	-	-
Travel	3,983	(600)	3,383	2,984	399
General supplies	95,762	(12,220)	83,542	78,819	4,723
Textbooks	144,123	(18,776)	125,347	121,378	3,969
Other objects	1,860	3,100	4,960	4,633	327
Total regular programs	4,372,106	(144,070)	4,228,036	4,209,098	18,938
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	63,193	70,000	133,193	127,770	5,423
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	200	-	200	28	172
Textbooks	250	-	250	-	250
Other objects	-	-	-	-	-
Total resource room	63,643	70,000	133,643	127,798	5,845
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	63,643	70,000	133,643	127,798	5,845

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Basic skills/remedial:					
Salaries of teachers	$ -	$ -	$ -	$ -	$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	34,000	15,000	49,000	46,165	2,835
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	34,000	15,000	49,000	46,165	2,835
School sponsored activities:					
Salaries	100,528	20,000	120,528	86,409	34,119
Other purchased services	20,451	8,981	29,432	28,247	1,185
Travel	-	-	-	-	-
General supplies	16,361	6,000	22,361	22,292	69
Other objects	58,296	29,044	87,340	83,536	3,804
Total school sponsored activities	195,636	64,025	259,661	220,484	39,177
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	4,665,385	4,955	4,670,340	4,603,545	66,795
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	147,827	-	147,827	147,143	684
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,468	-	3,468	2,973	495
Other objects	-	-	-	-	-
Total health services	151,295	-	151,295	150,116	1,179

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	$ 223,571	$ (2,000)	$ 221,571	$ 219,135	$ 2,436
Purchased professional educational services	6,368	(5,000)	1,368	-	1,368
Supplies and materials	22,255	2,000	24,255	21,256	2,999
Other objects	-	-	-	-	-
Total other support services - students - related services	252,194	(5,000)	247,194	240,391	6,803
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	3,060	(2,000)	1,060	-	1,060
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	3,060	(2,000)	1,060	-	1,060
Educational media services/ school library:					
Salaries	40,000	-	40,000	39,561	439
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,589	(8,000)	589	-	589
Total educational media services/school library	48,589	(8,000)	40,589	39,561	1,028
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	6,175	(2,100)	4,075	895	3,180
Travel	1,350	-	1,350	494	856
Supplies and materials	-	-	-	-	-
Other objects	2,625	1,500	4,125	3,182	943
Total instructional staff training services	10,150	(600)	9,550	4,571	4,979
Support services school administration:					
Salaries of principals/ asst. principals	218,431	(6,000)	212,431	211,230	1,201
Salaries of secretarial and clerical assistants	161,810	-	161,810	158,359	3,451
Purchased professional and technical services	-	-	-	-	-
Other purchased services	7,500	(5,200)	2,300	-	2,300
Supplies and materials	19,500	(2,300)	17,200	13,973	3,227
Travel	-	-	-	-	-
Other objects	14,200	4,600	18,800	17,021	1,779
Total support services school administration	421,441	(8,900)	412,541	400,583	11,958

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Blended Resource Fund 15
Statement of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2013

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	$ 237,026	$ 10,000	$ 247,026	$ 246,578	$ 448
Other purchased services	-	-	-	-	-
General supplies	5,056	-	5,056	1,217	3,839
Total operation and maintenance of plant services	242,082	10,000	252,082	247,795	4,287
Student transportation services:					
Contracted services (other than between home and school) - vendors	20,855	6,950	27,805	26,500	1,305
Total student transportation services	20,855	6,950	27,805	26,500	1,305
Employee benefits:					
Other employee benefits	1,316,164	-	1,316,164	1,315,665	499
Total employee benefits	1,316,164	-	1,316,164	1,315,665	499
Total undistributed expenditures	2,465,830	(7,550)	2,458,280	2,425,182	33,098
Total expenditures - current expense	7,131,215	(2,595)	7,128,620	7,028,727	99,893
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	8,992	3,595	12,587	12,537	50
Support services - instructional staff	10,000	(1,000)	9,000	8,986	14
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	18,992	2,595	21,587	21,523	64
Total capital outlay	18,992	2,595	21,587	21,523	64
Total school based expenditures	7,150,207	-	7,150,207	7,050,250	99,957
Other financing sources:					
Operating transfer in	7,150,207	-	7,150,207	7,050,250	99,957
Total other financing sources	7,150,207	-	7,150,207	7,050,250	99,957
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

SPECIAL REVENUE FUND

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures
Budgetary Basis
For the Year Ended June 30, 2013

	Title I	I.D.E.A.	ARRA	Title II
REVENUES:				
Other sources	$ -	$ -	$ -	$ -
State sources	-	-	-	-
Federal sources	7,313,323	6,944,335	-	1,297,606
Total Revenues	$ 7,313,323	$ 6,944,335	$ -	$ 1,297,606
EXPENDITURES:				
Instruction:				
Salaries of teachers	$ 653,581	$ 340,191	$ -	$ 712,176
Other salaries for instruction	-	-	-	-
Employee benefits	-	-	-	-
Purchased professional services	82,919	-	-	-
Transportation	-	-	-	-
Tuition	-	-	-	-
Miscellaneous purchased services	9,510	4,919,477	-	-
General supplies	258,712	450,968	-	3,886
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	1,004,722	5,710,636	-	716,062
Support services:				
Salaries of supervisors of instr.	304,546	-	-	-
Salaries - other prof. staff	-	396,269	-	-
Other salaries	-	-	-	4,462
Employee benefits	156,349	143,669	-	149,678
Purchased professional services	775,895	640,701	-	210,527
Contracted services-transportation	-	-	-	-
Rentals	-	-	-	-
Travel	-	2,400	-	-
Miscellaneous purchased services	1,890	-	-	7,214
Supplies and materials	31,811	50,660	-	13,070
Administrative cost	-	-	-	-
Miscellaneous expenditures	-	-	-	-
Total support services	1,270,491	1,233,699	-	384,951
Facilities acquisition and construction services:				
Instructional equipment	45,692	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	45,692	-	-	-
Contribution to Whole School reform	4,992,418	-	-	196,593
Total expenditures	$ 7,313,323	$ 6,944,335	$ -	$ 1,297,606

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures
Budgetary Basis
For the Year Ended June 30, 2013

Title III	Title IV	Miscellaneous Grants	Nonpublic Projects	Adult Programs	State Funded Programs	TOTAL
$ -	$ -	$ 546,418	$ -	$ -	$ 2,332,632	$ 2,879,050
-	-	73,460	1,134,072	-	47,747,851	48,955,383
975,132	-	1,097,395	-	103,425	-	17,731,216
$ 975,132	$ -	$ 1,717,273	$ 1,134,072	$ 103,425	$ 50,080,483	$ 69,565,649
$ 265,117	$ -	$ 376,267	$ -	$ 86,229	$ 13,981,360	$ 16,414,921
-	-	261,280	-	-	6,746,930	7,008,210
-	-	-	-	-	-	-
-	-	30,655	-	-	256,545	370,119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,700	-	-	48,984	4,989,671
50,927	-	184,168	-	10,600	-	959,261
-	-	12,987	-	-	-	12,987
-	-	16,584	-	-	-	16,584
316,044	-	893,641	-	96,829	21,033,819	29,771,753
-	-	-	-	-	-	304,546
439	-	394,473	-	-	7,899,390	8,690,571
-	-	20,964	-	-	225,870	251,296
46,063	-	61,471	-	6,596	8,688,004	9,251,830
29,618	-	148,592	1,055,446	-	9,853,270	12,714,049
-	-	-	-	-	2,145,688	2,145,688
-	-	-	-	-	10,003	10,003
-	-	5,848	-	-	11,827	20,075
21,665	-	43,551	-	-	170,706	245,026
3,649	-	37,898	78,626	-	38,878	254,592
-	-	-	-	-	-	-
-	-	2,200	-	-	3,028	5,228
101,434	-	714,997	1,134,072	6,596	29,046,664	33,892,904
-	-	108,635	-	-	-	154,327
-	-	-	-	-	-	-
-	-	108,635	-	-	-	154,327
557,654	-	-	-	-	-	5,746,665
$ 975,132	$ -	$ 1,717,273	$ 1,134,072	$ 103,425	$ 50,080,483	$ 69,565,649

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title I
Budgetary Basis
For the Year Ended June 30, 2013

	Title I Basic	Title I Summer	Title I Carryover
REVENUES:			
Federal sources	$ 6,610,417	$ 166,110	$ 506,145
Total revenues	$ 6,610,417	$ 166,110	$ 506,145
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ 585,969	$ 61,254	$ 6,358
Supplies and materials	222,604	2,636	2,821
Other Purchased Services	-	7,925	1,585
Other Objects	-	-	-
Purchased services	82,919	-	-
Total instruction	891,492	71,815	10,764
Support services:			
Salaries of supervisors of instruction	231,268	19,256	54,022
Personal services - employee benefits	143,105	-	13,244
Purchased professional services	605,938	74,782	95,175
Other Purchased Professional Services	1,890	-	-
Travel	-	-	-
Supplies and materials	20,808	257	10,746
Miscellaneous	-	-	-
Total support services	1,003,009	94,295	173,187
Facilities acquisition and construction services:			
Instructional equipment	45,692	-	-
Total facilities acquisition and equipment	45,692	-	-
Contribution to Whole School Reform	4,670,224	-	322,194
Total expenditures	$ 6,610,417	$ 166,110	$ 506,145

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title I
Budgetary Basis
For the Year Ended June 30, 2013

Title I SIA Basic	Title I SIA Summer	Title I SIA Carryover	Title I SIA Part G Carryover	Title ID	Total
$ -	$ -	$ 30,651	$ -	$ -	$ 7,313,323
$ -	$ -	$ 30,651	$ -	$ -	$ 7,313,323
$ -	$ -	$ -	$ -	$ -	$ 653,581
-	-	30,651	-	-	258,712
-	-	-	-	-	9,510
-	-	-	-	-	-
-	-	-	-	-	82,919
-	-	30,651	-	-	1,004,722
-	-	-	-	-	304,546
-	-	-	-	-	156,349
-	-	-	-	-	775,895
-	-	-	-	-	1,890
-	-	-	-	-	-
-	-	-	-	-	31,811
-	-	-	-	-	-
-	-	-	-	-	1,270,491
-	-	-	-	-	45,692
-	-	-	-	-	45,692
-	-	-	-	-	4,992,418
$ -	$ -	$ 30,651	$ -	$ -	$ 7,313,323

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
I.D.E.A.
Budgetary Basis
For the Year Ended June 30, 2013

	Basic	Basic Summer	Basic Carryover
REVENUES:			
Federal sources	$ 5,980,908	$ 725,064	$ 103,559
Total revenues	$ 5,980,908	$ 725,064	$ 103,559
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ 238,006	$ 102,185	$ -
Tuition	-	-	-
Purchased services	-	-	-
Other Purchased Services	4,654,885	129,788	-
General supplies	4,860	373,846	72,262
Total instruction	4,897,751	605,819	72,262
Support services:			
Salaries	393,788	2,481	-
Purchased services	601,591	39,110	-
Supplies and materials	-	19,363	31,297
Travel	-	2,400	-
Miscellaneous/benefits	87,778	55,891	-
Total support services	1,083,157	119,245	31,297
Total expenditures	$ 5,980,908	$ 725,064	$ 103,559

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
I.D.E.A.
Budgetary Basis
For the Year Ended June 30, 2013

Preschool	Preschool Summer	Preschool Carryover	Total
$ 134,804	$ -	$ -	$ 6,944,335
$ 134,804	$ -	$ -	$ 6,944,335
$ -	$ -	$ -	$ 340,191
-	-	-	-
-	-	-	-
134,804	-	-	4,919,477
-	-	-	450,968
134,804	-	-	5,710,636
-	-	-	396,269
-	-	-	640,701
-	-	-	50,660
-	-	-	2,400
-	-	-	143,669
-	-	-	1,233,699
$ 134,804	$ -	$ -	$ 6,944,335

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title II
Budgetary Basis
For the Year Ended June 30, 2013

	Title IIA	Title IIA Summer	Title IIA Carryover
REVENUES:			
Federal sources	$ 1,066,210	$ 28,485	$ 202,911
Total revenues	$ 1,066,210	$ 28,485	$ 202,911
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ 692,759	$ 19,417	$ -
Supplies	3,886	-	-
Total instruction	696,645	19,417	-
Support services:			
Salaries	4,462	-	-
Purchased professional services	196,636	9,068	4,823
Other Purchased Services	7,214	-	-
Employee benefits	148,183	-	1,495
General supplies	13,070	-	-
Total support services	369,565	9,068	6,318
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and equipment	-	-	-
Contribution to Whole School Reform	-	-	196,593
Total expenditures	$ 1,066,210	$ 28,485	$ 202,911

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title II
Budgetary Basis
For the Year Ended June 30, 2013

Title IID Technology	Title IID Technology Carryover	Title IID Technology Summer	Total
$ -	$ -	$ -	$ 1,297,606
$ -	$ -	$ -	$ 1,297,606
$ -	$ -	$ -	$ 712,176
-	-	-	3,886
-	-	-	716,062
-	-	-	4,462
-	-	-	210,527
-	-	-	7,214
-	-	-	149,678
-	-	-	13,070
-	-	-	384,951
-	-	-	-
-	-	-	-
-	-	-	196,593
$ -	$ -	$ -	$ 1,297,606

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Title IV
Budgetary Basis
For the Year Ended June 30, 2012

	Title IV	Title IV Summer	Title IV Carryover	Total
REVENUES:				
Federal sources	$ -	$ -	$ -	$ -
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES:				
Instruction:				
Salaries of teachers	$ -	$ -	$ -	$ -
Purchased professional services	-	-	-	-
General supplies	-	-	-	-
Total instruction	-	-	-	-
Support services:				
Other salaries	-	-	-	-
Purchased professional services	-	-	-	-
Supplies and materials	-	-	-	-
Employee benefits	-	-	-	-
Miscellaneous expenditures	-	-	-	-
Total support services	-	-	-	-
Contribution to Whole School Reform	-	-	-	-
Total expenditures	$ -	$ -	$ -	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Adult Programs
Budgetary Basis
For the Year Ended June 30, 2013

	Adult Basic Skills Supplemental	Adult Basic Skills	TOTAL
REVENUES:			
State sources	$ -	$ -	$ -
Federal sources	-	103,425	103,425
Total revenues	$ -	$ 103,425	$ 103,425
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ -	$ 86,229	$ 86,229
General supplies	-	10,600	10,600
Textbooks	-	-	-
Total instruction	-	96,829	96,829
Support services:			
Salaries	-	-	-
Personal services - employee benefits	-	6,596	6,596
General supplies	-	-	-
Total support services	-	6,596	6,596
Total expenditures	$ -	$ 103,425	$ 103,425

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Nonpublic Projects
Budgetary Basis
For the Year Ended June 30, 2013

	Textbook	Technology	Compensatory Education	English as a Second Language	Transportation Services
REVENUES:					
State sources	$ 78,626	$ 29,017	$ 447,303	$ 12,789	$ 50,659
Total revenues	$ 78,626	$ 29,017	$ 447,303	$ 12,789	$ 50,659
EXPENDITURES:					
Instruction:					
Textbooks	$ -	$ -	$ -	$ -	$ -
Total instruction	-	-	-	-	-
Support services:					
General Supplies	78,626	-	-	-	-
Purchased professional	-	29,017	447,303	12,789	50,659
Total support services	78,626	29,017	447,303	12,789	50,659
Total expenditures	$ 78,626	$ 29,017	$ 447,303	$ 12,789	$ 50,659

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Nonpublic Projects
Budgetary Basis
For the Year Ended June 30, 2013

Home Instruction	Supplementary Instruction	Examination/ Classification	Corrective Speech	Nursing Services	Total
$ 8,437	$ 143,625	$ 208,906	$ 45,580	$ 109,130	$ 1,134,072
$ 8,437	$ 143,625	$ 208,906	$ 45,580	$ 109,130	$ 1,134,072
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	78,626
8,437	143,625	208,906	45,580	109,130	1,055,446
8,437	143,625	208,906	45,580	109,130	1,134,072
$ 8,437	$ 143,625	$ 208,906	$ 45,580	$ 109,130	$ 1,134,072

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2013

	Center for Infant Development	Carl Perkins	21st Century 2011/2012
REVENUES:			
Other sources	$ 467,681	$ -	$ -
State sources	-	-	-
Federal sources	-	283,038	25,705
Total revenues	$ 467,681	$ 283,038	$ 25,705
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ 84,169	$ -	$ -
Other salaries for instruction	261,280	-	-
Other salaries	-	-	-
Employee benefits	-	-	-
Purchased professional services	-	14,155	-
Other Purchase Services	-	-	-
Textbooks	-	12,987	-
Miscellaneous	-	5,650	-
General supplies	3,800	73,383	3,874
Total instruction	349,249	106,175	3,874
Support services:			
Salaries of other professional staff	96,756	57,931	7,931
Other salaries	-	-	-
Personal services - employee benefits	19,988	4,533	-
Purchased professional services	-	-	-
Miscellaneous Purchase Services	-	20,105	8,582
Supplies and materials	1,688	595	5,318
Travel	-	1,283	-
Miscellaneous expenditures	-	-	-
Total support services	118,432	84,447	21,831
Facilities acquisition and construction services:			
Instructional equipment	-	92,416	-
Total facilities acquisition and construction services	-	92,416	-
Contribution to Whole School Reform	-	-	-
Total expenditures	$ 467,681	$ 283,038	$ 25,705

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2013

21st Century 2012/2013	Project Graduation	Race To The Top	Teacher's College	HIV Prevention	Councilman Cedeno
$ -	$ 9,600	$ -	$ 4,996	$ 3,420	$ 600
-	-	-	-	-	-
529,976	-	219,861	-	-	-
$ 529,976	$ 9,600	$ 219,861	$ 4,996	$ 3,420	$ 600
$ 243,097	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,500	-	-	-	-	-
11,700	-	-	-	-	-
-	-	-	-	-	-
10,334	-	-	-	-	600
11,881	9,600	69,998	4,996	-	-
293,512	9,600	69,998	4,996	-	600
152,104	-	79,751	-	-	-
-	-	-	-	-	-
30,233	-	4,945	-	168	-
25,000	-	62,392	-	-	-
12,864	-	-	-	-	-
-	-	2,775	-	1,015	-
44	-	-	-	37	-
-	-	-	-	2,200	-
220,245	-	149,863	-	3,420	-
16,219	-	-	-	-	-
16,219	-	-	-	-	-
-	-	-	-	-	-
$ 529,976	$ 9,600	$ 219,861	$ 4,996	$ 3,420	$ 600

See independent auditors' report.

Continued on next page

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2013

	Conoco Philips	Merck Freeport Math/Science	Federal Emergency Management Agency
REVENUES:			
Other sources	$ 1,966	$ 4,717	$ -
State sources	-	-	-
Federal sources	-	-	38,815
Total revenues	$ 1,966	$ 4,717	$ 38,815
EXPENDITURES:			
Instruction:			
Salaries of teachers	$ -	$ -	$ -
Other salaries for instruction	-	-	-
Other salaries	-	-	-
Employee benefits	-	-	-
Purchased professional services	-	-	-
Other Purchase Services	-	-	-
Textbooks	-	-	-
Miscellaneous	-	-	-
General supplies	1,966	233	-
Total instruction	1,966	233	-
Support services:			
Salaries of other professional staff	-	-	-
Other salaries	-	-	20,964
Personal services - employee benefits	-	-	1,604
Purchased professional services	-	-	-
Miscellaneous Purchase Services	-	-	-
Supplies and materials	-	-	16,247
Travel	-	4,484	-
Miscellaneous expenditures	-	-	-
Total support services	-	4,484	38,815
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	-	-	-
Contribution to Whole School Reform	-	-	-
Total expenditures	$ 1,966	$ 4,717	$ 38,815

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenues and Expenditures
Miscellaneous Projects
Budgetary Basis
For the Year Ended June 30, 2013

Bayway Good Neighbor Fund	EE4NJ PE	EE4NJ 12 Mth Ext.	Marine JR ROTC	Total
$ 4,437	$ -	$ -	$ 49,001	$ 546,418
-	32,260	41,200	-	73,460
-	-	-	-	1,097,395
$ 4,437	$ 32,260	$ 41,200	$ 49,001	$ 1,717,273
$ -	$ -	$ -	$ 49,001	$ 376,267
-	-	-	-	261,280
-	-	-	-	-
-	-	-	-	-
-	-	-	-	30,655
-	-	-	-	11,700
-	-	-	-	12,987
-	-	-	-	16,584
4,437	-	-	-	184,168
4,437	-	-	49,001	893,641
-	-	-	-	394,473
-	-	-	-	20,964
-	-	-	-	61,471
-	27,000	34,200	-	148,592
-	2,000	-	-	43,551
-	3,260	7,000	-	37,898
-	-	-	-	5,848
-	-	-	-	2,200
-	32,260	41,200	-	714,997
-	-	-	-	108,635
-	-	-	-	108,635
-	-	-	-	-
$ 4,437	$ 32,260	$ 41,200	$ 49,001	$ 1,717,273

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Combining Schedule of Revenue and Expenditures
Title III
Budgetary Basis
For the Year Ended June 30, 2013

	Title IIIA Basic	Title IIIA Summer	Title IIIA CO	Title III IMM Basic	Title III IMM Summer	Title III IMM Carryover	Total
REVENUES:							
Federal sources	$ 766,335	$ 76,705	$ 88,125	$ -	$ -	$ 43,967	$ 975,132
Total revenues	$ 766,335	$ 76,705	$ 88,125	$ -	$ -	$ 43,967	$ 975,132
EXPENDITURES:							
Instruction:							
Salaries	$ 259,665	$ 4,146	$ 1,306	$ -	$ -	$ -	$ 265,117
Purchased Services	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-
General Supplies	50,927	-	-	-	-	-	50,927
Total instruction	310,592	4,146	1,306	-	-	-	316,044
Support services:							
Salaries	439	-	-	-	-	-	439
Benefits	37,435	8,628	-	-	-	-	46,063
Supplies	1,940	-	1,709	-	-	-	3,649
Transportation	-	-	-	-	-	-	-
Other Purchased Services	21,665	-	-	-	-	-	21,665
Purchased Service	29,618	-	-	-	-	-	29,618
Total support services	91,097	8,628	1,709	-	-	-	101,434
Contribution to Whole School Reform	364,646	63,931	85,110	-	-	43,967	557,654
Total expenditures	$ 766,335	$ 76,705	$ 88,125	$ -	$ -	$ 43,967	$ 975,132

See independent auditor's report.

ELIZABETH SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
For the Fiscal Year Ended June 30, 2013

	Budget	Actual	Variance
EXPENDITURES:			
Instruction:			
Salaries of Teachers	$ 14,271,065	$ 13,981,360	$ 289,705
Other Salaries for Instruction	6,908,344	6,746,930	161,414
Purchased Professional & Technical Services	-	-	-
Other Purchased Services (400-500 series)	-	-	-
Tuition to Other LEAs Within the State - Regular	-	-	-
General Supplies	300,671	256,545	44,126
Other Objects	67,806	48,984	18,822
Total instruction	21,547,886	21,033,819	514,067
Support services:			
Salaries of Program Directors	-	-	-
Salaries of Supervisors of Instruction	-	-	-
Salaries of Other Professional Staff	8,602,949	7,899,390	703,559
Salaries of Secr. And Clerical Assistants	-	-	-
Other Salaries	272,282	225,870	46,412
Salaries of Community Parent Involvement Spec.	-	-	-
Salaries of Master Teachers	-	-	-
Personal Services - Employee Benefits	8,691,471	8,688,004	3,467
Purchased Educational Services - Contracted Pre-K	10,868,123	9,853,270	1,014,853
Purchased Professional - Educational Services	167,496	166,970	526
Other Purchased Professional Services	18,180	3,736	14,444
Cleaning, Repair, and Maintenance Services	-	-	-
Purchased Technical Services	-	-	-
Rentals	11,583	10,003	1,580
Contr. Serv.-Trans. (Bet. Home & Sch.)	2,163,763	2,120,206	43,557
Contr. Serv.-Trans. (Wrap Around Services)	-	-	-
Contr. Serv.-Trans. (Field Trips)	50,850	25,482	25,368
Travel	12,960	11,827	1,133
Other Purchased Services (400-500 series)	-	-	-
Supplies & Materials	73,248	38,878	34,370
Other Objects	26,285	3,028	23,257
Total support services	30,959,190	29,046,664	1,912,526
Facilities acquisition and cont. serv:			
Instructional equipment	8,916	-	8,916
Noninstructional Equipment	-	-	-
Total Facilities acquisition and cont. serv.	8,916	-	8,916
Contribution to Charter Schools	-	-	-
Transfer to General Fund	-	-	-
Total Expenditures	$ 52,515,992	$ 50,080,483	$ 2,435,509

CALCULATION OF BUDGET & CARRYOVER

Total 2012-13 PreK/ECPA Aid Allocation	$ 48,043,788
Add: Actual PreK/ECPA Aid Carryover June 30, 2012	2,682,424
Add: Budgeted Transfer From General Fund	2,332,632
Total Funds Available for 2011-12 Budget	53,058,844
Less: 2012-13 Budgeted PreK/ECPA (Including prior year budgeted carryover)	(52,515,992)
Available & Unbudgeted Funds as of June 30, 2012	542,852
Add: June 30, 2013 Unexpended PreK Aid	2,435,509
2013- Actual Carryover - PreK Aid	$ 2,978,361
2012-13 PreK Aid Carryover Budgeted in 2013-FY	$ 1,542,852

See independent auditors' report.

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CAPITAL PROJECTS FUND

ELIZABETH SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Fiscal Year Ended June 30, 2013

Project Title/Issue	Approval Date	Revised Budgetary Appropriations
Marquis de Lafayette School #6 - Sewer/Flooding Project	11/26/2008	$ 298,406
Joseph Battin School #4 - Wall Cracking Remediation	3/16/2009	243,794
Elizabeth High School #81 - Roof Replacement	3/16/2009	2,258,300
Thomas Edison School #87 - Slab Settlement	4/13/2009	152,735
Thomas Edison School #87 - Parapet Cracking	5/12/2009	1,197,544
Elmora School #12 - Building Exterior Façade Repairs	5/12/2009	557,514
Nicholas LaCorte School #3 - Replacement of Classroom Ventilation & EDPAC Units	5/12/2009	1,404,900
Alexander Hamilton Middle School #80 - Boilers Replacement	4/9/2010	870,697
Thomas A. Edison #87 Repair of Floor and Wall	6/27/2012	766,567
Honewell Energy Savings Plan	5/10/2012	9,951,326
Totals		$ 17,701,783

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
For the Fiscal Year Ended June 30, 2013

GAAP Expenditures to Date		Unexpended
Prior Years	Current Year	Appropriations June 30, 2013
$ 288,546	$ 2,228	$ 7,632
220,501	1,944	21,349
2,098,425	55,676	104,199
134,685	18,050	-
1,137,303	18,040	42,201
539,007	15,630	2,877
1,319,857	1,818	83,225
858,906	(51,184)	62,975
-	659,415	107,152
2,985,398	3,869,366	3,096,562
$ 9,582,628	$ 4,590,983	$ 3,528,172

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary
For the Fiscal Year Ended June 30, 2013

Revenues and Other Financing Sources:	
State sources - SDA grant	$ 7,750,457
Bond proceeds and transfers	-
Lease Purchases	9,951,326
Contribution from private source	-
Transfer from capital reserve	-
Transfer from capital outlay	-
Total Revenues	17,701,783
Expenditures and Other Financing Uses:	
Purchased professional and technical services	711,209
Land and improvements	-
Construction services	13,462,402
Equipment purchases	-
Total Expenditures	14,173,611
Excess (Deficiency) of revenues over (under) expenditures	3,528,172
Fund balance - beginning	8,119,155
Fund balance - ending	$ 3,528,172

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Marquis de Lafayette School #6-Sewer/Flooding Project
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 298,406	$ -	$ 298,406	$ 298,406
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	298,406	-	298,406	298,406
Expenditures and Other Financing Uses:				
Purchased professional and technical services	33,925	2,228	36,153	43,785
Land and improvements	-	-	-	-
Construction services	254,621	-	254,621	254,621
Equipment purchases	-	-	-	-
Total Expenditures	288,546	2,228	290,774	298,406
Excess (Deficiency) of revenues over (under) expenses	$ 9,860	$ (2,228)	$ 7,632	$ -

Additional Project Information:

DOE Project Number	1320-120-08-1400
SDA Project Number	1320-120-08-0EAZ
Grant Date/Letter of Notification	11/26/2008
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$240,985
Additional Authorized Cost	$0
Revised Authorized Cost	$298,406
Percentage Increase Over	24%
Original Authorized Cost	100%
Percentage Completion	100%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Joseph Battin School #4 - Wall Cracking Remediation
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 243,794	$ -	$ 243,794	$ 243,794
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	243,794	-	243,794	243,794
Expenditures and Other Financing Uses:				
Purchased professional and technical services	59,745	1,944	61,689	62,590
Land and improvements	-	-	-	-
Construction services	160,756	-	160,756	181,204
Equipment purchases	-	-	-	-
Total Expenditures	220,501	1,944	222,445	243,794
Excess (Deficiency) of revenues over (under) expenses	$ 23,293	$ (1,944)	$ 21,349	$ -

Additional Project Information:

DOE Project Number	1320-035-08-1400
SDA Grant Number	1320-035-08-0
Grant Date/Letter of Notification	3/16/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Project Authorized Cost	$203,794
Additional Authorized Cost	$0
Revised Authorized Cost	$243,794
Percentage Increase Over Original Authorized Cost	20%
Percentage Completion	N/A
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Elizabeth High School #81 - Roof Replacement
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 2,258,300	$ -	$ 2,258,300	$ 2,258,300
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	2,258,300	-	2,258,300	2,258,300
Expenditures and Other Financing Uses:				
Purchased professional and technical services	130,060	86,447	216,507	216,507
Land and improvements	-	-	-	-
Construction services	1,968,365	(30,771)	1,937,594	2,041,793
Equipment purchases	-	-	-	-
Total Expenditures	2,098,425	55,676	2,154,101	2,258,300
Excess (Deficiency) of revenues over (under) expenses	$ 159,875	$ (55,676)	$ 104,199	$ -

Additional Project Information:

DOE Project Number	1320-025-08-2400
SDA Project Number	1320-025-08-0IAI
Grant Date/Letter of Notification	3/16/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$2,258,300
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Thomas Edison School #87 - Slab Settlement
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State sources - SDA grant	$ 152,735	$ -	$ 152,735	$ 152,735
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	152,735	-	152,735	152,735
Expenditures and Other Financing Uses:				
Purchased professional and technical services	134,685	18,050	152,735	152,735
Land and improvements	-	-	-	-
Construction services	-	-	-	-
Equipment purchases	-	-	-	-
Total Expenditures	134,685	18,050	152,735	152,735
Excess (Deficiency) of revenues over (under) expenses	$ 18,050	$ (18,050)	$ -	$ -

Additional Project Information:	
DOE Project Number	1320-025-08-1400
SDA Project Number	1320-025-10-0ZOG
Grant Date/Letter of Notification	4/13/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$0
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Revised Target Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Thomas Edison School #87 - Parapet Cracking
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 1,197,544	$ -	$ 1,197,544	$ 1,197,544
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	1,197,544	-	1,197,544	1,197,544
Expenditures and Other Financing Uses:				
Purchased professional and technical services	70,333	18,040	88,373	93,170
Land and improvements	-	-	-	-
Construction services	1,066,970	-	1,066,970	1,104,374
Equipment purchases	-	-	-	-
Total Expenditures	1,137,303	18,040	1,155,343	1,197,544
Excess (Deficiency) of revenues over (under) expenses	$ 60,241	$ (18,040)	$ 42,201	$ -

Additional Project Information:

DOE Project Number	1320-025-08-1400
SDA Project Number	1320-025-08-0FAA
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	NA
Bonds Authorized	NA
Bonds Issued	NA
Original Project Authorized Cost	$1,197,544
Additional Authorized Cost	$0
Revised Authorized Cost	$1,197,544
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	N/A
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status-Budgetary Basis
Elmora School #12 - Building Exterior Façade Repairs
For the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 557,514	$ -	$ 557,514	$ 557,514
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	557,514	-	557,514	557,514
Expenditures and Other Financing Uses:				
Purchased professional and technical services	65,184	15,630	80,814	80,814
Land and improvements	-	-	-	-
Construction services	473,823	-	473,823	476,700
Equipment purchases	-	-	-	-
Total Expenditures	539,007	15,630	554,637	557,514
Excess (Deficiency) of revenues over (under) expenses	$ 18,507	$ (15,630)	$ 2,877	$ -

Additional Project Information:	
DOE Project Number	1320-150-08-1000
SDA Project Number	1320-150-08-0EAY
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$557,514
Additional Authorized Cost	$0
Revised Authorized Cost	$577,514
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Nicholas LaCorte School #3 - Replacement of Classroom Ventilation & EDPAC Units
From Inception and for the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 1,404,900	$ -	$ 1,404,900	$ 1,404,900
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	1,404,900	-	1,404,900	1,404,900
Expenditures and Other Financing Uses:				
Purchased professional and technical services	46,857	11,818	58,675	65,000
Land and improvements	-	-	-	-
Construction services	1,273,000	(10,000)	1,263,000	1,339,900
Equipment purchases	-	-	-	-
Total Expenditures	1,319,857	1,818	1,321,675	1,404,900
Excess (Deficiency) of revenues over (under) expenses	$ 85,043	$ (1,818)	$ 83,225	$ -

Additional Project Information:

DOE Project Number	1320-110-08-1400
SDA Project Number	1320-110-08-0IAU
Grant Date/Letter of Notification	5/12/2009
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$1,404,900
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Alexander Hamilton Preparatory Academy #80 - Replacement of Three Boilers
From Inception and for the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ 870,697	$ -	$ 870,697	$ 870,697
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	870,697	-	870,697	870,697
Expenditures and Other Financing Uses:				
Purchased professional and technical services	67,447	(51,184)	16,263	67,447
Land and improvements	-	-	-	-
Construction services	791,459	-	791,459	803,250
Equipment purchases	-	-	-	-
Total Expenditures	858,906	(51,184)	807,722	870,697
Excess (Deficiency) of revenues over (under) expenses	$ 11,791	$ 51,184	$ 62,975	$ -

Additional Project Information:	
DOE Project Number	1320-110-08-1400
SDA Project Number	1320-110-08-0IAU
Grant Date/Letter of Notification	4/9/2010
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$870,697
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Thomas A. Edison Career & Technical Academy #87 - Repair of Floor and Wall
From Inception and for the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ -	$ 766,567	$ 766,567	$ 766,567
Bond proceeds and transfers	-	-	-	-
Contribution from private source	-	-	-	-
Transfer from capital reserve	-	-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	-	766,567	766,567	766,567
Expenditures and Other Financing Uses:				
Purchased professional and technical services	-	-	-	-
Land and improvements	-	-	-	-
Construction services	-	659,415	659,415	766,567
Equipment purchases	-	-	-	-
Total Expenditures	-	659,415	659,415	766,567
Excess (Deficiency) of revenues over (under) expenses	$ -	$ 107,152	$ 107,152	$ -

Additional Project Information:

DOE Project Number	1320-025-10-1400
SDA Project Number	1320-025-10-0ZOG
Grant Date/Letter of Notification	6/27/2012
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$766,567
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT

Schedule of Project Revenues, Expenditures, Project Balance, and Project Status - Budgetary Basis
Honeywell Energy Savings Plan
From Inception and for the Year Ended June 30, 2013

	Prior Periods	Current Period	Totals	Revised Authorized Cost
Revenues and Other Funding Sources:				
State sources - SDA grant	$ -	$ -	$ -	$ -
Bond proceeds and transfers	-	-	-	-
Lease Purchases	9,951,326	-	9,951,326	9,951,326
Contribution from private source	-	-	-	-
Transfer from capital reserve		-	-	-
Transfer from capital outlay	-	-	-	-
Total Revenues	9,951,326	-	9,951,326	9,951,326
Expenditures and Other Financing Uses:				
Purchased professional and technical services	-	-	-	-
Land and improvements	-	-	-	-
Construction services	2,985,398	3,869,366	6,854,764	9,951,326
Equipment purchases	-	-	-	-
Total Expenditures	2,985,398	3,869,366	6,854,764	9,951,326
Excess (Deficiency) of revenues over (under) expenses	$ 6,965,928	$ (3,869,366)	$ 3,096,562	$ -

Additional Project Information:

DOE Project Number	N/A
SDA Project Number	N/A
Grant Date/Letter of Notification	N/A
Bond Authorization/Referendum Date	N/A
Bonds Authorized	$0
Bonds Issued	$0
Original Project Authorized Cost	$9,951,326
Additional Authorized Cost	$0
Revised Authorized Cost	$0
Percentage Increase Over Original Authorized Cost	0%
Percentage Completion	0%
Original Target Completion Date	N/A
Actual Completion Date	N/A

See independent auditors' report.

ENTERPRISE FUND

ELIZABETH SCHOOL DISTRICT
Statement of Net Position
Food Services Enterprise Funds
June 30, 2013

ASSETS	
Cash and cash equivalents	$ 255,603
Intergovernmental Accounts Receivable	1,337,214
Interfund Accounts Receivable	1,185,041
Inventories	162,806
Capital assets:	
Land, improvements, and construction in progress	-
Other capital assets,net of depreciation	565,561
Total capital assets	565,561
Total assets	3,506,225
DEFERRED OUTFLOWS OF RESOURCES	
Total deferred outflows of resources	-
LIABILITIES	
Accounts payable	680,202
Interfund loan payable	1,034,594
Interfund accounts payable	-
Total liabilities	1,714,796
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflows of resources	-
NET POSITION	
Invested in capital assets net of related debt	565,561
Unrestricted	1,225,868
Total net position	$ 1,791,429

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Statement of Revenues, Expenses and Changes in Fund Net Assets
Food Services Enterprise Fund
For the Year Ended June 30, 2013

Operating revenues:	
Charges for services:	
Food sales - reimbursable programs	$ 1,355,488
Food sales - non-reimbursable programs	259,094
Total operating revenues	1,614,582
Operating expenses:	
Cost of sales	8,291,027
Salaries	5,167,772
Employee benefits	2,712,400
Cleaning, repair and maintenance services	233,425
General supplies	125,388
Depreciation	142,871
Total operating expenses	16,672,883
Operating (loss)	(15,058,301)
Non-operating revenues:	
Interest income	-
State sources:	
State school breakfast program	-
State school lunch program	185,476
Federal sources:	
Lunch	9,322,881
Breakfast	3,659,223
After school snack program	598,112
Summer meal program	-
Fresh Fruit and Vegetables	491,071
Food distribution program	802,697
Total non-operating revenues	15,059,460
Income before contributions & transfers	1,159
Capital contributions:	
Transfers in	-
Change in net position	1,159
Total net position-beginning	1,790,270
Total net position-ending	$ 1,791,429

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Statement of Cash Flows
Food Services Enterprise Fund
For the Year Ended June 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$	1,544,553
Payments to employees		(5,167,772)
Payments for employee benefits		(2,712,400)
Payments to suppliers		(7,283,117)
Net cash (used for) operating activities		(13,618,736)
CASH FLOWS FROM NONCAPITAL FINANCING		
State Sources		177,392
Federal Sources		13,418,805
Net operating subsidies and transfers from other funds		(130,354)
Net cash provided by non-capital financing activities		13,465,843
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(213,359)
Net cash (used by) capital and related financing activities		(213,359)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends		-
Net cash provided by investing activities		-
Net increase in cash and cash equivalents		(366,252)
Cash and cash equivalents-beginning		621,855
Cash and cash equivalents-ending	$	255,603
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	$	(15,058,301)
Adjustments to reconcile operating (loss) to net cash (used for) operating activities		
Depreciation		142,871
Non-cash transaction from federal government		802,697
(Increase)/Decrease in interfund account receivable other		(70,029)
(Increase)/Decrease in inventories		34,568
Increase/(Decrease) in accounts payable		529,458
Net cash (used for) operating activities	$	(13,618,736)

Note: Enterprise fund is only represented by food services activity; thus no combining is required.

FIDUCIARY FUND

ELIZABETH SCHOOL DISTRICT
Combining Statement of Fiduciary Net Position
June 30, 2013

	Trust			Agency			
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Health Benefits	Payroll	Total Agency Fund
ASSETS							
Cash and cash equivalents	$ 1,396,146	$ 60,891	$ 1,457,037	$ 253,548	$ 8,205	$ 15,580,565	$ 15,842,318
Interfund loans receivable	-	-	-	-	10,912	7,968	18,880
Total Assets	$ 1,396,146	$ 60,891	$ 1,457,037	$ 253,548	$ 19,117	$ 15,588,533	$ 15,861,198
LIABILITIES							
Payroll deductions and withholdings	$ -	$ -	$ -	$ -	$ 19,117	$ 15,584,420	$ 15,603,537
Interfund loans payable	-	-	-	-	-	4,113	4,113
Due to student groups	-	-	-	253,548	-	-	253,548
Total liabilities	$ -	$ -	$ -	$ 253,548	$ 19,117	$ 15,588,533	$ 15,861,198
NET POSITION							
Reserved	1,396,146	60,891	1,457,037				
Total net position	$ 1,396,146	$ 60,891	$ 1,457,037				

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Combining Statement of Changes in Fiduciary Net Position
Trust Funds
For the Year Ended June 30, 2013

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
ADDITIONS:			
Contributions:			
Plan member	$ 558,578	$ -	$ 558,578
Other	-	56,535	56,535
Total contributions	558,578	56,535	615,113
Investment earnings:			
Interest	-	179	179
Total investment earnings	-	179	179
Total additions	558,578	56,714	615,292
DEDUCTIONS:			
Unemployment payments	-	-	-
Scholarships awarded	-	700	700
Refunds of contributions	-	-	-
Total deductions	-	700	700
Change in net position	558,578	56,014	614,592
Net position—beginning of the year	837,568	4,877	842,445
Net position—end of the year	$ 1,396,146	$ 60,891	$ 1,457,037

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Student Activity Agency Fund
Schedule of Receipts and Disbursements
For the Year Ended June 30, 2013

	Balance June 30, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Pre-K - Grade 8 Schools				
George Washington School #1	$ -	$ 19,534	$ 15,153	$ 4,381
Peterstown School # 3	3,833	12,191	12,475	3,549
Battin # 4	5,900	24,161	25,048	5,013
Mable G. Holmes # 5	9,232	9,093	11,925	6,400
Marquis de Lafayette #6	1,331	991	1,295	1,027
Elmora School # 12	357	-	289	68
Christopher Columbus School # 15	6,245	499	6,463	281
Madison Monroe School # 16	9,458	1,426	10,733	151
Robert Morris School # 18	1,131	33,146	32,841	1,436
Woodrow Wilson School # 19	3,500	3,616	3,123	3,993
Victor Mravlag School # 21	1,768	7,918	8,903	783
William Halloran School # 22	12,919	116,378	116,113	13,184
Terrence C. Reilly School # 7	17,307	95,300	87,780	24,827
Dr. Orlando Edreira Academy # 26	697	3,571	3,525	743
Dr. Albert Einstein Academy # 29	1,616	6,871	7,778	709
Ronald Reagan Academy # 30	18,881	23,872	25,573	17,180
Total prek - grade 8 schools	94,175	358,567	369,017	83,725
High school:				
Activity account	229,192	271,589	330,958	169,823
Total high school	229,192	271,589	330,958	169,823
Total all schools	$ 323,367	$ 630,156	$ 699,975	$ 253,548

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Receipts and Disbursements
For the Year Ended June 30, 2013

	Balance June 30, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Assets:				
Cash and cash equivalents	$ 15,360,109	$ 353,079,150	$ 352,858,694	$ 15,580,565
Interfund receivable-General Fund	7,234	39,630	38,896	7,968
Total Assets	$ 15,367,343	$ 353,118,780	$ 352,897,590	$ 15,588,533
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	$ 104,791	$ 183,942	$ 213,797	$ 74,936
Summer payment plan	11,966,479	13,117,084	11,956,819	13,126,744
Teachers' Pension and Annuity Fund	1,582,823	29,694,972	29,596,035	1,681,760
Public Employees' Retirement System	569,095	6,747,333	6,710,355	606,073
SUI and other withholdings	1,109,215	98,676,741	99,691,346	94,610
Garnishee	699	547,680	548,082	297
Total payroll deductions and withholdings	15,333,102	148,967,752	148,716,434	15,584,420
Interfund payable-General Fund	34,241	308,113	338,241	4,113
Total liabilities	$ 15,367,343	$ 149,275,865	$ 149,054,675	$ 15,588,533

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Health Benefits Agency Fund
Schedule of Cash Receipts and Cash Disbursements
Fiscal Year Ended June 30, 2013

	Balance June 30, 2012	Cash Receipts	Cash Disbursements	Balance June 30, 2013
Assets:				
Cash and cash equivalents	$ -	$ 4,309,853	$ 4,301,648	$ 8,205
Interfund Receivable	-	-	10,912	10,912
Total Assets	$ -	$ -	$ 10,912	$ 19,117
Liabilities:				
Health benefits account	$ -	$ 4,220,698	$ 4,212,493	$ 8,205
Flexible spending account	-	89,155	78,243	10,912
Total liabilities	$ -	$ 4,309,853	$ 4,290,736	$ 19,117

See independent auditors' report.

LONG-TERM DEBT

ELIZABETH SCHOOL DISTRICT
Long-Term Debt
Statement of Serial Bonds
June 30, 2013

Issue	Date of Issue	Amount of Issue	Annual Maturities Date	Annual Maturities Amount	Interest Rate	Balance June 30, 2010	Retired	Balance June 30, 2011
No new debt issued								
						$ -	$ -	$ -
						$ -	$ -	$ -

ELIZABETH SCHOOL DISTRICT
Long-Term Debt
Schedule of Obligations Under Capital Leases
June 30, 2013

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2013	Amount Due in one year	Amount Due beyond one year
Photocopiers	3.40%	849,923	718,097	163,196	554,901
Computers	3.25%	321,348	237,158	76,564	160,594
Photocopiers	5.49%	231,010	216,546	42,071	174,475
Photocopiers	5.88%	1,069,465	641,046	205,518	435,528
Computers	2.48%	766,899	536,206	164,135	372,071
Photocopiers	2.48%	708,917	230,781	182,698	48,083
Computers	4.47%	140,416	35,837	35,837	-
Photocopiers	8.56%	168,418	-	-	-
Printers	8.60%	113,480	-	-	-
Photocopiers	9.48%	68,416	-	-	-
Photocopiers	9.95%	288,521	-	-	-
Photocopiers	9.59%	89,399	-	-	-
Photocopiers	2.48%	172,927	20,363	20,363	-
Computers	3.40%	331,110	105,294	69,599	35,695
Computers	3.30%	124,200	21,852	21,852	-
Computers	4.44%	936,541	195,259	195,259	-
Computers	5.04%	981,120	-	-	-
Computers	4.83%	174,300	-	-	-
			$ 2,958,439	$ 1,177,092	$ 1,781,347

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Budgetary Comparison Schedule
Debt Service Fund
For the Fiscal Year
Ended June 30, 2012

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES:					
Local tax levy	$ -	$ -	$ -	$ -	$ -
State aid	-	-	-	-	-
Total revenues	$ -	$ -	$ -	$ -	$ -
EXPENDITURES:					
Bond interest	-	-	-	-	-
Bond principal	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess of revenues over expenditures	-	-	-	-	-
Other financing sources:					
Transfer from General Fund	-	-	-	-	-
Excess of revenues and other financing sources over expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

See independent auditors' report.

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Statistical Section

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.

Elizabeth School District
Net Assets by Component
Last Six Fiscal Years
(accrual basis of accounting)
(Unaudited)

	2008	2009	2010	2011	2012	2013
Governmental activities						
Invested in capital assets, net of related debt	$ 331,808,550	$ 352,319,916	$ 390,057,178	$ 386,870,311	$ 394,106,692	$ 440,296,632
Restricted	4,431,692	6,743,776	6,022,805	3,552,074	26,223,973	20,724,606
Unrestricted	(16,351,237)	(28,802,162)	(31,940,925)	(34,416,207)	(38,215,558)	(40,519,817)
Total governmental activities net assets	$ 319,889,005	$ 330,261,530	$ 364,139,058	$ 356,006,178	$ 382,115,107	$ 420,501,421
Business-type activities						
Invested in capital assets, net of related debt	$ 824,089	$ 700,691	$ 590,736	$ 473,462	$ 495,073	$ 565,561
Restricted	-	-	-	-	-	-
Unrestricted	(20,170)	114,004	385,719	1,312,643	1,295,197	1,225,868
Total business-type activities net assets	$ 803,919	$ 814,695	$ 976,455	$ 1,786,105	$ 1,790,270	$ 1,791,429
District-wide						
Invested in capital assets, net of related debt	$ 332,632,639	$ 353,020,607	$ 390,647,914	$ 387,343,773	$ 394,601,765	$ 440,862,193
Restricted	4,431,692	6,743,776	6,022,805	3,552,074	26,223,973	20,724,606
Unrestricted	(16,371,407)	(28,688,158)	(31,555,206)	(33,103,564)	(36,920,361)	(39,293,949)
Total district net assets	$ 320,692,924	$ 331,076,225	$ 365,115,513	$ 357,792,283	$ 383,905,377	$ 422,292,850

Elizabeth School District
Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)
(Unaudited)

	2008	2009	2010	2011	2012	2013
Expenses						
Governmental activities						
Instruction						
Regular	$ 129,382,351	$ 131,061,242	$ 138,562,381	$ 140,540,464	$ 164,740,364	$ 156,299,752
Special education	17,019,980	16,609,260	18,083,390	18,532,111	21,485,247	22,684,929
Other	12,751,623	12,945,640	13,247,342	13,132,000	14,929,926	15,798,354
School-sponsored/Other instructional	2,224,416	2,364,322	6,808,677	6,071,261	6,889,066	8,905,460
Community service	258,577	281,828	291,774	286,615	390,592	316,274
Support Services:						
Tuition	30,577,395	33,014,147	34,894,244	31,877,961	32,798,813	22,877,723
Student & instruction related services	38,813,884	33,946,022	41,991,513	33,756,559	40,463,064	56,160,313
School administrative services	16,390,585	16,559,445	16,738,433	16,950,404	21,252,370	21,580,184
General and business administrative services	8,102,348	5,710,502	4,514,775	6,618,098	5,388,463	6,814,275
Plant operations and maintenance	37,436,681	36,924,313	40,018,111	40,311,993	51,677,911	58,347,202
Business and other support services	8,085,779	7,998,463	9,366,197	14,032,888	8,875,906	9,855,055
Pupil transportation	12,384,688	12,642,133	12,847,943	12,719,080	13,922,535	18,291,568
Unallocated benefits	90,011,808	82,537,980	89,075,708	93,072,084	104,048,348	115,706,140
Special schools	88,475	55,977	29,525	36,214	90,742	117,441
Interest on long-term debt	108,307	102,114	132,577	133,362	96,522	115,221
Loss on disposal of equipment	-	-	-	-	-	-
Unallocated depreciation	8,942,035	9,700,126	10,651,984	11,046,801	11,541,689	10,837,971
Total governmental activities expenses	412,578,932	402,453,514	437,254,574	436,834,959	498,591,558	524,707,862
Business-type activities:						
Food service	12,374,131	12,378,989	13,583,632	13,829,853	15,811,252	16,672,883
Total business-type activities expense	12,374,131	12,378,989	13,583,632	13,829,853	15,811,252	16,672,883
Total district expenses	$ 424,953,063	$ 414,832,503	$ 450,838,206	$ 450,664,812	$ 514,402,810	$ 541,380,745
Program Revenues						
Governmental activities:						
Operating grants and contributions	$ 17,965,229	$ 12,480,925	$ 13,228,217	$ 11,466,168	$ 14,643,844	$ 15,445,383
Capital grants and contributions	-	-	-	-	-	-
Total governmental activities program revenues	17,965,229	12,480,925	13,228,217	11,466,168	14,643,844	15,445,383
Business-type activities:						
Charges for services						
Food service	1,945,831	1,606,239	1,627,614	1,450,591	1,734,436	1,614,582
Operating grants and contributions	10,430,882	10,776,682	12,113,524	13,188,231	14,080,757	15,059,460
Capital grants and contributions	-	-	-	-	-	-
Total business type activities program revenues	12,376,713	12,382,921	13,741,138	14,638,822	15,815,193	16,674,042
Total district program revenues	$ 30,341,942	$ 24,863,846	$ 26,969,355	$ 26,104,990	$ 30,459,037	$ 32,119,425
Net (Expense)/Revenue						
Governmental activities	$ (394,613,703)	$ (389,972,589)	$ (424,026,357)	$ (425,368,791)	$ (483,947,714)	$ (509,262,479)
Business-type activities	2,582	3,932	157,506	808,969	3,941	1,159
Total district-wide net expense	$ (394,611,121)	$ (389,968,657)	$ (423,868,851)	$ (424,559,822)	$ (483,943,773)	$ (509,261,320)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Property taxes levied for general purposes, net	$ 38,651,708	$ 40,970,810	$ 44,248,475	$ 48,673,323	$ 48,673,323	$ 48,673,323
Taxes levied for debt service	-	-	-	-	-	-
Federal and State aid not restricted	391,145,871	356,692,087	411,293,388	366,966,417	449,794,014	496,990,514
Miscellaneous income	2,204,962	2,682,217	2,362,022	1,596,171	11,589,306	1,984,956
Transfers	-	-	-	-	-	-
Total governmental activities	432,002,541	400,345,114	457,903,885	417,235,911	510,056,643	547,648,793
Business-type activities:						
Miscellaneous income	4,679	6,844	4,254	681	224	-
Transfers	-	-	-	-	-	-
Total business-type activities	4,679	6,844	4,254	681	224	-
Total district-wide	$ 432,007,220	$ 400,351,958	$ 457,908,139	$ 417,236,592	$ 510,056,867	$ 547,648,793
Change in Net Assets						
Governmental activities	$ 37,388,838	$ 10,372,525	$ 33,877,528	$ (8,132,880)	$ 26,108,929	$ 38,386,314
Business-type activities	7,261	10,776	161,760	809,650	4,165	1,159
Total district	$ 37,396,099	$ 10,383,301	$ 34,039,288	$ (7,323,230)	$ 26,113,094	$ 38,387,473

Elizabeth School District
Fund Balances, Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2008	2009	2010	2011	2012	2013
General Fund						
Reserved	$ 2,860,491	$ 1,310,124	$ 622,805	$ 4,720	$ 7,173,983	$ 1,527,711
Unreserved	(3,282,079)	(13,756,025)	(19,766,258)	(19,132,254)	(16,435,424)	(12,948,807)
Total general fund	$ (421,588)	$ (12,445,901)	$ (19,143,453)	$ (19,127,534)	$ (9,261,441)	$ (11,421,096)
All Other Governmental Funds						
Reserved	$ -	$ -	$ -	$ -	$ -	$ -
Unreserved, reported in:						
Special revenue fund	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)
Capital projects fund	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-
Permanent fund	-	-	-	-	-	-
Total all other governmental funds	$ (1,287,937)	$ (1,287,937)	$ (1,287,937)	$ (1,287,937)	$ (1,287,937)	$ (1,287,937)

Elizabeth School District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2004	2005	2006	2007	2008
Revenues					
Local tax levy	$ 37,663,357	$ 37,165,104	$ 37,165,104	$ 37,165,104	$ 38,651,708
Tuition charges	12,327	8,508	15,108	1,252	-
Interest earnings	499,992	836,207	1,725,738	1,699,184	909,835
Miscellaneous	1,628,984	432,816	2,690,654	2,636,537	1,295,127
State sources	285,613,273	346,444,894	333,201,103	365,974,551	388,810,465
Federal sources	18,422,772	20,828,189	22,357,839	21,046,851	20,300,635
Total revenue	343,840,705	405,715,718	397,155,546	428,523,479	449,967,770
Expenditures					
Instruction					
Regular Instruction	94,159,503	104,845,648	112,913,151	128,915,592	129,382,351
Special education instruction	12,007,894	12,818,479	13,252,070	14,750,709	17,019,980
Other special instruction	11,465,271	12,162,940	12,037,636	12,387,895	13,261,188
Vocational education	-	-		-	-
Other instruction	1,451,727	1,667,047	1,678,590	2,048,207	2,224,416
Nonpublic school programs		-			
Community service	183,506	185,728	191,778	227,140	258,577
Support Services:					
Tuition	23,737,285	25,461,294	19,677,129	28,189,481	30,577,395
Student & inst. related services	39,588,831	41,601,314	47,383,026	40,292,323	38,813,884
General administration	4,566,433	4,422,824	4,955,905	4,633,066	5,057,353
School administrative services	12,090,440	13,020,253	15,741,738	15,760,865	16,390,585
Central services	-	-	-	-	-
Admin. information technology	-	-	-	-	-
Plant operations and maintenance	31,410,059	31,499,314	35,053,382	36,680,946	37,723,891
Pupil transportation	11,564,914	10,500,139	13,559,346	12,666,374	12,384,688
Business and other support services	8,546,768	9,224,304	9,447,044	8,331,923	8,085,779
Unallocated benefits	57,882,772	64,675,130	71,148,278	83,683,761	90,011,808
Special Schools	25,439	72,641	64,389	63,009	88,475
Charter Schools	-	-			
Capital outlay	36,851,933	66,163,345	41,196,692	49,767,998	56,257,009
Debt service:					
Principal	1,200,000	1,187,000	-	-	-
Interest and other charges	152,160	71,370	-	-	-
Total expenditures	346,884,935	399,578,770	398,300,154	438,399,289	457,537,379
Excess (Deficiency) of revenues over (under) expenditures	(3,044,230)	6,136,948	(1,144,608)	(9,875,810)	(7,569,609)
Other Financing sources (uses)					
Proceeds from borrowing	-	-	-	-	-
Capital leases (non-budgeted)	-	-	-	-	-
Proceeds from lease purchase	-	-	-	-	-
agreement	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Transfers in		-	-	-	-
Transfers out	(1,024,585)	(798,200)	(176,123)	-	-
Total other financing sources (uses)	(1,024,585)	(798,200)	(176,123)	-	-
Net change in fund balances	$ (4,068,815)	$ 5,338,748	$ (1,320,731)	$ (9,875,810)	$ (7,569,609)
Debt service as a percentage of noncapital expenditures	0.44%	0.38%	0.00%	0.00%	0.00%

Source: District records

Elizabeth School District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2009	2010	2011	2012	2013
Revenues					
Local tax levy	$ 40,970,810	$ 44,248,475	$ 48,673,323	$ 48,673,323	$ 48,673,323
Tuition charges	-	184,537	262,350	119,722	101,730
Interest earnings	-	-	-	-	-
Miscellaneous	2,682,217	2,177,485	1,333,821	11,469,584	1,883,226
State sources	349,891,477	353,387,107	349,792,350	438,218,790	494,122,902
Federal sources	19,281,535	71,134,498	28,640,235	26,219,068	18,312,995
Total revenue	412,826,039	471,132,102	428,702,079	524,700,487	563,094,176
Expenditures					
Instruction					
Regular Instruction	131,061,242	138,562,381	138,257,528	164,740,364	156,299,752
Special education instruction	16,609,260	18,083,390	18,532,111	21,485,247	22,684,929
Other special instruction	13,488,730	13,924,307	13,831,716	15,711,941	16,599,480
Vocational education	-	-	-	-	-
Other instruction	2,364,322	6,808,677	6,071,261	6,889,066	8,905,460
Nonpublic school programs	-	-	-	-	-
Community service	281,828	291,774	286,615	390,592	316,274
Support Services:					
Tuition	33,014,147	34,894,244	31,877,961	32,798,813	22,877,723
Student & inst. related services	33,946,022	41,991,513	33,756,559	40,463,064	56,160,313
General administration	5,602,973	5,099,651	6,004,118	6,322,646	6,493,487
School administrative services	16,559,445	16,738,433	16,950,404	21,252,370	21,580,184
Central services	-	-	-	-	-
Admin. information technology	-	-	-	-	-
Plant operations and maintenance	37,230,419	40,399,673	40,706,378	52,118,683	58,803,019
Pupil transportation	12,642,133	12,847,943	12,719,080	13,922,535	18,291,568
Business and other support services	7,998,463	9,366,197	14,032,888	8,875,906	9,855,055
Unallocated benefits	82,537,980	89,075,708	93,072,084	104,048,348	115,706,140
Special Schools	55,977	29,525	36,214	90,742	117,441
Charter Schools					
Capital outlay	29,326,169	47,290,978	6,721,085	17,411,272	55,734,299
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	422,719,110	475,404,394	432,856,002	506,521,589	570,425,124
Excess (Deficiency) of revenues over (under) expenditures	(9,893,071)	(4,272,292)	(4,153,923)	18,178,898	(7,330,948)
Other Financing sources (uses)					
Proceeds from borrowing	-	-	-	-	-
Capital leases (non-budgeted)	-	-	-	-	-
Proceeds from lease purchase	-	-	-	-	-
agreement	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	$ (9,893,071)	$ (4,272,292)	$ (4,153,923)	$ 18,178,898	$ (7,330,948)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Elizabeth School District
General Fund - Other Local Revenue by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year Ending June 30,	Interest	Facility Rentals	Prior Year Refunds	Cancellation of Prior Year Orders	Miscellaneous	Annual Totals
2004	499,992	87,845	139,768	-	962,100	1,689,705
2005	836,207	160,947	46,141	-	37,821	1,081,116
2006	1,725,738	105,309	16,624	-	2,331,532	4,179,203
2007	1,699,184	118,354	148,586	-	2,218,234	4,184,358
2008	909,835	143,033	84,785	-	764,553	1,902,206
2009	259,147	181,237	1,219	-	1,929,511	2,371,114
2010	37,761	196,950	9,138	-	525,181	769,029
2011	30,330	173,237	5,903	-	254,987	464,457
2012	14,745	80,563	-	-	263,065	358,373
2013	14,572	64,759	-	-	236,699	316,030

Source: District records

REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Elizabeth School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment
2004	41,380,100	468,337,280	-	-	195,778,900	101,252,600	102,010,000
2005	43,000,300	472,332,580	-	-	191,062,600	98,873,100	101,463,000
2006	52,184,300	484,143,000	-	-	189,007,500	81,305,500	101,360,300
2007	50,421,400	492,296,600	-	-	181,956,800	77,715,200	101,245,400
2008	46,523,400	500,936,900	-	-	177,735,100	78,542,000	98,546,000
2009	47,467,100	512,058,500	-	-	172,788,100	77,384,100	95,324,100
2010	47,481,800	517,612,600	-	-	170,663,300	75,393,400	93,784,600
2011	49,204,300	523,406,140	-	-	169,616,400	70,146,500	92,788,800
2012	49,529,700	524,043,700			161,072,600	72,614,100	91,932,400
2013	50,803,300	525,212,200			158,868,300	69,299,900	91,533,000

Source: Abstract of Ratables Union County

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

Elizabeth School District
Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Total Assessed Value	Less : Tax Exempt Property	Public Utilities [a]	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate [b]
908,758,880	797,170,000	3,320,336	114,909,216	5,412,757,578	0.041
906,731,580	800,787,300	2,612,624	108,556,904	6,481,942,861	0.041
908,000,600	803,644,200	2,157,030	106,513,430	7,562,138,396	0.041
903,635,400	795,977,700	1,572,167	109,229,867	8,378,349,677	0.043
902,283,400	795,604,100	1,438,208	108,117,508	9,352,800,029	0.045
905,021,900	795,422,800	1,450,925	111,050,025	9,474,219,693	0.049
904,935,700	800,319,800	1,555,416	106,171,316	8,719,395,910	0.054
905,162,140	799,180,500	1,703,901	107,685,541	7,803,455,304	0.054
899,192,500	781,286,500	1,947,513	119,853,513	7,089,935,735	0.054
895,716,700	784,872,500	1,716,152	112,560,352	6,809,535,047	0.058

Source: Abstract of Ratables Union County

Note: Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

a Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

b Tax rates are per $100

Elizabeth School District
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $100 of assessed value)
(Unaudited)

	Elizabeth School District Direct Rate			Overlapping Rates		
Fiscal Year Ended June 30,	Basic Rate	General Obligation Debt Service	(From J-6) Total Direct School Tax Rate	City of Elizabeth	Union County	Total Direct and Overlapping Tax Rate
2004	0.041	-	0.041	0.084	0.024	0.148
2005	0.041	-	0.041	0.088	0.027	0.156
2006	0.041	-	0.041	0.098	0.029	0.168
2007	0.043	-	0.043	0.104	0.032	0.178
2008	0.045	-	0.045	0.108	0.035	0.188
2009	0.049	-	0.049	0.103	0.050	0.202
2010	0.054	-	0.054	0.109	0.049	0.212
2011	0.054	-	0.054	0.126	0.048	0.228
2012	0.054	-	0.054	0.125	0.047	0.226
2013	0.058	-	0.058	0.133	0.047	0.238

Source: Abstract of Ratables Union County

Elizabeth School District
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

	2013		2005	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Taxpayer 1	$ 9,202,400	1.02%	$ 18,979,500	2.09%
Taxpayer 2	6,390,400	0.70%	16,630,700	1.83%
Taxpayer 3	6,357,500	0.70%	7,937,700	0.87%
Taxpayer 4	4,144,500	0.46%	7,309,200	0.80%
Taxpayer 5	4,130,000	0.46%	6,613,000	0.73%
Taxpayer 6	4,120,200	0.45%	5,408,600	0.59%
Taxpayer 7	3,913,300	0.43%	4,698,200	0.52%
Taxpayer 8	3,535,500	0.39%	4,689,400	0.52%
Taxpayer 9	3,356,500	0.37%	4,500,000	0.49%
Taxpayer 10	3,318,900	0.37%	4,144,500	0.46%
Total	$ 48,469,200	5.35%	$ 80,910,800	8.90%

Source: Municipal Tax Assessor

Elizabeth School District
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2004	133,375,142	128,432,908	96.29%
2005	140,472,160	135,222,555	96.26%
2006	150,348,978	144,811,362	96.32%
2007	158,766,478	153,430,493	96.64%
2008	167,407,169	160,768,228	96.03%
2009	180,163,786	171,494,369	95.19%
2010	187,074,905	180,090,170	96.27%
2011	203,243,054	195,373,014	96.13%
2012	207,091,742	198,728,844	95.96%
2013	210,043,403	201,315,670	95.84%

Source: City Treasurer's Office

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Elizabeth School District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

	Governmental Activities				Business-Type Activities			
Fiscal Year Ended June 30,	General Obligation Bonds [b]	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases	Total District	Percentage of Personal Income [a]	Per Capita [a]
2004	1,187,000	-	2,357,022	-	-	3,544,022	1.21%	42,728
2005	-	-	1,955,004	-	-	1,955,004	n/a	n/a
2006	-	-	2,030,970	-	-	2,030,970	n/a	n/a
2007	-	-	1,953,927	-	-	1,953,927	n/a	n/a
2008	-	-	1,417,650	-	-	1,417,650	n/a	n/a
2009	-	-	2,134,084	-	-	2,134,084	n/a	n/a
2010	-	-	-	-	-	-	n/a	n/a
2011	-	-	-	-	-	-	n/a	n/a
2012	-	-	2,822,119	-	-	2,822,119	n/a	n/a
2013	-	-	2,958,439	-	-	2,958,439	n/a	n/a

Note: Details regarding the district's outstanding debt can be found in the notes to the financial statements.

a See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

b Includes Early Retirement Incentive Plan (ERIP) refunding

Elizabeth School District
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2004	1,187,000	-	1,187,000	0.13%	9.54
2005	-	-	-	0.00%	0.00
2006	-	-	-	0.00%	n/a
2007	-	-	-	0.00%	n/a
2008	-	-	-	0.00%	n/a
2009	-	-	-	0.00%	n/a
2010	-	-	-	0.00%	n/a
2011	-	-	-	0.00%	n/a
2012	-	-	-	0.00%	n/a
2013	-	-	-	0.00%	n/a

Notes: Details regarding the district's outstanding debt can be found in the notes to the financial statements.
a See Exhibit NJ J-6 for property tax data.
b Population data can be found in Exhibit NJ J-14.

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Elizabeth School District
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013
(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
City of Elizabeth	$ 116,956,389	100%	$ 116,956,389
City of Elizabeth Parking Authority	2,560,000	100%	2,560,000
County of Union - City's Share	1,097,146,531	10.15%	111,404,698
Subtotal, overlapping debt			230,921,087
Elizabeth District Direct Debt			-
Total direct and overlapping debt			$ 230,921,087

Source City of Elizabeth Chief Financial Officer

Elizabeth School District
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2004	2005	2006	2007
Debt limit	$ 262,460,396	$ 301,636,264	$ 354,280,038	$ 419,403,337
Total net debt applicable to limit	-	-	-	-
Legal debt margin	$ 262,460,396	$ 301,636,264	$ 354,280,038	$ 419,403,337
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

District Records

Elizabeth School District
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2013

Equalized valuation basis			
	2011	$	7,668,946,610
	2012		7,027,656,366
	2013		6,735,524,345
	[A]	$	21,432,127,321
Average equalized valuation of taxable property	**[A/3]**	$	7,144,042,440
Debt limit (6 % of	**[B]**		428,642,546
Total Net Debt Applicable to Limit	**[C]**		-
Legal debt margin	**[B-C]**	$	428,642,546

Fiscal Year					
2008	2009	2010	2011	2012	2013
$ 486,718,704	$ 535,274,152	$ 540,319,691	$ 509,471,222	$ 464,369,329	$ 428,642,546
-	-	-	-	-	-
$ 486,718,704	$ 535,274,152	$ 540,319,691	$ 509,471,222	$ 464,369,329	$ 428,642,546
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Elizabeth School District
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Year	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
2004	124,466	2,117,283,677	17,011	8.60%
2005	125,809	2,204,333,251	17,521	6.70%
2006	126,179	2,277,140,604	18,047	6.80%
2007	124,702	2,317,999,883	18,588	6.20%
2008	124,862	2,462,326,088	19,720	6.20%
2009	124,755	2,534,022,487	20,312	7.90%
2010	125,285	2,621,131,478	20,921	12.50%
2011	124,969	2,692,955,941	21,549	12.70%
2012	125,660	2,789,081,683	22,195	12.90%
2013	126,458	2,890,997,471	22,861	12.90%

Source:
a Population information provided by the NJ Dept of Labor and Workforce Development as of 05/23/2013
b Personal income has been estimated based upon the municipal population and per capita personal income presented
c Per capita personal income by municipality estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.
d Unemployment data provided by the NJ Dept of Labor and Workforce Development

Elizabeth School District
Principal Employers
Current Year and Ten Years Ago
(Unaudited)

2013			2004		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Trinitas Hospital	1,674	1.34%	Elizabeth General Hospital	2,000	2.22%
Maher Terminals	945	0.76%	St. Elizabeth Hospital	1,300	1.44%
Actavis	602	0.48%	Wakefern Food Corp.	1,152	1.28%
Wakefern Food Corp.	563	0.45%	Interbake Foods	758	0.84%
AFI Food Service	536	0.43%	Papetti's Hygrade	598	0.66%
Olympia Trail Bus Co.	442	0.35%	IKEA U.S. Inc.	404	0.45%
New England Motor Freight	358	0.29%	Nilsen Detective Agency	304	0.34%
Federal Express	300	0.24%	Federal Express	300	0.33%
Duro Bag Co	240	0.19%	Hayward Industries	300	0.33%
Altanta	191	0.15%	New England Motor Freight	300	0.33%
	5,851	4.68%		7,416	8.24%

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OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs

Elizabeth School District
Full-time Equivalent District Employees by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Instruction:										
Regular	1,844	1,960	1,809	1,958	1,566	1,476	1,690	1,566	1,930	2,022
Special education	230	236	216	233	394	286	425	435	234	247
Other special education	117	125	109	122	228	206	214	200	188	190
Vocational	98	45	52	35	13	13	12	13	8	8
Other instruction	259	239	191	74	180	214	167	171	75	74
Nonpublic school programs	-	-	-	-	-	-	-			
Adult/continuing education programs	3	-	-	-	-	-	-			
Support Services:										
Student & instruction related services	259	546	479	440	385	412	454	414	450	477
General administration	14	11	12	17	9	10	8	8	7	7
School administrative services	176	240	222	162	93	103	100	106	117	115
Other administrative services	-	-	-	-	-	-	8	-	-	-
Central services	53	91	70	67	16	24	24	27	19	18
Administrative information technology	24	58	51	52	42	50	52	52	50	49
Plant operations and maintenance	364	617	436	448	349	571	573	565	625	674
Pupil transportation	66	97	91	81	56	31	32	28	12	10
Other support services	23	38	25	25	351	247	205	191	183	185
Special Schools:										
Food Service	255	435	387	368	180	267	243	216	164	195
Child Care	-	-	-	-	-	-	-	-	-	-
Total	**3,785**	**4,738**	**4,150**	**4,082**	**3,862**	**3,910**	**4,207**	**3,992**	**4,062**	**4,271**

Source: District Personnel Records

Elizabeth School District
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]
2004	21,091	308,680,842	14,636	14.29%	2,267
2005	21,124	332,157,055	15,724	7.44%	2,492
2006	21,101	357,103,462	16,924	7.63%	2,034
2007	21,214	388,631,291	18,320	8.25%	2,191
2008	21,308	401,280,370	18,832	2.80%	2,228
2009	21,382	393,392,941	18,398	-2.30%	2,223
2010	21,744	428,113,416	19,689	7.01%	2,174
2011	22,752	426,089,976	18,728	-4.88%	2,026
2012	23,391	489,014,780	20,906	11.63%	1,840
2013	24,122	515,104,344	21,354	2.14%	1,881

Sources: District records

a Operating expenditures equal total expenditures less debt service and capital outlay.
b Teaching staff includes only full-time equivalents of certificated staff.
c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).
d In 2009/2010 Middle Schools were combined with Elementary Schools. Enrollment at Elementary Schools in 2011/2012 consists of grades K-8.

Elizabeth School District
Operating Statistics
Last Ten Fiscal Years
(Unaudited)

Pupil/Teacher Ratio							
Early Childhood	Elementary K-8 d	Middle School d	Senior High School	Average Daily Enrollment (ADE) c	Average Daily Attendance (ADA) c	% Change in Average Daily Enrollment	Student Attendance Percentage
12.3	11.8	14.0	16.5	20,852.0	19,283.0	5.14%	92.48%
12.4	11.4	12.8	13.7	20,843.0	19,251.0	-0.04%	92.36%
11.5	9.7	10.6	11.5	20,976.0	19,438.0	0.64%	92.67%
11.3	9.4	9.1	11.3	20,923.1	19,623.6	-0.25%	93.79%
10.9	9.8	8.1	10.1	20,984.3	19,622.2	0.29%	93.51%
11.0	9.6	-	9.8	21,203.2	19,740.6	1.04%	93.10%
11.5	10.1	-	9.4	21,590.9	20,234.8	1.83%	93.72%
11.3	11.6	-	10.3	22,639.6	21,137.6	4.86%	93.37%
13.7	13.1	-	11.5	23,278.4	21,923.3	2.82%	94.18%
13.9	13.2	-	11.7	24,056.9	22,617.1	3.34%	94.02%

Elizabeth School District
School Building Information
Last Ten Fiscal Years
(Unaudited)

District Building	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Elementary										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	156,748	156,748	156,748	156,748	156,748	156,748	174,460	174,460
Capacity (students)										
Enrollment	1,181	1,130	1,151	1,124	1,230	1,025	1,027	1,280	1,313	1,344
Number 2 Winfield Scott (1917)										
Square Feet	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835	67,835
Capacity (students)										
Enrollment	618	565	553	528	570	645	440	594	635	644
Number 3 Peterstown (1982)										
Square Feet	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400
Capacity (students)										
Enrollment	699	712	696	616	672	576	602	602	651	658
Number 6 Lafayette (1926)										
Square Feet	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333	128,333
Capacity (students)										
Enrollment	1,136	1,117	1,100	951	960	922	778	852	792	846
Number 12 Elmora (1916)										
Square Feet	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177	71,177
Capacity (students)										
Enrollment	679	696	679	605	639	641	676	703	733	742
Number 13 B. Franklin (1914)										
Square Feet	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305	74,305
Capacity (students)										
Enrollment	449	435	405	454	462	411	411	411	435	484
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600
Capacity (students)										
Enrollment	974	971	936	855	845	734	764	764	764	779
Number 15 C. Columbus (1917)										
Square Feet	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988	61,988
Capacity (students)										
Enrollment	610	593	596	560	562	501	646	646	664	644
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	45,655	45,655	45,655	45,655	45,655	45,655	86,527	86,527
Capacity (students)										
Enrollment	472	475	489	466	439	515	554	714	770	782
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	111,156	111,156	111,156	111,156	111,156	111,156	140,236	140,236
Capacity (students)										
Enrollment	1,009	1,040	1,004	946	1,009	875	-	819	968	1,059
Number 18 Robert Morris (1930)										
Square Feet	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856	61,856
Capacity (students)										
Enrollment	485	503	490	412	411	540	577	577	563	561
Number 19 Woodrow Wilson (1926)										
Square Feet	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290
Capacity (students)										
Enrollment	719	705	725	683	745	623	678	735	741	714
Number 20 John Marshall (1930)										
Square Feet	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Capacity (students)										
Enrollment	280	286	273	262	272	339	371	371	452	457
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	40,805	40,805	40,805	40,805	40,805	40,805	80,760
Capacity (students)										
Enrollment	292	309	312	234	249	263	140	169	192	218
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	69,236	69,236	69,236	69,236	69,236	69,236	92,236
Capacity (students)										
Enrollment	950	936	896	809	856	831	639	726	743	757
Number 25 Charles Hudson (1959)										
Square Feet	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092	67,092
Capacity (students)										
Enrollment	608	547	523	501	491	541	555	555	560	597
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Capacity (students)										
Enrollment	499	498	500	500	500	500	483	526	524	524
Number 27 Dr. Antonio Pantoja										
Square Feet	-	-	-	-	-	118,806	118,806	118,806	118,806	118,806
Capacity (students)										
Enrollment	-	-	-	-	-	896	892	1,012	1,029	1,033

Elizabeth School District
School Building Information
Last Ten Fiscal Years
(Unaudited)

District Building	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Number 28 Juan Pablo Duarte-Jose Julian Marti										
Square Feet	-	-	-	-	-	119,532	119,532	119,532	119,532	119,532
Capacity (students)										
Enrollment	-	-	-	-	-	680	816	919	906	971
Number 29 Dr. Albert Einstein (2006)										
Square Feet	-	-	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666
Capacity (students)										
Enrollment	-	-	-	782	792	768	665	798	810	811
Number 30 Ronald Regan (2006)										
Square Feet	-	-	-	119,800	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)										
Enrollment	-	-	-	737	753	752	677	784	778	784
Number 31 Monsignor Joao S. Antao										
Square Feet	-	-	-	-	-	123,000	123,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	-	-	-	-	-	345	345	677	772	777
Number 8 I Prep Academy										
Square Feet	-	-	-	-	-	-	-	-	-	40,516
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	-	-	-
Early Childhood Centers										
Number 50 Francis E Smith Early Childhood Center (2002)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)										
Enrollment	300	300	300	300	300	300	300	300	300	300
Number 51 Donald Stewart Early Childhood Center (2004)										
Square Feet	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140
Capacity (students)										
Enrollment	300	300	300	300	300	300	300	300	300	300
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	-	54,959	54,959	54,959	54,959	54,959	54,959	54,959	58,857	58,857
Capacity (students)										
Enrollment	-	300	300	300	300	300	300	300	300	300
High School										
Elizabeth High School (1977)										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)										
Enrollment	5,299	5,290	5,216	5,279	5,111	5,077	679	687	721	769
Halsey Finance Academy/Aboff Building (1983)										
Square Feet	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109
Capacity (students)										
Enrollment	-	-	-	-	-	-	944	1,054	1,030	1,102
Number 84 Thomas Jefferson Arts Academy (1929)										
Square Feet	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020
Capacity (students)										
Enrollment	-	-	-	-	-	-	814	889	836	797
Thomas A. Edison Career and Technical Academy (1937)										
Square Feet	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440
Capacity (students)										
Enrollment	-	-	-	-	-	-	655	720	663	694
Elizabeth High School - Lower Academy										
Square Feet	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Capacity (students)										
Enrollment	228	229	221	228	239	-	-	-	-	-
Elizabeth High School - Upper Academy										
Square Feet	49,448	49,448	49,448	49,448	49,448	49,448	49,448	49,448	53,088	53,088
Capacity (students)										
Enrollment	520	498	500	373	353	-	-	936	837	938
Number 4 Joseph Battin										
Square Feet	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580
Capacity (students)										
Enrollment	1,045	1,007	958	826	758	698	712	712	730	828
Number 7 Terence Reilly School										
	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030
Capacity (students)										
Enrollment	1,123	1,096	1,088	872	765	784	1,390	910	998	994
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	93,510	93,510	93,510	93,510	93,510	93,510	93,510	93,510	117,344	117,344
Capacity (students)										
Enrollment	918	886	890	711	721	-	676	708	875	914

Number of Schools at June 30, 2013
Elementary = 23
High School = 6
Early Childhood Centers = 3

Source: District Facilities Office

ELIZABETH SCHOOL DISTRICT
General Fund
Schedule of Required Maintenance for School Facilities
For the Fiscal Year ended June 30, 2013
(Unaudited)

School Facilities *	Project Numbers	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Total
George Washington School # 1	N/A	$ 417,086	$ 513,349	$ 315,881	$ 273,904	$ 336,284	$ 246,057	$ 289,029	$ 320,194	$ 367,665	$ 543,486	$ 3,622,935
Winfield Scott School # 2	N/A	102,908	106,056	100,086	107,180	163,060	123,676	143,350	137,726	156,768	122,078	1,262,888
Peterstown School # 3	N/A	100,526	121,315	95,706	159,277	173,835	153,951	175,176	165,712	145,007	139,251	1,429,756
Marquis de Lafayette #6	N/A	245,638	265,754	227,381	191,282	293,338	165,326	206,933	212,437	231,061	251,132	2,290,282
Elmora School # 12	N/A	143,278	128,062	103,068	87,833	78,587	91,687	84,728	91,942	112,565	152,422	1,074,172
Benjamin Franklin School # 13	N/A	150,704	151,780	157,332	113,915	126,993	126,055	114,854	113,223	121,994	170,107	1,346,957
Abraham Lincoln School # 14	N/A	161,560	171,728	153,209	138,363	123,132	123,335	144,092	128,599	170,121	170,704	1,484,843
Christopher Columbus School # 15	N/A	85,357	128,405	69,398	73,731	80,741	65,113	80,941	80,535	96,208	150,400	910,829
Madison Monroe School # 16	N/A	146,877	89,073	109,444	88,170	74,455	83,505	90,131	134,423	181,575	192,151	1,189,804
Mabel Holmes School # 5	N/A	469,877	234,736	169,144	144,251	163,243	139,554	200,200	210,423	274,724	293,791	2,299,943
Robert Morris School # 18	N/A	112,990	167,616	100,864	91,962	89,483	93,177	87,097	109,494	113,275	150,390	1,116,348
Woodrow Wilson School # 19	N/A	215,389	167,616	122,765	95,946	103,294	95,177	109,783	144,232	170,220	161,453	1,385,875
John Marshall School # 20	N/A	159,962	80,922	95,374	76,573	110,532	69,905	103,939	88,242	130,342	91,725	1,007,516
No. 88 Lower Academy	N/A	114,105	97,589	72,713	-	80,272	63,692	60,699	70,776	67,519	42,781	670,146
No. 89 Upper Academy	N/A	336,813	86,934	100,604	85,876	102,394	90,470	110,657	108,735	133,160	134,837	1,290,480
Nicholas Murray Butler School # 23	N/A	148,193	152,084	456,025	119,957	152,599	124,682	135,127	155,974	176,572	214,207	1,835,420
Charles Hudson # 25	N/A	163,491	161,940	161,498	148,621	147,530	132,497	155,567	154,016	155,420	161,232	1,541,812
Dr. Orlando Edreira Academy #26	N/A	146,427	127,638	140,153	128,130	173,072	124,758	125,752	121,675	98,049	159,667	1,345,321
Terence Reily School # 7	N/A	622,811	566,312	307,222	249,178	262,282	247,522	311,417	302,899	238,518	339,732	3,447,893
Alexander Hamilton #80	N/A	193,576	161,648	149,933	117,003	128,062	123,206	138,273	178,671	230,826	246,767	1,667,965
Joseph Battin #4	N/A	391,865	319,577	177,802	179,625	219,658	211,375	190,047	207,254	235,985	269,503	2,402,691
Terrence C. Reilly School #76	N/A	99,276	173,361	77,608	74,760	-	-	-	-	-	-	425,005
Elizabeth High School #81	N/A	1,061,623	1,315,805	792,691	818,883	707,343	657,173	716,486	690,699	672,616	843,746	8,277,065
Jefferson House #84	N/A	245,558	393,673	413,375	159,277	202,047	248,490	357,678	292,834	296,311	415,480	3,024,723
Sam Aboff House #86	N/A	21,052	55,186	42,633	21,847	52,938	55,039	48,942	60,824	108,139	58,067	524,667
Thomas Edison Vo Tech #87	N/A	136,388	243,153	273,112	124,213	291,093	180,544	280,608	246,693	304,552	346,915	2,427,271
Francis C. Smith ECC #50	N/A	32,975	38,355	73,156	75,788	82,772	89,320	74,494	83,352	92,725	93,206	736,143
Donald Stewart ECC #51	N/A	-	32,974	66,612	79,168	104,729	81,275	98,785	87,931	94,980	110,461	756,915
Dr. Martin Luther King ECC #52	N/A	-	25,200	63,205	62,746	82,115	70,125	85,980	90,975	92,608	88,265	661,219
Dr. Antonia Pantoja #27	N/A	-	-	-	-	-	73,339	113,124	115,045	136,351	141,055	578,914
Juan Pablo Duarte-Jose Julian Marti #28	N/A	-	-	-	-	-	88,342	137,705	147,895	149,246	191,234	714,422
Dr. Albert Einstein #29	N/A	-	-	95,663	128,798	112,371	137,192	134,958	147,143	217,836	180,704	1,154,665
Ronald Regan Academy #30	N/A	-	-	-	49,622	123,443	97,555	139,718	141,287	156,435	187,396	895,456
Monsignor Joao S. Antao #31	N/A	-	-	-	40,555	145,646	135,234	153,999	161,077	171,172	154,340	962,023
		-	-	-	-	-	-	-	-	-	-	-
		$ 6,226,305	$ 6,277,841	$ 5,283,657	$ 4,306,434	$ 5,087,343	$ 4,608,348	$ 5,400,269	$ 5,502,937	$ 6,100,545	$ 6,968,685	$ 55,762,364

* School facilities as defined under EFCFA
(N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

Source: District records

ELIZABETH SCHOOL DISTRICT
Insurance Schedule
June 30, 2013
(Unaudited)

Description	Coverage Limits	Deductible
Commercial Property Package		
Blanket Real and Personal Property	500,000,000	25,000
Blanket Extra Expense	50,000,000	25,000
Blanket Valuable Papers	10,000,000	25,000
Demolition and Incremental Cost of Construction	10,000,000	25,000
Pollutant Cleanup & Removal	250,000	25,000
Flood - Zone A&V	10,000,000	500,000
Flood - All Other Zones	50,000,000	25,000
Terrorism	100,000,000	25,000
Environmental Liability	1,000,000	10,000
Earthquake	50,000,000	25,000
Service Interruption	250,000	24 Hours
Boiler and Machinery		
Equipment Breakdown	100,000,000	10,000
Extra Expense	10,000,000	10,000
Off Premise Property Damage	100,000	10,000
EDP		
Blanket EDP	16,325,000	1,000
EDP Computer Virus	250,000	1,000
EDP Loss of Income	10,000	1,000
EDP Flood	1,000,000	1,000
Crime		
Crime - Employee Dishonesty	100,000	500
Computer Wire Transfer	100,000	500
Money Order & Counterfeit Currency	100,000	500
Money and Securities	100,000	1,000
Forgery & Alteration	100,000	500
General Liability		
CSL for BI and Property Damage	16,000,000	n/a
Bodily Injury from Products and Completed Operations	16,000,000	n/a
Personal and Advertising Injury	16,000,000	n/a
Sexual Abuse/Child Molestation per Occurrence	16,000,000	n/a
Medical Expense	10,000	n/a
Employee Benefits Liability	16,000,000	1,000
Auto		
Auto - CSL for Bodily Injury and Property Damage	16,000,000	1,000
Uninsured/Underinsured Motorist	1,000,000	1,000
Garage keepers Liability	Included	1,000
Personal Injury Protection	250,000	1,000
Hired Non-Owned	1,000,000	1,000
Hired Car Physical Damage (Maximum)	75,000	1,000
Medical Payments	10,000	1,000
Errors and Omissions		
Aggregate/policy period	16,000,000	50,000
Legal Defense per Claim	100,000	50,000
Legal Defense Aggregate	300,000	50,000
Student Accident		
Aggregate/Catastrophic	5,025,000	
Disability	1,000,000	
Primary WC-TPA		
SIR		500,000
Excess Workers Compensation		
Per Occurrence	100,000,000	700,000-SIR
Employee Liability	1,000,000	
Surety Bonds		
P. Grant	300,000	
Blanket Bond	500,000	
H. Kennedy	300,000	
A. Mortola	1,300,000	
G. Del Cueto	300,000	
Travel Accidents		
Aggregate	500,000	
Each Occurrence	100,000	
Prescription		
Single	156,000	
Family	418,000	
P&C	211,000	
Dental		
Composite Rate	70,000	
Vision		
Rate	500	

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Single Audit Section

MENDONCA & PARTNERS
Certified Public Accountants LLC

Helder Mendonca, CPA
Robert G. D'Uva, CPA
Christopher Reed, CPA
Amedeo Luongo, CPA
João P. Santos, CPA

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARD*

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and audit requirements as prescribed by the *Office of School Finance, Department of Education, State of New Jersey*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of and for the fiscal ended June 30, 2013, and the related notes to the financial statements, which collectively comprises the District's basic financial statements and have issued our report thereon dated December 5, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Elizabeth School District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Elizabeth School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a

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combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

We noted certain matters that we reported to the City of Elizabeth School District in a separate report entitled, *Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance* dated December 5, 2013.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the *Office of School Finance, Department of Education, State of New Jersey* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Union, New Jersey
December 5, 2013

Mendonca & Partners CPAs LLC

MENDONCA & PARTNERS
Certified Public Accountants LLC

Public School Accountant No. 20CS00244700

MENDONCA & PARTNERS
Certified Public Accountants LLC

Helder Mendonca, CPA
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04

Honorable President and Members
Of the Board of Education
City of Elizabeth
County of Union
Elizabeth, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the City of Elizabeth School District's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and *the New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of City of Elizabeth School District's major federal and state programs for the fiscal year ended June 30, 2013. City of Elizabeth School District's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Elizabeth School District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and *the New Jersey State Aid/Grant Compliance Supplement*; and the audit requirements as prescribed by the *Office of School Finance, Department of Education, State of New Jersey;* and New Jersey OMB's Circular 04-04 *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance

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requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Elizabeth School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City of Elizabeth School District's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Elizabeth School District complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

The management of the City of Elizabeth School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Elizabeth School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133; and *the New Jersey State Aid/Grant Compliance Supplement*; and the audit requirements as prescribed by the *Office of School Finance, Department of Education, State of New Jersey;* and New Jersey OMB's Circular 04-04 but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Elizabeth School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal

control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133; and *the New Jersey State Aid/Grant Compliance Supplement*; and the audit requirements as prescribed by the *Office of School Finance, Department of Education, State of New Jersey;* and New Jersey OMB's Circular 04-04. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information of the audit committee, management, the City of Elizabeth School District, the New Jersey State Department of Education and other federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Union, New Jersey
December 5, 2013

Mendonca & Partners CPAs, LLC

MENDONCA & PARTNERS
Certified Public Accountants LLC

Public School Accountant No. 20CS00244700

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ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2012
U.S. Department of Education					
General Fund:					
Education Jobs Fund	84.410A	ARRA___11	$ 24,563	7/1/2012to 9/30/2012	$ -
Medical Assistance Program (SEMI)	93.778	N/A	654,127	7/1/2011 to 6/30/2012	(129,475)
Medical Assistance Program (SEMI)	93.778	N/A	653,203	7/1/2012 to 6/30/2013	-
Total General Fund					(129,475)
U.S. Department of Education					
Passed - through State Department of Education:					
Special Revenue Fund:					
Title I, Part A	84.010	NCLB___05	8,265,724	09/01/2004 to 08/31/2005	11,282
Title I, Part A Carryover	84.010	NCLB___06	411,594	09/01/2005 to 08/31/2006	18,412
Title I, Part A Carryover	84.010	NCLB___04	332,021	09/01/2003 to 08/31/2004	28,986
Title I, Part A	84.010	NCLB___13	7,837,563	09/01/2012 to 08/31/2013	-
Title I, Part A	84.010	NCLB___11	8,094,329	09/01/2010 to 08/31/2011	(1,128,520)
Title I, Part A	84.010	NCLB___12	8,326,619	09/01/2011 to 08/31/2012	(1,174,859)
ARRA Title I	84.389	ARRA___11	6,123,444	09/01/2009 to 08/31/2011	(58,910)
ARRA Title I SIA	84.388	ARRA___11	183,645	09/01/2009 to 08/31/2011	12,958
Title I SIA	84.010	NCLB___11	364,477	09/01/2010 to 08/31/2011	77,662
Title I SIA	84.010	NCLB___10	57,664	09/01/2009 to 08/31/2010	(20,921)
Title I SIA	84.010	NCLB___09	336,011	09/01/2008 to 08/31/2009	(5,571)
Title I SIA Carryover	84.010	NCLB___04	351,073	09/01/2003 to 06/30/2004	(1,664)
Title I SIA Part G	84.010	NCLB___09	100,000	09/01/2008 to 08/31/2009	2,172
Title I SIA Part G	84.010	NCLB___08	223,000	09/01/2007 to 08/31/2008	(207,842)
Title IV	84.188	NCLB___05	205,392	09/01/2004 to 08/31/2005	1,426
Title IV	84.188	NCLB___06	207,976	09/01/2005 to 08/31/2006	39
Title IV Carryover	84.188	NCLB___04	41,599	09/01/2003 to 08/31/2004	4,504
Adult Basic Skills	84.002	N/A	103,425	09/01/2012 to 08/31/2013	-
Adult Basic Skills	84.002	N/A	150,000	09/01/2010 to 08/31/2011	(8)
Adult Basic Skills	84.002	N/A	210,000	09/01/2009 to 08/31/2010	12,999
Carl Perkins	84.048	N/A	288,974	09/01/2012 to 06/30/2013	-
Carl Perkins	84.048	N/A	274,264	09/01/2011 to 06/30/2012	(24,713)
Carl Perkins	84.048	N/A	271,671	09/01/2010 to 06/30/2011	1,267
Carl Perkins	84.048	N/A	293,487	09/01/2009 to 06/30/2010	1,369
Carl Perkins	84.048	N/A	268,379	09/01/2008to 06/30/2009	-
Carl Perkins	84.048	N/A	342,435	09/01/2007 to 06/30/2008	8,177
Carl Perkins	84.048	N/A	281,915	09/01/2006 to 06/30/2007	11,867
Carl Perkins	84.048	N/A	274,805	09/01/2004 to 06/30/2005	9,452
Carl Perkins	84.048	N/A	265,451	09/01/2003 to 06/30/2004	13,154
Federal Emergency Management Agency	84.938C	N/A	38,815	10/30/2012 to 06/30/2013	-

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Deferred Revenue/ Interfund Payable	Balance at June 30, 2013 Due to Grantor at June 30, 2013
$ -	$ -	$ (24,563)	$ -	$ -	$ (24,563)	$ -	$ -
-	129,475		-	-	-	-	-
-	479,484	(653,203)	-	-	(173,719)	-	-
-	608,959	(677,766)	-	-	(198,282)	-	-
-	-	-	-	-	-	11,282	-
-	-	-	-	-	(73,768)	92,180	-
-	-	-	-	-	-	28,986	-
-	6,338,671	(6,610,417)	-	-	(1,498,892)	1,227,146	-
-	466,406	(64,763)	-	-	(979,029)	252,152	-
-	2,030,834	(607,492)	-	-	-	248,483	-
-	7,576	-	-	-	(109,267)	57,933	-
-	-	-	-	-	-	12,958	-
-	6,347	(30,651)	-	-	-	53,358	-
-	20,921	-	-	-	-	-	-
-	117,826	-	-	-	-	112,255	-
-	-	-	-	-	(1,664)	-	-
-	-	-	-	-	(3,750)	5,922	-
-	-	-	-	-	(223,000)	15,158	-
-	-	-	-	-	-	1,426	-
-	-	-	-	-	-	39	-
-	-	-	-	-	-	4,504	-
-	64,178	(103,425)	-	-	(39,247)	-	-
-	-	-	-	-	(8)	-	-
-	-	-	-	-	(7,622)	20,621	-
-	242,607	(283,038)	-	-	(46,367)	5,936	-
-	28,501	-	-	5,541	(1,753)	-	-
-	-	-	-	-	(17,791)	19,058	-
-	-	-	-	-	(23,867)	25,236	-
-	-	-	-	-	(13,218)	13,218	-
-	-	-	-	-	-	8,177	-
-	-	-	-	-	-	11,867	-
-	-	-	-	-	-	9,452	-
-	-	-	-	-	-	13,154	-
-	-	(38,815)	-	-	(38,815)	-	-

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2012
U.S. Department of Education - continued					
Passed - through State Department of Education:					
Special Revenue Fund - Continued:					
Title IIA	84.168	NCLB___13	$ 1,437,922	09/01/2012 to 08/31/2013	$ -
Title IIA	84.168	NCLB___12	1,588,437	09/01/2011 to 08/31/2012	147,785
Title IIA	84.168	NCLB___11	1,731,169	09/01/2010 to 08/31/2011	18,742
Title IIA	84.168	NCLB___10	1,734,173	09/01/2009 to 08/31/2010	(12,370)
Title IIA	84.168	NCLB___09	1,752,513	09/01/2008 to 08/31/2009	2,888
Title IIA Carryover	84.168	NCLB___05	1,789,157	09/01/2004 to 08/31/2005	9,510
Title IIA Carryover	84.168	NCLB___04	1,808,558	09/01/2003 to 08/31/2004	(2,177)
Title IIA Carryover	84.168	NCLB___06	78,688	09/01/2005 to 08/31/2006	3,321
Title IID Technology	84.168	NCLB___11	21,976	09/01/2010 to 08/31/2011	(996)
Title IID Technology Carryover	84.168	NCLB___06	157,181	09/01/2005 to 08/31/2006	9,783
Title IID Technology Carryover	84.168	NCLB___05	210,362	09/01/2004 to 08/31/2005	3,117
Title IID Technology Carryover	84.168	NCLB___04	209,296	09/01/2003 to 08/31/2004	1,630
Title III A	84.365	NCLB___13	863,634	09/01/2012 to 08/31/2013	-
Title III A	84.365	NCLB___12	747,101	09/01/2011 to 08/31/2012	(98,890)
Title IIIA	84.365A	NCLB___09	857,183	09/01/2008 to 08/31/2009	(21,885)
Title IIIA Carryover	84.365A	NCLB___05	896,553	09/01/2004 to 08/31/2005	5,164
Title III Carryover	84.365A	NCLB___04	943,888	09/01/2003 to 08/31/2004	462
Title IIIA Carryover	84.365A	NCLB___06	1,074,172	09/01/2005 to 08/31/2006	(20,007)
Title III - Supplemental Immigrant	84.365	NCLB___12	345,708	09/01/2011 to 08/31/2012	(54,146)
Title III - Supplemental Immigrant	84.365	NCLB___11	157,081	09/01/2010 to 08/31/2011	4,042
Title V Carryover	84.298	NCLB___06	117,264	09/01/2005 to 08/31/2006	3,349
Title V Carryover	84.298	NCLB___04	111,314	09/01/2003 to 08/31/2004	(3,951)
Title V Carryover	84.298	NCLB___05	182,127	09/01/2004 to 08/31/2005	1,073
NJ Refugee Student Impact	93.576	N/A	98,715	09/01/2005 to 06/30/2006	2,729
NJ Refugee Student Impact	93.576	N/A	109,919	09/01/2003 to 06/30/2004	16,439
Disaffected Youth	84.186	N/A	251,100	09/01/2003 to 06/30/2004	99,186
Disaffected Youth	84.186	N/A	285,576	09/01/2002 to 06/30/2003	88,276
STAR-W	84.318	N/A	154,260	09/01/2005 to 06/30/2006	2,201
STAR-W	84.318	N/A	240,000	09/01/2004 to 06/30/2005	(286)
Matrix Grant	84.366B	N/A	139,978	09/01/2006 to 06/30/2007	39,364
Matrix Grant	84.366B	N/A	112,613	09/01/2005 to 06/30/2006	16,617
Advance Placement Grant	84.323A	N/A	40,201	09/01/2004 to 08/31/2005	(29,879)
Reading First	84.357	N/A	749,597	08/01/2009 to 06/30/2010	(111,982)
Reading First	84.357	N/A	2,193,839	09/01/2007 to 06/30/2008	205,726
Reading First	84.357	N/A	2,014,674	09/01/2006 to 06/30/2007	(790)
Reading First	84.357	N/A	2,088,014	09/01/2005 to 06/30/2006	62,766
Reading First	84.357	N/A	2,031,225	09/01/2004 to 06/30/2005	(33,941)
Reading First	84.357	N/A	1,750,000	09/01/2003 to 06/30/2004	15,671
Community for Learning	84.287	N/A	500,000	09/01/2003 to 06/30/2004	71,340

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at June 30, 2013
$ -	$ 731,483	$ (1,066,210)	$ -	$ -	$ (706,439)	$ 371,712	$ -
-	-	(231,396)	-	-	(98,074)	14,463	-
-	-	-	-	-	-	18,742	-
-	-	-	-	-	(12,370)	-	-
-	-	-	-	-	-	2,888	-
-	-	-	-	-	-	9,510	-
-	-	-	-	-	(2,597)	420	-
-	-	-	-	-	-	3,321	-
-	-	-	-	-	(1,314)	318	-
-	-	-	-	-	-	9,783	-
-	-	-	-	-	-	3,117	-
-	-	-	-	-	(402)	2,032	-
-	470,653	(766,896)	-	-	(392,981)	96,738	
-	193,867	(164,269)	-	-	(130,432)	61,140	-
-	-	-	-	-	(21,885)	-	-
-	-	-	-	-	-	5,164	-
-	-	-	-	-	-	462	-
-	-	-	-	-	(21,284)	1,277	-
-	69,006	(19,570)	-	-	(14,854)	10,144	-
-	20,355	(24,397)	-	-	-	-	-
-	-	-	-	-	-	3,349	-
-	-	-	-	-	(3,951)	-	-
-	-	-	-	-	-	1,073	-
-	-	-	-	-	-	2,729	-
-	-	-	-	-	-	16,439	-
-	-	-	-	-	-	99,186	-
-	-	-	-	-	-	88,276	-
-	-	-	-	-	-	2,201	-
-	-	-	-	-	(286)	-	-
-	-	-	-	-	-	39,364	-
-	-	-	-	-	-	16,617	-
-	-	-	-	-	(29,879)	-	-
-	-	-	-	-	(150,527)	38,545	-
-	-	-	-	-	(2,829)	208,555	-
-	-	-	-	-	(790)	-	-
-	-	-	-	-	-	62,766	-
-	-	-	-	-	(33,941)	-	-
-	-	-	-	-	-	15,671	-
-	-	-	-	-	-	71,340	-

See independent auditors' report.

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ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2012
U.S. Department of Education - continued					
Passed - through State Department of Education:					
Special Revenue Fund - Continued:					
21 ST Century Comm. Learning	84.287C	N/A	$ 535,000	09/01/2011 to 08/31/2012	$ (10,654)
21 ST Century Comm. Learning	84.287C	N/A	569,482	09/01/2012 to 08/31/2013	-
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2009 to 08/31/2010	(21,344)
21 ST Century Comm. Learning	84.287C	N/A	534,515	09/01/2008 to 08/31/2009	(41,324)
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2007 to 08/31/2008	10,773
21 ST Century Comm. Learning	84.287C	N/A	492,090	09/01/2004 to 08/31/2005	(72,343)
21 ST Century Comm. Learning	84.287C	N/A	535,000	09/01/2005 to 08/31/2006	3,508
Race To The Top	84.416	FT__13	663,131	07/01/2012 to 11/30/2015	-
ARRA - IDEA	84.391	ARRA___11	6,517,318	09/01/2009 to 08/31/2011	12,485
ARRA - IDEA Preschool	84.392	ARRA___11	237,007	09/01/2009 to 08/31/2011	24,665
IDEA	84.027	FT___13	6,207,960	9/1/2012 to 8/31/2013	-
IDEA	84.027	FT___12	5,746,957	09/01/2011 to 8/31/2012	(607,067)
IDEA	84.027	FT___11	5,499,541	09/01/2010 to 08/31/2011	247,063
IDEA	84.027	FT___10	5,305,987	09/01/2009 to 08/31/2010	(78,648)
IDEA	84.027	FT___09	5,347,239	09/01/2008 to 08/31/2009	540
IDEA Preschool	84.027	FT___06	5,028,357	09/01/2005 to 06/30/2006	1,121
IDEA Preschool	84.027	FT___13	135,221	9/1/2012 to 8/31/2013	-
IDEA Preschool	84.027	FT___12	128,626	09/01/2011 to 8/31/2012	(126,984)
IDEA Preschool	84.027	FT___11	127,321	09/01/2010to 08/31/2011	(3,133)
IDEA Preschool	84.027	FT___10	115,707	09/01/2009 to 08/31/2010	(5,566)
IDEA Preschool	84.027	FT___09	111,956	09/01/2008 to 08/31/2009	(10,697)
IDEA Preschool	84.027	FT___08	125,885	09/01/2007 to 08/31/2008	8,992
IDEA Preschool	84.027	FT___06	167,542	09/01/2005 to 06/30/2006	8,407
IDEA Preschool	84.027	FT___04	144,696	09/01/2003 to 06/30/2004	(5,882)
Total Special Revenue Fund					(2,633,489)
U.S. Department of Agriculture					
Passed - through State Department of Education:					
Enterprise Fund:					
Food Distribution Program	10.550	N/A	802,697	09/01/2012 to 06/30/2013	-
School Breakfast Program	10.553	N/A	3,678,996	09/01/2011 to 06/30/2012	(193,339)
School Breakfast Program	10.553	N/A	3,659,224	09/01/2012 to 06/30/2013	-
National School Lunch Program	10.555	N/A	8,712,845	09/01/2011 to 06/30/2012	(376,361)
National School Lunch Program	10.555	N/A	9,322,881	09/01/2012 to 06/30/2013	-
Fresh Fruit and Vegetables	10.582	N/A	161,337	09/01/2011 to 06/30/2012	(25,798)
Fresh Fruit and Vegetables	10.582	N/A	491,071	09/01/2012 to 06/30/2013	-
After School Snack Program	10.559	N/A	544,083	09/01/2011 to 06/30/2012	(3,263)
After School Snack Program	10.559	N/A	598,112	09/01/2012 to 06/30/2013	-
Total Enterprise Fund					(598,761)
Total Expenditures of Federal Awards					$ (3,361,725)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
for the Fiscal Year Ended June 30, 2013

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Deferred Revenue/ Interfund Payable	Due to Grantor at June 30, 2013
$ -	$ 18,370	$ (25,705)	-	$ -	$ (21,180)	$ 3,191	$ -
-	412,513	(529,976)	-	-	(156,969)	39,506	-
-	-	-	-	-	(26,169)	4,825	-
-	-	-	-	-	(49,433)	8,109	-
-	-	-	-	-	(1,859)	12,632	-
-	-	-	-	-	(72,343)	-	-
-	-	-	-	-	-	3,508	-
-	158,734	(219,861)	-	-	(504,397)	443,270	-
-	-	-	-	-	(25,943)	38,428	-
-	-	-	-	-	-	24,665	-
-	5,496,442	(5,980,908)	-	-	(711,518)	227,052	-
-	884,820	(658,239)	-	-	(380,486)	-	-
-	-	(170,384)	-	-	-	76,679	-
-	-	-	-	-	(178,647)	99,999	-
-	-	-	-	-	-	540	-
-	-	-	-	-	-	1,121	-
-	134,804	(134,804)	-	-	(417)	417	-
-	128,626	-	-	-	-	1,642	-
-	3,133	-	-	-	-	-	-
-	7,055	-	-	-	-	1,489	-
-	3,786	-	-	-	(15,472)	8,561	-
-	-	-	-	-	-	8,992	-
-	-	-	-	-	-	8,407	-
-	-	-	-	-	(5,882)	-	-
-	18,057,514	(17,731,216)	-	5,541	(6,853,608)	4,540,876	-
-	802,697	(802,697)	-	-	-	-	-
-	193,339	-	-	-	-	-	-
-	3,308,055	(3,659,223)	-	-	(351,168)	-	-
-	376,361	-	-	-	-	-	-
-	8,513,607	(9,322,881)	-	-	(809,274)	-	-
-	25,798	-	-	-	-	-	-
-	406,622	(491,071)	-	-	(84,449)	-	-
-	3,263	-	-	-	-	-	-
-	591,763	(598,112)	-	-	(6,349)	-	-
-	14,221,505	(14,873,984)	-	-	(1,251,240)	-	-
$ -	$ 32,887,978	$ (33,282,966)	$ -	$ 5,541	$ (8,303,130)	$ 4,540,876	$ -

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2013

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From To	Balance at June 30, 2012 Deferred Revenue (Accts Receivable)	Balance at June 30, 2012 Due to Grantor
State Department of Education					
General Fund:					
Equalization Aid	13-495-034-5120-078	$ 302,277,057	07/01/12 to 06/30/13	$ -	$ -
Equalization Aid	12-495-034-5120-078	303,051,843	07/01/11 to 06/30/12	(29,741,172)	-
Education Adequacy Aid	13-495-034-5120-083	28,521,068	07/01/12 to 06/30/13	-	-
Education Adequacy Aid	12-495-034-5120-083	28,521,068	07/01/11 to 06/30/12	(2,857,974)	-
Special Education Aid	13-495-034-5120-089	13,023,189	07/01/12 to 06/30/13	-	-
Special Education Aid	12-495-034-5120-089	12,274,090	07/01/11 to 06/30/12	(1,437,036)	-
Security Aid	12-495-034-5120-084	9,822,856	07/01/11 to 06/30/12	(982,282)	-
Security Aid	13-495-034-5120-084	9,670,014	07/01/12 to 06/30/13	-	-
Other State Aid		37,297	07/01/12 to 06/30/13	-	-
Other State Aid		44,309	07/01/11 to 06/30/12	(44,309)	-
Transportation Aid	13-495-034-5120-014	2,422,194	07/01/12 to 06/30/13	-	-
Transportation Aid	12-495-034-5120-014	2,369,754	07/01/11 to 06/30/12	(236,970)	-
Extraordinary Aid	12-495-034-5120-044	2,419,213	07/01/11 to 06/30/12	(2,419,213)	-
Extraordinary Aid	13-495-034-5120-044	3,241,445	07/01/12 to 06/30/13	-	-
On-behalf NJSDA Capital Contributions	13-495-034-5120-087	47,576,623	07/01/12 to 06/30/13	-	-
On-behalf TPAF Pension Contributions	13-495-034-5095-006	23,746,333	07/01/12 to 06/30/13	-	-
Reimbursed TPAF Social Security Contributions	13-495-034-5095-002	14,447,717	07/01/12 to 06/30/13	-	-
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	12,442,531	07/01/10 to 06/30/11	(47)	-
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	13,691,604	07/01/11 to 06/30/12	(11,549)	-
Total General Fund				(37,730,552)	-
Special Revenue Fund:					
Early Childhood Program Aid	12-495-034-5120-086	48,381,036	07/01/11 to 06/30/12	(4,838,100)	-
Early Childhood Program Aid	13-495-034-5120-086	48,043,788	07/01/12 to 06/30/13	-	-
Early Childhood Program Aid	10-495-034-5120-086	45,520,000	07/01/09 to 06/30/10	2,452,289	-
Early Childhood Program Aid	09-495-034-5120-086	40,792,956	07/01/08 to 06/30/09	694,265	-
Early Childhood Program Aid - Wraparound		708,285	07/01/06 to 06/30/07	138,439	-
Early Childhood Program Aid	08-495-034-5120-025	16,560,726	07/01/07 to 06/30/08	223,425	-
Excellent Educators for NJ-Principal Pilot		50,000	07/01/12 to 06/30/13	-	-
Excellent Educators for NJ-12 month extension		41,200	07/01/12 to 06/30/13	-	-
Excellent Educators for NJ		205,000	07/01/11 to 06/30/12	(1,758)	-
Demonstrably Effective Program Aid	03-495-034-5064-002	9,052,038	07/01/02 to 06/30/03	145,981	-
Distance Learning Network	03-100-034-5120-348	895,576	07/01/02 to 06/30/03	2,432	-
Evening School for the Foreign Born	06-100-034-5062-026	4,474	07/01/05 to 06/30/06	177	-
N.J. Nonpublic Aid:					
Auxiliary Services:					
Home Instruction	11-100-034-512c-067	6,903	07/01/10 to 06/30/11	(6,973)	-
Home Instruction	12-100-034-512c-067	9,198	07/01/11 to 06/30/12	(9,198)	-
Home Instruction	13-100-034-512c-067	8,437	07/01/12 to 06/30/13	-	-
Home Instruction	06-100-034-512c-067	10,251	07/01/05 to 06/30/06	(10,251)	-
Home Instruction	05-100-034-512c-067	7,500	07/01/04 to 06/30/05	406	-

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ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2013

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Deferred Revenue/ Interfund Payable	Balance at June 30, 2013 Due to Grantor at	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
$ -	$ 272,295,580	$ (302,277,057)	$ -	$ (29,981,477)	$ -	$ -	$ (29,981,477)	$ (302,277,057)
-	29,741,172	-	-	-	-	-	-	-
-	25,668,954	(28,521,068)	-	(2,852,114)	-	-	(2,852,114)	(28,521,068)
-	2,857,974	-	-	-	-	-	-	-
-	11,718,083	(13,023,189)	-	(1,305,106)	-	-	(1,305,106)	(13,023,189)
-	1,437,036	-	-	-	-	-	-	-
-	982,282	-	-	-	-	-	-	-
-	8,703,018	(9,670,014)	-	(966,996)	-	-	(966,996)	(9,670,014)
-	-	(37,297)	-	(37,297)	-	-	(37,297)	(37,297)
-	44,309	-	-	-	-	-	-	-
-	2,179,980	(2,422,194.00)	-	(242,214)	-	-	(242,214)	(2,422,194)
-	236,970	-	-	-	-	-	-	-
-	2,419,213	-	-	-	-	-	-	-
-	-	(3,241,445)	-	(3,241,445)	-	-	(3,241,445)	(3,241,445)
-	47,576,623	(47,576,623)	-	-	-	-	-	(47,576,623)
-	23,746,333	(23,746,333)	-	-	-	-	-	(23,746,333)
-	13,744,828	(14,447,717)	-	(702,889)	-	-	(702,889)	(14,447,717)
-	-	-	-	(47)	-	-	(47)	-
-	11,549	-	-	-	-	-	-	-
-	443,363,904	(444,962,937)	-	(39,329,585)	-	-	(39,329,585)	(444,962,937)
-	4,838,100	-	-	-	-	-	-	-
-	43,239,402	(47,028,935)	-	(3,789,533)	-	-	(3,789,533)	(47,028,935)
-	-	-	-	-	2,452,289	-	-	-
-	-	(495,491)	-	-	198,774	-	-	(495,491)
-	-	-	-	-	138,439	-	-	-
-	-	(223,425)	-	-	-	-	-	(223,425)
-	50,000	(32,260)	-	-	17,740	-	-	(32,260)
-	-	(41,200)	-	(41,200)	-	-	(41,200)	(41,200)
-	1,758	-	-	-	-	-	-	-
-	-	-	-	-	145,981	-	-	-
-	-	-	-	-	2,432	-	-	-
-	-	-	-	-	177	-	-	-
-	-	-	-	(6,973)	-	-	(6,973)	-
-	-	-	-	(9,198)	-	-	(9,198)	-
-	-	(8,437)	-	(8,437)	-	-	(8,437)	(8,437)
-	-	-	-	(10,251)	-	-	(10,251)	-
-	-	-	-	-	406	-	-	-

See independent auditors' report.

Continued on next page

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2013

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From To	Balance at June 30, 2012 Deferred Revenue (Accts Receivable)	Balance at June 30, 2012 Due to Grantor
State Department of Education - Continued					
Special Revenue Fund-Continued:					
N.J. Nonpublic Aid-Continued:					
Auxiliary Services - Continued:					
Transportation	13-100-034-5120-068	$ 50,659	07/01/12 to 06/30/13	$ -	$ -
Compensatory Education	12-100-034-512a-067	533,403	07/01/11 to 06/30/12	-	69,317
Compensatory Education	13-100-034-512a-067	500,979	07/01/12 to 06/30/13	-	-
Corrective Speech	12-100-034-512a-066	76,615	07/01/11 to 06/30/12	-	28,684
Corrective Speech	13-100-034-512a-066	57,028	07/01/12 to 06/30/13	-	-
English as a Second Language	13-100-034-5120-067	18,757	07/01/12 to 06/30/13	-	-
English as a Second Language	12-100-034-5120-067	27,585	07/01/11 to 06/30/12	-	13,792
Examination & Classification	13-100-034-512b-066	218,802	07/01/12 to 06/30/13	-	-
Examination & Classification	12-100-034-512b-066	223,153	07/01/11 to 06/30/12	-	20,273
Supplemental Instruction	13-100-034-512c-066	149,869	07/01/12 to 06/30/13	-	-
Supplemental Instruction	12-100-034-512c-066	173,977	07/01/11 to 06/30/12	-	26,658
Textbook Aid	12-100-034-5120-064	83,681	07/01/11 to 06/30/12	-	545
Textbook Aid	13-100-034-5120-064	78,626	07/01/12 to 06/30/13	-	-
Technology Aid		29,017	07/01/12 to 06/30/13	-	-
Nursing Services Aid	13-100-034-5120-070	109,130	07/01/12 to 06/30/13	-	-
Family Friendly Centers		50,800	07/01/02 to 06/30/03	4,702	-
New Jersey Character Education	06-495-034-5120-053	52,349	07/01/05 to 06/30/06	23,416	-
New Jersey Character Education	05-495-034-5120-053	53,432	07/01/04 to 06/30/05	20,380	-
New Jersey Character Education	04-495-034-5120-053	54,315	07/01/03 to 06/30/04	6,713	-
Math - in - CTE - Grant		3,208	08/01/08 to 06/30/09	(290)	-
Total Special Revenue Fund				(1,153,945)	159,269
State Department of Agriculture					
Enterprise Fund:					
National School Lunch Program (State share)	11-100-010-3350-023	185,476	07/01/12 to 06/30/13	-	-
National School Lunch Program (State share)	12-100-010-3350-023	182,167	07/01/09 to 06/30/10	(7,860)	-
Total Enterprise Fund				(7,860)	-
Total Expenditures of State Awards				$ (38,892,357)	$ 159,269

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Schedule of Expenditures of State Awards
for the Fiscal Year Ended June 30, 2013

Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Deferred Revenue/ Interfund Payable	Balance at June 30, 2013 Due to Grantor at	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
$ -	$ 50,659	$ (50,659)	$ -	$ -	$ -	$ -	$ -	$ (50,659)
-	-	-	(69,317)	-	-	-	-	-
-	500,979	(447,303)	-	-	-	53,676	-	(447,303)
-	-	-	(28,684)	-	-	-	-	-
-	57,028	(45,580)	-	-	-	11,448	-	(45,580)
-	18,757	(12,789)	-	-	-	5,968	-	(12,789)
-	-	-	(13,792)	-	-	-	-	-
-	218,802	(208,906)	-	-	-	9,896	-	(208,906)
-	-	-	(20,273)	-	-	-	-	-
-	149,869	(143,625)	-	-	-	6,244	-	(143,625)
-	-	-	(26,658)	-	-	-	-	-
-	-	-	(545)	-	-	-	-	-
-	78,626	(78,626)	-	-	-	-	-	(78,626)
-	29,017	(29,017)	-	-	-	-	-	(29,017)
-	109,130	(109,130)	-	-	-	-	-	(109,130)
-	-	-	-	-	4,702	-	-	-
-	-	-	-	-	23,416	-	-	-
-	-	-	-	-	20,380	-	-	-
-	-	-	-	-	6,713	-	-	-
-	-	-	-	(290)	-	-	(290)	-
-	49,342,127	(48,955,383)	(159,269)	(3,865,882)	3,011,449	87,232	(3,865,882)	(48,955,383)
-	169,533	(185,476)	-	(15,943)	-	-	(15,943)	(185,476)
-	7,860	-	-	-	-	-	-	-
-	177,393	(185,476)	-	(15,943)	-	-	(15,943)	(185,476)
$ -	$ 492,883,424	$ (494,103,796)	$ (159,269)	$ (43,211,410)	$ 3,011,449	$ 87,232	$ (43,211,410)	$ (494,103,796)

See independent auditors' report.

ELIZABETH SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal and State Awards
June 30, 2013

1. GENERAL

The accompanying schedules of expenditures of federal and state awards present the activity of all federal and state award programs of the Board of Education, Elizabeth School District. The Board of Education is defined in Note 1(a) to the District's Notes to Financial Statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule of expenditures of federal awards.

2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal and state awards are presented using the modified accrual basis of accounting with the exception of programs recorded in the food service fund, which are presented using the accrual basis of accounting and those recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These basis of accounting are described in Note 1(h)(ii) to the Financial Statements.

3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules of expenditures of federal and state awards agree with amounts reported in the District's financial statements. The financial statements present the special revenue fund on both a GAAP basis and a budgetary basis. The special revenue fund is presented in the accompanying schedules of expenditures of federal and state awards on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The net adjustment to reconcile from the budgetary basis to the GAAP basis is $199,454. See Note 1(i) to the District's Notes to Financial Statements and Schedule C-3 for a reconciliation of the budgetary basis to the GAAP basis of accounting for the special revenue fund. Award revenues are reported in the District's financial statements as follows:

	Federal	State	Total
General Fund	$ 677,766	$444,962,937	$445,640,703
Special Revenue Fund	17,731,216	48,955,383	66,686,599
Debt Service Fund	—	—	—
Food Service Fund	14,873,984	185,476	15,059,460
Total Awards and Financial Assistance	$33,282,966	$494,103,796	$527,386,762

ELIZABETH SCHOOL DISTRICT
Notes to Schedules of Expenditures of Federal and State Awards
June 30, 2013

4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules of expenditures of federal and state awards agree with the amounts reported in the related federal and state financial reports.

5. SCHOOLWIDE PROGRAMS

The following amounts have been blended in school wide programs as a Federal revenue source:

Title I, Part A	$4,992,418
Title II, Part A	196,593
Title III, Part A	557,654
	$5,746,665

6. NONCASH TRANSACTIONS AND ON-BEHALF PAYMENTS

Revenues and expenditures reported under the Food Distribution Program represent current year value of food commodities received and current year value of food distributions made, respectively. The amount reported as TPAF Pension Contributions represents the amount paid by the State on behalf of the District for the year ended June 30, 2013. TPAF Social Security Contributions represents the amount reimbursed by the state for the employer's share of social security contributions for TPAF members for the year ended June 30, 2013. NJSDA Capital Contributions represents the estimated fair market value of building improvements projects funded by the New Jersey Schools Development Authority (NJSDA).

ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

I) SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

1) Material weakness(es) identified? _____ yes __X__ no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to basic financial statements noted? _____ yes __X__ no

Federal Awards

Internal Control over major programs:

1) Material weakness(es) identified? _____ yes __X__ no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____ yes __X__ none reported

Type of auditor's report issued on compliance with major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133? _____ yes __X__ no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I
84.168	Title II
10.555	National School Lunch Program
84.365	Title III
84.048	Carl Perkins
10.582	Fresh Fruit and Vegetables

ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

I) SUMMARY OF AUDIT RESULTS - continued

Federal Awards-continued

Dollar threshold to distinguish between type A and type B programs: $998,489

Auditee qualified as low-risk auditee? _____ yes X no

State Awards

Dollar threshold to distinguish between type A and type B: $3,000,000

Auditee qualified as low-risk auditee? _____ yes X no

Internal Control over financial reporting:

1) Material weakness(es) identified? _____ yes X no

2) Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditor's report issued on compliance with major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section NJOMB Circular Letter 04-04? _____ yes X no

Identification of major programs:

State Grant Number(s)	Name of State Program
13-495-034-5120-078	Equalization Aid
13-495-034-5120-083	Education Adequacy Aid
13-495-034-5120-089	Special Education Aid
13-495-034-5120-084	Security Aid
13-495-034-5120-044	Extraordinary Aid
13-495-034-5095-002	Reimbursed TPAF Social Security Contributions
13-495-034-5120-086	Early Childhood Program Aid
13-100-034-5120-067	Compensatory Education

ELIZABETH SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

II) FINANCIAL STATEMENTS FINDINGS

None

III) FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV) STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

None

ELIZABETH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR-YEAR FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
YEAR ENDED JUNE 30, 2013

STATUS OF PRIOR YEAR FINDINGS

None