

Comprehensive Annual Financial Report

of the

City of Elizabeth School District

County of Union

Elizabeth, New Jersey

For the Fiscal Year Ended June 30, 2016

Prepared by

**City of Elizabeth School District
Comptrollers Office**

TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal	1-12
Roster of Officials	13
Consultants and Advisors	14
Organizational Chart	15
FINANCIAL SECTION	
Independent Auditor's Report	16-18
REQUIRED SUPPLEMENTARY INFORMATION - Part I	19
Management's Discussion and Analysis – Unaudited	20-32
BASIC FINANCIAL STATEMENTS	33
A. District-Wide Financial Statements	34
A-1 Statement of Net Position	35
A-2 Statement of Activities	36
B. Major Fund Financial Statements	37
Governmental Funds:	
B-1 Balance Sheet	38-39
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balance	40
B-3 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	41
Other Funds:	42
Proprietary Funds:	
B-4 Statement of Net Position	43
B-5 Statement of Revenues, Expenses, and Changes in Net Position	44
B-6 Statement of Cash Flows	45
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	46
B-8 Statement of Changes in Fiduciary Net Position	47
Notes to the Financial Statements	48-90

TABLE OF CONTENTS (CONTINUED)

	Page
REQUIRED SUPPLEMENTARY INFORMATION - Part II	91
C. Budgetary Comparison Schedules:	92
C-1 General Fund	93-103
C-1a General Fund - Combining Budgetary Comparison Schedule	104-112
C-2 Special Revenue Fund	113
C-3 Budget to GAAP Reconciliation	114
REQUIRED SUPPLEMENTARY INFORMATION – Part III	115
L. Schedules Related to Accounting and Reporting for Pension (GASB 68)	116
L-1 Schedule of the District’s Proportionate Share of the Net Pension Liability - Public Employees Retirement System - Last Ten Years	117
L-2 Schedule of the District’s Contributions – Public Employees Retirement System – Last Ten Years	118
L-3 Schedule of District’s Proportionate Share of the Net Position Liability Teachers Pension and Annuity Fund – Last Ten Years	119
L-4 Schedules Related to Accounting and Reporting for Pension (GASB 68) Note to RSI III for the Fiscal Year Ended June 30, 2016	120
OTHER SUPPLEMENTARY INFORMATION	121
D. School Based Budget Schedules	122
D-1 General Fund – Combining Balance Sheet	123
D-2 Blended Resource Fund 15 – Schedule of Expenditures Allocated by Resource Type-Actual	124-156
D-3 Schedule of Blended Expenditures – Budget and Actual	157-352
E. Special Revenue Fund:	353
E-1 Combining Schedule of Revenues and Expenditures - Budgetary Basis	354
E-1a Combining Schedule of Revenues and Expenditures – Title I	355
E-1b Combining Schedule of Revenues and Expenditures – IDEA	356
E-1c Combining Schedule of Revenues and Expenditures – Title II	357
E-1d Combining Schedule of Revenues and Expenditures – Title III	358
E-1e Combining Schedule of Revenues and Expenditures – Adult Basic Skills	359
E-1f Combining Schedule of Revenues and Expenditures – Non-Public Programs	360
E1g Combining Schedule of Revenues and Expenditures – Miscellaneous Programs	361-362
E-2 Schedule of Preschool Education Aid Expenditures – Budgetary Basis	363

TABLE OF CONTENTS (CONTINUED)

	Page
OTHER SUPPLEMENTARY INFORMATION (CONTINUED)	
F. Capital Projects Fund	364
F-1 Summary Schedule of Project Expenditures – Budgetary Basis	365
F-2 Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis	366
F-2a Summary Schedule of Project Revenues, Expenditures, Project Balance and Project Status – Budgetary Basis – Various Capital Project Constructed by NJSCC/SDA on behalf of the District	367
G. Proprietary Funds	368
Enterprise Fund:	
G-1 Combining Statement of Net Position	N/A
G-2 Combining Statement of Revenues, Expenses and Changes in Fund Net Position	N/A
G-3 Combining Statement of Cash Flows	N/A
H. Fiduciary Fund	369
H-1 Combining Statement of Fiduciary Net Position	370
H-2 Combining Statement of Changes in Fiduciary Net Position	371
H-3 Schedule of Receipts and Disbursements - Student Activity Agency Fund	372
H-4 Schedule of Receipts and Disbursements - Payroll Agency Funds	373
H-5 Schedule of Receipts and Disbursements - Health Benefits Agency Fund	374
I. Long-Term Debt	375
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations under Capital Leases	376
I-3 Debt Service Fund – Budgetary Comparison Schedule	N/A
I-4 Schedule of Obligations under Mortgages	377

TABLE OF CONTENTS (CONTINUED)

	Page	
STATISTICAL SECTION (UNAUDITED)		
J-1	Net Position by Component	378
J-2	Changes in Net Position	379-380
J-3	Fund Balances - Governmental Funds	381
J-4	Changes in Governmental Fund Balances – Governmental Funds	382
J-5	General Fund Other Local Revenue by Source	383
J-6	Assessed Value and Actual Value of Taxable Property	384
J-7	Direct and Overlapping Property Tax Rates	385
J-8	Principal Property Taxpayers-Current Year and Nine Years Ago	386
J-9	Property Tax Levies and Collections	387
J-10	Ratios of Outstanding Debt by Type	388
J-11	Ratios of Net Bonded Debt Outstanding	389
J-12	Ratios of Overlapping Governmental Activities Debt as of June 30, 2016	390
J-13	Legal Debt Margin Information	391
J-14	Demographic and Economic Statistics	392
J-15	Principal Employers-Current Year and Nine Years Ago	393
J-16	Full-Time Equivalent District Employees by Function/Program	394
J-17	Operating Statistics	395
J-18	School Building Information	396-398
J-19	Schedule of Required Maintenance	399
J-20	Insurance Schedule	400-401
SINGLE AUDIT SECTION		
K-1	Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards	402-403
K-2	Independent Auditor's Report on Compliance with Requirements Applicable to Major Federal and State Financial Assistance Programs and with Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB Circular 15-08	404-406
K-3	Schedule of Expenditures of Federal Awards, Schedule A	407-408
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	499-410
K-5	Notes to the Schedules of Federal Awards and State Financial Assistance	411-413
K-6	Schedule of Findings and Questioned Costs	414-422
K-7	Summary Schedule of Prior Audit Findings	423

INTRODUCTORY SECTION



ELIZABETH PUBLIC SCHOOLS

Every Child, Achieving Excellence

Olga Hugelmeyer
Superintendent of Schools

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

January 24, 2017

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

Dear Board Members:

The comprehensive annual financial report of the Elizabeth Schools' District (District) for the fiscal year ended June 30, 2016 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 the Division of Finance, Department of Education, State of New Jersey, the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the State of New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the independent auditors' report on the internal control and compliance with applicable laws, regulations, contracts and grants, along with findings and questioned costs, 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 2015-2016 school year with an average daily enrollment of 26,053 students, which is 310 students above the previous year's enrollment. The following details the changes in student enrollment over the last five years.

<u>Year ended</u> <u>June 30,</u>	<u>Student</u> <u>Enrollment</u>	<u>Percent</u> <u>Change</u>
2016	26,053	1.20%
2015	25,743	13.15%
2014	24,870	9.03%
2013	24,122	6.02%
2012	23,391	

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 128,705 in the 2015 census. During the period from 2000 through 2016 the school population increased over 7,281 students from an enrollment of 18,772 to 26,053 students.

Local property tax school funding of \$59,813,124 has been calculated in accordance with the required minimum local fair share adjusted for statutory allowed increases in enrollment and health care costs. The school district is designated one of the thirty-one Special Needs Districts in the State of New Jersey. Supreme Court rulings in the Abbott v. Burke case specified that public school funding provide sufficient funds for districts serving high numbers of low-income students, English-language learners, and students with other special needs. Concentrated student poverty in schools generates needs that in turn require resources to support effective programs and strategies such as high quality early education, full day kindergarten, after-school and summer programs, and smaller classes in the early grades.

MAJOR INITIATIVES

During the 2015-2016 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 2015-2016 school year were a reflection of our commitment to achieve our district's vision and promise, as outlined in the district's strategy map, while guided by our three E's: equity, expectations, and excellence.

For our professional community to truly ensure that every child achieves excellence as stated in our district's promise, our schools, offices, and community must embrace the vision of becoming one of the highest performing urban school districts in the nation.

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 2015-2016. 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 falls in line with creating a loving and caring environment. All 35 district schools currently participate in the school uniform program, which began during the 2005-2006 school year with one school and now boasts over 27,000 students in uniform. 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 continues to update its Crisis Response Plan with an all-encompassing updated crisis plan provided to all schools and offices. A district-wide school security drills online reporting system is used to streamline recordkeeping, provide greater accountability, and provide timely, accurate reports to the Department of Education.

The Elizabeth Board of Education administers an automated phone messaging system, which allows Elizabeth Public Schools to alert large numbers of people (parents/guardians or team members) instantly in the case of an emergency or a special event. The system is a valuable tool to successfully notify parents about events such as school closings and Early Childhood registration.

In harmony with anti-bullying legislation that was passed by the State of New Jersey, the Elizabeth Public Schools operates 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. Elizabeth is the first school district in the State of New Jersey to have all schools receive recognition by Alliance for a Healthier Generation. All Elizabeth schools that were eligible have reached National Healthier Schools award status.

Elizabeth Public Schools, in collaboration with the Gateway Regional Chamber of Commerce and Trinitas Regional Medical Center, hosts 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.

A highlight of EPS’s success at the secondary level is Elizabeth High School (EHS) being one of 335 schools nationally, and one of 15 schools in NJ, to receive the National Blue Ribbon School designation from the U.S. Department of Education. It was the fifth National Blue Ribbon Award earned by an EPS school overall since 2006.

Four of our high schools, Elizabeth High School (EHS), Alexander Hamilton Preparatory Academy, Thomas Jefferson Arts Academy, and John E. Dwyer Technology Academy were ranked among the best high schools in the state and nationally among rankings published by US News & World Report and The Washington Post.

For exceptional student performance for two or more consecutive years and/or closing the achievement gap between students, EHS and William F. Halloran School No. 22 were both named National Title 1 Distinguished Schools by the N.J. Department of Education.

Our schools have also proven to demonstrate great character as three district schools, including one preschool (Donald Stewart Early Childhood Center School No. 51) and two elementary schools (Nicholas S. LaCorte – Peterstown School No. 3 and Juan Pablo Duarte – José Julián Martí School No. 28), were named a N.J. School of Character by character.org while School No. 51 and School No. 28 were named National Schools of Character by character.org.

Excellence in teaching and learning at 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 continues to flourish as individual students are provided targeted help in the primary grades by specially trained team members.

Pre-kindergarten classes for three and four-year-olds are available both in-district and in partnership with local childcare providers. All classes are taught by certified team members and class sizes and are kept small with no more than 15 students to each teacher. Training in the High/Scope Approach to Early Childhood Education is provided to all new Early Childhood team members, 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.

Children in grades K- 3 who score in the lowest 25% on formative and summative assessments are provided various interventions including tutoring. Students identified as in need of this intensive and specifically focused assistance receive small group instruction. Teachers are 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 4-10, 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 to providing our students with the best possible opportunity to learn to read early and well, literacy programs help to 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.

One of the commitments of EPS is to prepare every student for college and career readiness, which it meets by offering excellent educational experiences through unique educational programs. Elizabeth has the highest graduation standards in the State of New Jersey with 160 credits required to graduate. Elizabeth High School requires 180 credits. EPS also provides more high school instructional time than any other school district, operating from 7:30 – 4:00 pm every day.

Community service is also an integral part of secondary education at EPS. Elizabeth's high school students complete over 16,000 community service hours annually, helping them to be recognized as valuable members of our community and productive members of society.

The United States Department of Education in recent years has emphasized the importance of STEM (science, technology, engineering, mathematics) education. The Elizabeth Public Schools has continued to do its part to increase student interest in the STEM fields.

Students are offered a more advanced and rigorous mathematics program to prepare them for competition in the global marketplace once they leave our school system. Algebra 1 continues to be a required course for all eighth grade students. This step provides freshmen at our six high schools with the tools to take Geometry during their first year.

Dr. Albert Einstein Academy School No. 29, a NASA Explorer School (NES), continues its partnership with the National Aeronautics and Space Administration in a program that features science, technology, engineering, and mathematics.

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 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.

The Advancement Via Individual Determination (AVID) program continues at many district schools. 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 receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

An important part of teaching and learning is creating a well-rounded student, which includes creating excellence in athletics and the arts. Elizabeth Public Schools continues to achieve excellence in athletics as several athletes and teams earned outstanding recognitions and awards from various media outlets.

The initiative was also taken to create arts-rich school cultures that provide students access to education in music, arts, visual arts, theater and dance. Elizabeth Public Schools has expanded opportunities for students by establishing partnerships with fine and performing arts organizations. One of the many highlights is members of the EHS Band playing side-by-side performances with the New Jersey Symphony Orchestra while younger students from various schools in the district were in attendance.

Elizabeth Public Schools also joined 476 districts across the country in being honored with the 2016 Best Communities for Music Education designation from the NAMM Foundation for its outstanding commitment to music education as well as many of our student artists being awarded at the Union County Teen Arts Festival in March.

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 continued use of the benchmark system.

In keeping with the FOCUS 2020 Strategic Plan guidelines, the district continues to host an after-school program from October through May at various school locations. Participants receive assistance from certified teachers in the areas of reading, language arts, and mathematics. Teachers also help students master all-important test-taking strategies in preparation for PARCC and district assessments.

Teaching and learning in the Elizabeth Public Schools is enhanced significantly through the use of technology. Elizabeth Public Schools is a one-to-one school district with computer access being provided to every single child from 3rd through 12th grade. SMART and STAR boards, a white board that connects and interacts with computer technology, can be found in all of our schools, including our early childhood centers, to provide students with innovative lessons in all subject areas.

In 2016, Elizabeth Public Schools was among a select number of school districts throughout the United States to be recognized by President Barack Obama for its commitment to support the President's vision when he announced "Computer Science for All," a \$4 billion initiative to expand computer science in grades K-12.

The White House and the U.S. Department of Education selected Olga Hugelmeyer, superintendent of the Elizabeth Public Schools, to participate in the ConnectED Conference at the White House in recognition of the district's commitment to 'Future Ready' schools. Hugelmeyer and more than 100 other district leaders from across the United States were recognized for helping transition school districts to digital learning. The convening brought together leaders to share promising approaches for using technology to impact teaching and learning.

Among the ways Future Ready school districts demonstrate effective use of technology are fostering and leading a culture of collaboration and digital citizenship; transitioning schools and families to high-speed connectivity; empowering educators with professional learning opportunities; accelerating progress toward universal access to quality devices; providing access to quality digital content; creating access, equity, and excellence – particularly in rural, remote, and low-income districts; offering digital tools to students and families to help them prepare for success in college; and sharing best practices and mentoring other districts in the transition to digital learning.

In 2015, Elizabeth Public Schools was among 22 school districts throughout the United States selected to the Digital Promise League of Innovative Schools. The League, an initiative of Digital Promise, is a coalition of forward-thinking school districts and their leaders that represent an invaluable trove of insights, ideas, and experiences for how to transform teaching and learning. Digital Promise is an independent, bipartisan nonprofit that was authorized by Congress in 2008 and formally launched by President Barack Obama in September 2011 with a mission to improve the opportunity to learn for all Americans through technology and research.

Elizabeth Public Schools is one of 73 school districts in 33 states, representing more than 3.2 million students. League members share lessons learned, participate in national and regional forums, and partner with research institutions, technology developers, and one another to deliver better results for students.

Elizabeth Public Schools is one of the inaugural members of innovateNJ Community. The Division of Innovation launched the innovateNJ Community initiative in spring of 2014 as part of the Department of Education's goal to support schools and districts in the exploration and implementation of innovative instructional practices and programs.

As a shining example of the district's commitment to technology, Terence C. Reilly School No. 7 was selected as an Apple Distinguished School for 2015–2017 in recognition of the school's exemplary learning environment for innovation, leadership, and educational excellence.

The district's in-house Help Desk continues to handle team member 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. EPS also implemented its customer service website EPS Direct that is dedicated to meeting the needs of our parents, guardians, and residents.

The district also uses technology to engage and strengthen its relationship with the community. In addition to its main website, the district maintains a Facebook page; Twitter page; Flickr page; YouTube channel; and EPS/TV, an Internet site that streams live EPS events, leveraging the strength of social media to broadcast information to a larger audience.

Elizabeth Public Schools features *Teach to One*, a one-to-one learning program by New Classrooms™ that leverages classroom design, teacher talent, and technology to enable personalized learning for every student every day. iPrep Academy School No. 8, the first district school to use *Teach to One*, opened in September 2013. The Jerome Dunn Academy of Mathematics, Technology and the Arts School No. 9, which opened in September 2014, became the district's second *Teach To One* center.

The U.S. Department of Education awarded New Classrooms Innovation Partners a \$3 million Investing in Innovation (i3) grant to expand its successful personalized learning model in partnership with Elizabeth Public Schools. Along with the second school implementation enacted in 2014-2015 at Jerome Dunn School No. 9, the i3 grant allowed for five expansion schools meaning 25% of Elizabeth's 27 K-8 schools will implement Teach to One: Math beginning in September 2015. This grant allows New Classrooms to conduct a rigorous three-year study of its impact with the Consortium for Policy Research in Education (CPRE) at Columbia University's Teachers College.

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 2014-2015. 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.

An important part of successfully implementing the Elizabeth Public Schools' Strategy Map is employing effective leadership. The district continued its partnership with the Panasonic Foundation in 2015-2016. Through the work performed in collaboration with the Panasonic Foundation, the district has developed support systems to achieve excellence in all its schools.

Great attention is paid to providing the district's administrative team members with the skills and knowledge necessary to effectively serve as educational leaders. The Equity and Excellence Task force examines the district's problem of practice; identifying key areas of focus; and continuing its work in implementing and communicating the vision, mission, and core beliefs of the Elizabeth Public Schools throughout the district. Our Core Beliefs were recently updated to take into account our uniquely strong focus on equity, in an effort to ensure that 'every child achieves excellence.'

Through leadership and professional development, the Elizabeth Public Schools has identified five levels for educational equity, which include data to drive instruction, teaching and learning and the common core standards, literacy pk-3, 8th grade algebra, and high school persistence and advancement.

Leaders and teachers engaged in monthly Peer Learning Community (PLC) meetings and data dives focused on early literacy in grades Pre-K-3 and Algebra in 8th grade. The literacy data dive examined district data and trends in student performance by subgroup for DRA2, PARCC, and Early Literacy Interventions. The Algebra data dive examined student performance by subgroup in the Algebra coursework, and High School Math performance.

Using the Five Whys Protocol for each data dive, leaders shared the causal factors and findings with teachers at the school level to gather feedback on how ensure excellence, high expectations and equity for all students. This on-going work by district leaders and teachers helped inform the design of the EPS Strategy Map for 2015-2020.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2015-2016. 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 participate 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 seeks to foster system-wide changes in the superintendents' districts, and, ultimately, contribute to improvements in student achievement for all students, particularly students of color and students living in disadvantaged communities.

During the 2015-2016 school year, the Elizabeth Board of Education continued to modernize and construct school buildings and provide our students with warm learning environments. EPS is a leading urban school district to receive New Jersey school construction funding, which has paid 100% of the expenses for the construction of 13 new schools over a 10-year period.

During 2015-2016, construction of the new Elizabeth High School – Frank J. Cicarell Academy continued. The new four-story facility, designed to educate nearly 1,100 students, will contain 36 regular education classrooms, 8 science labs, 8 small group instruction classrooms, 5 self-contained special education classrooms, an auditorium, cafeteria and full service kitchen, a gymnasium with lockers and showers, an auxiliary gymnasium, a media center, and several specialized rooms such as a health and fitness suite, a student activity center, and an engineering and robotics room. The school is anticipated to open its doors to students in September 2016.

A groundbreaking for the new William Halloran School No. 22 was held in December 2015. Amenities of the new 140,000-square-foot School No. 22, designed to educate approximately 890 students in second through eighth grades, include 34 general education classrooms, three special education classrooms, six science demonstration rooms and labs, a gymnasium, a cafeteria, a multi-purpose room with stage, an iLeap digital media center, and administrative offices. The targeted completion of School No. 22, the tenth newly constructed school facility since 2004, is 2017.

Throughout the year, EPS district team members continue 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 2015-2016 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, 2015, 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, 2016.

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, 2016.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>
Local Sources	\$ 62,895,009	11.52 %
State Sources	462,992,105	84.79
Federal Sources	20,166,521	3.69
Total	\$ <u>546,053,635</u>	<u>100.00 %</u>

The following schedule presents a summary of general fund, special revenue fund and debt service fund expenditures for the fiscal year ended June 30, 2016.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>
Current expense:		
Instruction	\$ 206,668,661	39.06 %
Undistributed	318,215,912	60.14
Capital Outlay	3,966,088	.75
Special schools	278,524	.05
Total	\$ <u>529,129,185</u>	<u>100.00 %</u>

DEBT ADMINISTRATION

At June 30, 2016, 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

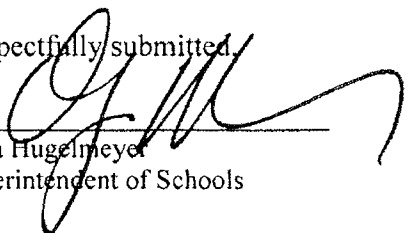
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

OTHER INFORMATION

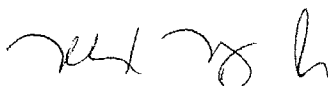
State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Suplee, Clooney and Company, CPA's, was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related Federal Uniform Guidance and State Treasury Circular Letter OMB 15-08. The auditor's 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 auditor's reports related specifically to the single audit are included in the single audit section of this 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 Hugelmeier
Superintendent of Schools



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

Office of the School Business Administrator/Board Secretary

500 North Broad Street, Elizabeth, New Jersey 07208 Ph: 908.436.5112 Fax: 908.436.5158
Email: kennedha@elizabeth.k12.nj.us Website: www.epsnj.org

Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2016

Members of the Board of Education

Term Expires

Charlene Bathelus, President	January, 2019
Maria Carvalho, Vice President	January, 2018
Ana Maria Amin	January, 2018
Stephanie Goncalves	January, 2019
Stanley Neron	January, 2017
Daniel Nina	January, 2019
Paul Perreira	January, 2018
Jose Rodriguez	January, 2017
Carlos M. Trujillo	January, 2017

Other Officials

Olga Hugelmeyer, Superintendent of Schools
Harold E. Kennedy, Jr., School Business Administrator/Board Secretary
Rajeev Malhotra, Comptroller
Louis C. Mai, Treasurer of School Monies

Elizabeth School District
Elizabeth, New Jersey

Consultants and Advisors
June 30, 2016

Independent Auditors

Suplee, Clooney & Company
Certified Public Accountants
308 East Broad Street
Westfield, New Jersey 07090

Co-General Counsel/Board Attorney

Jonathan L. Williams
DeCottis, Fitzpatrick & Cole
Glenpointe Centre West
500 Frank W. Burr Boulevard, Ste. 31
Teaneck, NJ 07666

Co-General Counsel/Board Attorney

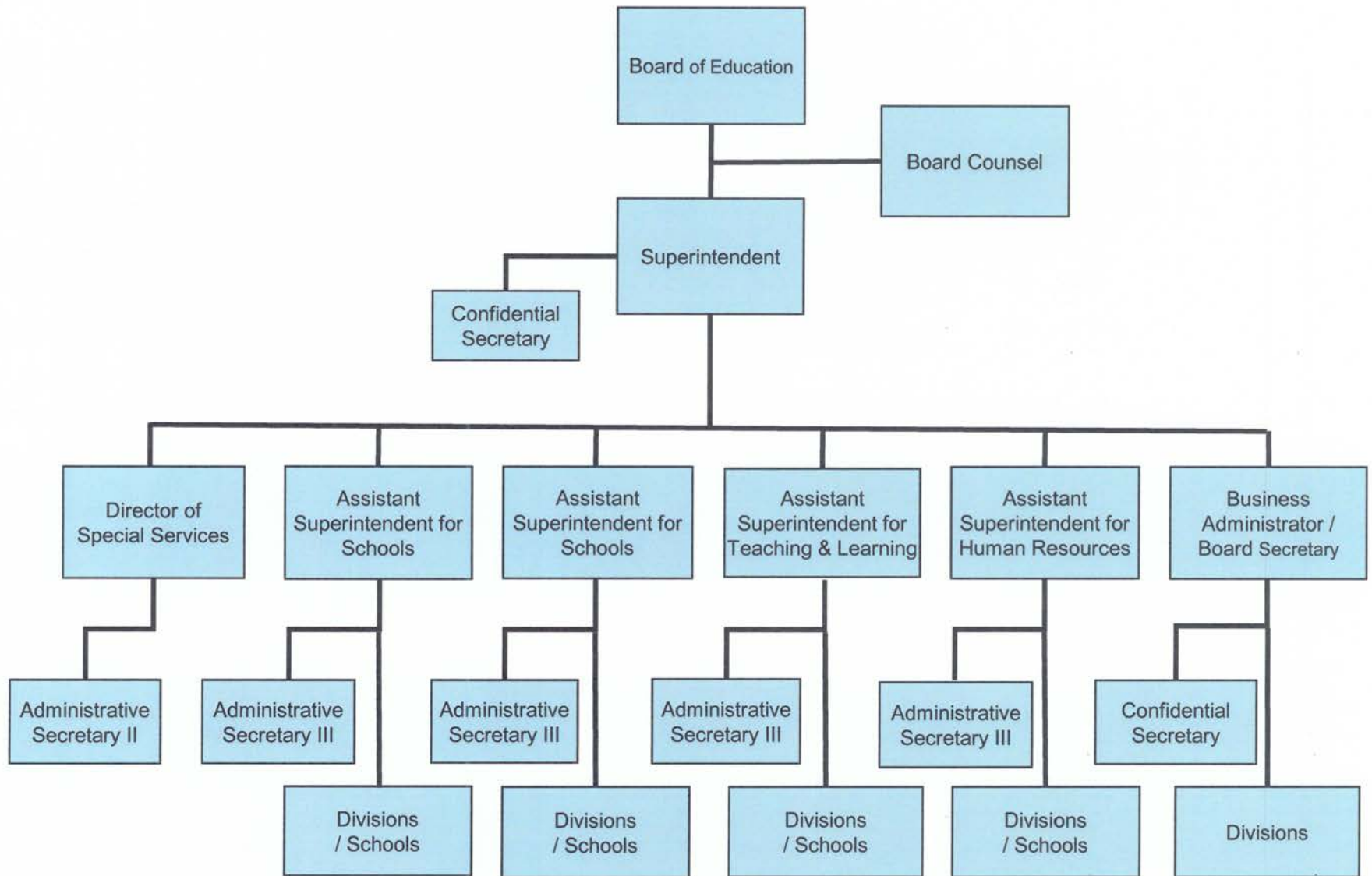
Robert F. Varady,
LaCorte, Bundy, Varady & Kinsella
989 Bonnel Court
Union, NJ 07083

Fiscal Agent

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

Official Depository

Bank of America
194 Wood Ave, South
NJ7-500-04-02
Iselin, NJ 08830-2725



FINANCIAL SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300 Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members
of the Board of Education
City of Elizabeth School District
County of Union
Elizabeth, New Jersey 07201

Report on the Financial Statements

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 year ended June 30, 2016, 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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, audit requirements prescribed by the Division of Finance, Department of Education, State of New Jersey, and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of New Jersey *OMB Circular 15-08* "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

SUPLEE, CLOONEY & COMPANY

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District'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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective 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, 2016, 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 States of America require that the Management's Discussion and Analysis and budgetary comparison information in Exhibit C-1 through C-3 and the schedules related to accounting and reporting for pensions in Exhibit L-1 through L-4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the 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.

SUPLEE, CLOONEY & COMPANY

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 accompanying supplementary information schedules such as the combining and individual fund financial statements and the Schedules of Expenditures of Federal Awards and State Financial Assistance, as listed in the table of contents, as required by the Uniform Guidance, New Jersey's OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," and the State of New Jersey, Department of Education, Division of Finance, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information schedules such as the combining and individual fund financial statements and the Schedules of Expenditures of Federal Awards and State Financial Assistance, as listed in the table of contents, as required the Uniform Guidance, New Jersey's OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," and by the State of New Jersey, Department of Education, Division of Finance is 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 audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other information, such as the introductory and statistical sections, has 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 it.

Prior Period Financial Statements

The financial statements of the City of Elizabeth School District, County of Union, New Jersey as of June 30, 2015 were audited by other auditors whose report dated December 21, 2015 expressed an unmodified opinion on those statements.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 14, 2017 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 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.


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 948

February 14, 2017

REQUIRED SUPPLEMENTARY INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(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, 2016. 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 2016 are as follows:

- In total, net position increased \$4,454,691 to \$211,194,683. Net position of governmental activities increased \$3,202,412.

Additional decreases in the fund balance used for subsequent year expenditures and the non-recognition of \$35,868,156 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, net pension liability, 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 \$1,252,279 or 84 percent from fiscal year 2015.

- General revenues accounted for \$479,402,387 in revenue or 77 percent of total revenues of \$622,872,111. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$143,469,723 or 23 percent of total revenues.
- The District had \$600,816,433 in expenses related to governmental activities; \$143,469,723 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$478,918,577 were adequate to provide for the balance of these programs.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

Financial Highlights (continued)

- The General Fund had \$79,718,353 in revenues and \$461,141,441 in expenses and other financing uses. The General Fund reported fund balances at June 30, 2016, of \$1,976,007 which is an increase of \$18,576,912 in comparison with prior years.

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 Assets 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.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

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 2016?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all the District's assets and liabilities 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 those assets. 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.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

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 Assets 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.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

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 assets at June 30, 2016 and 2015.

TABLE 1
NET POSITION (IN MILLIONS)

	Governmental Activities		Business Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
ASSETS						
Current & Other Assets	\$39.99	\$50.30	\$8.25	\$2.20	\$48.24	\$52.50
Capital Assets	430.44	441.90	.5	0.50	430.94	442.40
TOTAL ASSETS	470.42	492.20	8.75	2.70	479.17	494.90
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Related	42.63	13.30			42.63	13.30
TOTAL DEFERRED OUTFLOWS	42.63	13.30			42.63	13.30
LIABILITIES						
Long-Term Liabilities	250.13	32.70	.58		250.71	32.70
Other Liabilities	50.67	246.70	5.44	0.70	56.11	247.40
TOTAL LIABILITIES	300.8	279.40	6.03	0.70	306.82	280.10
DEFERRED INFLOWS OF RESOURCES:						
Pension Related	3.79	18.10			3.79	18.10
NET POSITION						
Net investment in capital assets	410.74	419.30	.5	0.50	411.24	419.80
Restricted (deficit)	1.98	10.60			1.98	10.60
Unrestricted:						
Other (deficit)	-204.25	-221.90	2.22	1.50	-202.02	(220.40)
TOTAL NET POSITION	<u>\$208.47</u>	<u>\$208.00</u>	<u>\$2.73</u>	<u>\$2.00</u>	<u>\$211.19</u>	<u>\$210.00</u>

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)**

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2016 and 2015.

**TABLE 2
CHANGES IN NET POSITION (IN MILLIONS)**

	Governmental Activities		Business Activities		Total	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$124.62	\$16.24	\$17.03	\$16.01	\$141.64	\$32.24
Charges for Services			1.83	1.98	1.83	1.98
General Revenues						
Property Taxes	59.81	52.31			59.81	52.31
Grants (includes State Aid) and Entitlements	417.47	499.72			417.47	499.72
Other Revenues	2.99	3.15			2.99	3.15
Prior Year Accounts Receivable Cancelled	-2.16				-2.16	
Prior Year Accounts Payable Cancelled	1.29				1.29	
	<u>604.02</u>	<u>571.42</u>	<u>18.85</u>	<u>17.98</u>	<u>622.87</u>	<u>589.4</u>
Expenses:						
Instruction	368.79	347.36			368.79	347.36
Pupils and Instructional Staff	88.64	84.53			88.64	84.53
General & School Adm, Central Serv & Adm Technology	44.87	51.79			44.87	51.79
Maintenance	61.22	59.33			61.22	59.33
Transportation	21.08	20.04			21.08	20.04
Interest on Long-Term Debt	.53	.61			.53	.61
Other	15.69	13.95			15.69	13.95
Business-Type			<u>17.6</u>	<u>17.98</u>	<u>17.6</u>	<u>17.98</u>
Total Expenses	<u>600.82</u>	<u>577.62</u>	<u>17.6</u>	<u>17.98</u>	<u>618.42</u>	<u>595.59</u>
Change in Net Position	3.2	-6.2	1.25	.01	4.45	-6.19
Net Position July 1, (as restated)	<u>205.27</u>	<u>211.47</u>	<u>1.47</u>	<u>1.47</u>	<u>206.74</u>	<u>212.93</u>
Net Position June 30,	<u>208.47</u>	<u>205.27</u>	<u>2.73</u>	<u>1.47</u>	<u>211.19</u>	<u>206.74</u>

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)**

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, 2016 and 2015.

**TABLE 3
NET COST OF SERVICES (IN MILLIONS)**

	Total Cost of Services <u>2016</u>	Total Cost of Services <u>2015</u>	Net Cost of Services <u>2016</u>	Net Cost of Services <u>2015</u>
Instruction	\$368.79	\$347.36	\$267.95	\$334.1
Pupils and Instructional Staff	88.64	84.53	67.84	84.53
General. & School Admin, Central Services & Admin Technology	44.87	51.79	44.87	51.79
Maintenance	61.22	59.33	61.22	59.33
Transportation	21.08	20.04	18.11	17.06
Interest on Long-Term Debt	.53	.61	.53	.61
Other	15.69	13.95	15.69	13.95
Business-Type	17.6	17.98	-1.25	-.01
Total Expenses	\$618.42	\$595.59	\$474.95	\$561.37

Business-Type Activity

The only business-type activity of the District is the food service operation. This program had revenues and transfers of \$18,853,266 and operating expenses of \$17,600,987 for fiscal year 2016. Total revenues increased \$870,392 and operating expenses decreased \$375,285 from the prior fiscal year. 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 \$549,926,351 and expenditures and other financing uses of \$531,293,235. Governmental funds reported fund balances of (\$2,616,187) which is an increase of \$18,633,116 over prior years.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

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.

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 \$433,644,510, which included a local tax levy of \$59,813,124. Expenditures and other financing uses were budgeted at \$433,449,438. The District anticipated budgeted fund balance of \$9,128,977 and prior year encumbrances of \$675,951 in its 2015-2016 budget. General Fund revenues and other financing sources were more than expenditures and other financing uses by \$18,576,912. Actual revenues and other financing sources were \$490,804,879 and expenditures were \$472,227,967.

The State of New Jersey reimbursed the District \$14,757,105 during the year ended June 30, 2016 for the employer's share of social security contributions for TPAF members and contributed \$34,785,613 on behalf of TPAF Pension members. Additionally the New Jersey School Development Authority funded \$483,810 of additions in capital improvements to buildings on-behalf of the district. These unbudgeted amounts are included in both revenues and expenditures.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)

Capital Assets

At the end of fiscal year 2016, the District had 429,467,062 invested in capital assets, \$429,951,747 in governmental activities.

The table below reflects fiscal years 2016 and 2015 balances:

TABLE 4
CAPITAL ASSETS AT YEAR END (IN MILLIONS)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$6.3	\$6.3			\$6.3	\$6.3
Construction in Progress Building & Building Improvements	76.54	76.54			76.54	76.54
Leasehold Improvements	310.24	316.95			310.24	316.95
Furniture and Equipment	4.45	4.58			4.45	4.58
Vehicles and Buses	8.56	10.79	.37	.43	8.93	11.22
Equipment under Capital Leases	3.28	3.42	.11	.11	3.39	3.53
	20.1	23.27			20.1	23.27
	<u>\$429.48</u>	<u>\$441.87</u>	<u>\$.48</u>	<u>\$.54</u>	<u>\$429.96</u>	<u>\$442.41</u>

The District will be opening a new Academic High School in 2016-2017. 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, 2016, the District had no bonds outstanding and \$19,697,255 in capitalized lease and mortgage obligations. More detailed information about the District's long-term obligations is presented in the notes to the financial statements.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2016 (Unaudited)

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. Prior 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. The District's 2016-2017 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 including: maintaining our school system; raising standards and expanding opportunities; building professional development resources; protecting our investments (capital and maintenance projects); planning for the future (building capacity to reduce classroom count). 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 other State and Federal legislation.

Statutory regulations concentrate 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, regulations stress 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 an innovative and personalized learning environment that ensures that every child achieves excellence. The Elizabeth Public Schools also places a strong emphasis on excellence in teaching and learning and preparing all students for postsecondary education. Success in this endeavor has provided excellent results for the Elizabeth Public Schools. Excellence in teaching and learning at 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 continues to flourish as individual students are provided targeted help in the primary grades by specially trained team members.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2016 (Unaudited)

Economic Factors and Next Year's Budget (continued)

Pre-kindergarten classes for three and four-year-olds are available both in-district and in partnership with local childcare providers. We also aim to promote social awareness through literary instruction and to develop the idea of reading as a lifelong pursuit.

In addition to providing our students with the best possible opportunity to learn to read early and well, literacy programs help to develop a passion for the written and spoken word in all of our students. We also aim to promote the commitment of the Elizabeth Public Schools' goal of college preparedness, career readiness and on-time graduation for every child. The district is meeting that commitment of every child achieving excellence by offering educational experiences through unique educational programs. The United States Department of Education in recent years has emphasized the importance of STEM (science, technology, engineering, mathematics) education. The Elizabeth Public Schools has continued to do its part to increase student interest in the STEM fields.

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 2016-2017, 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.

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 and opportunity to earn college credits.

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. In addition to the opening of a new Academic High School building, 2016-17 also brings the opening of a new high school, the Academy of Finance. In addition to completing a rigorous college preparatory program students will experience the world of financial services in a curriculum that covers banking, finance, accounting and economics. A partnership with New Jersey City University and the Academy of Finance offers students the opportunity to graduate with college credits

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.

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016
(Unaudited)**

Economic Factors and Next Year's Budget (continued)

The Advancement Via Individual Determination (AVID) program will continue to expand in 2016-2017 to additional PK-8 schools. Students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors. Five of our high schools offer the AVID program which features specialized academic support and preparation for college entrance and university study.

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).

The initiative was also taken to create arts-rich school cultures that provide students access to education in music, arts, visual arts, theater and dance. Elizabeth Public Schools has expanded opportunities for students to showcase their own work, to attend and participate in fine and performing arts productions by world-class artists and to establish partnerships with fine and performing arts organizations. One of the many highlights is the fact that the New Jersey Symphony Orchestra has selected Elizabeth High School as one of the places to perform for area students. Members of the Elizabeth High School Band played in side-by-side performances with the orchestra as younger students from various schools in the district were in attendance.

The Elizabeth Board of Education's 2016-2017 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$441,641,178 exclusive of an additional \$49,558,531 in state aid to fund pre-school programs.

The District's 2016/2017 budget continues the implementation of being one of the highest performing urban school districts in the nation.

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

The basic financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all funds as of June 30, 2016

DISTRICT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities display information about the District. These statements include the financial activities of the overall district, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the District.

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 17,505,979	\$ 1,912,083	\$ 19,418,062
Receivables, net	21,752,449	6,119,296	27,871,745
Other Assets	729,048		729,048
Inventory		216,972	216,972
Capital assets:			-
Land and Construction in progress	83,330,363		83,330,363
Other Capital Assets net of depreciation	347,105,194	503,011	347,608,205
Total assets	470,423,034	8,751,362	479,174,396
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	42,634,363		42,634,363
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 34,360,292	\$ 530,660	\$ 34,890,952
Note Payable	6,096,958	-	6,096,958
Accrued liabilities	2,234,915	-	2,234,915
Interfund payable	-	4,856,525.00	4,856,525
Payable to state government	137,305	-	137,305
Unearned revenue	7,839,087	53,356.00	7,892,443
Noncurrent liabilities:			
Due within one year		-	-
Capital leases and Mortgage payable	5,336,798		5,336,798
Compensated absences payable:	145,410		145,410
Due beyond one year			-
Capital leases and Mortgage payable	14,360,457		14,360,457
Compensated absences payable	14,151,806	584,461	14,736,267
Net pension liability	216,135,134		216,135,134
Total liabilities	300,798,161	6,025,002	306,823,163
DEFERRED INFLOWS OF RESOURCES			
Pension Related	3,790,913		3,790,913
NET POSITION			
Net investment in capital assets	410,738,302	503,011	411,241,313
Restricted for:			-
Other Purposes	1,976,007		1,976,007
Unrestricted (deficit)	(204,245,987)	2,223,349	(202,022,638)
Total net position	\$ 208,468,322	\$ 2,726,360	\$ 211,194,682

The accompanying Notes to the Financial Statements are an integral part of this statement.

**ELIZABETH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

FUNCTIONS / PROGRAMS	Expenses	Indirect Expenses Allocation	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 162,654,671	\$ 62,897,739	\$ -	\$ 61,375,297.40	\$ (164,177,112)	\$ -	\$ (164,177,112)
Special education	60,309,756	30,010,580	-	24,477,302.80	(65,843,033)	-	(65,843,033)
Other	30,534,934	11,064,080	-	12,008,445.97	(29,590,568)	-	(29,590,568)
School-sponsored/Other instructional	8,105,041	2,569,217	-	2,785,352.55	(7,888,906)	-	(7,888,906)
Community service	465,382	174,174	-	184,245.11	(455,311)	-	(455,311)
Support services:							
Tuition	26,004,686	(26,004,686)	-	-	-	-	-
Student & instruction related services	69,458,898	19,185,410	-	20,808,859.44	(67,835,448)	-	(67,835,448)
School administrative services	17,927,304	900,253	-	-	(18,827,557)	-	(18,827,557)
General administrative services	7,479,054	5,827,042	-	-	(13,306,095)	-	(13,306,095)
Central Services & Admin Info Technology	9,853,420	2,879,698	-	-	(12,733,118)	-	(12,733,118)
Plant operations and maintenance	48,021,619	13,195,817	-	-	(61,217,436)	-	(61,217,436)
Pupil transportation	19,366,734	1,716,054	-	2,976,954.00	(18,105,834)	-	(18,105,834)
Unallocated benefits	124,426,916	(124,426,916)	-	-	-	-	-
Special schools	278,524	11,539	-	-	(290,063)	-	(290,063)
Interest on long-term debt	531,855	-	-	-	(531,855)	-	(531,855)
Unallocated depreciation	15,397,640	-	-	-	(15,397,640)	-	(15,397,640)
Total governmental activities	600,816,433	0	-	124,616,457	(476,199,976)	-	(476,199,976)
Business-type activities:							
Food Service	17,600,987	-	1,826,918	17,026,348	-	1,252,279	1,252,279
Total business-type activities	17,600,987	-	1,826,918	17,026,348	-	1,252,279	1,252,279
Total primary government	\$ 618,417,420	\$ 0	\$ 1,826,918	\$ 141,642,805	\$ (476,199,976)	\$ 1,252,279	(474,947,697)
			General revenues:				
			Taxes:				
			Property taxes, levied for general purpose		59,813,124	-	59,813,124
			Federal and State aid not restricted		350,075,344	-	350,075,344
			Federal and State aid restricted		67,395,262	-	67,395,262
			Miscellaneous income		2,990,206	-	2,990,206
			Special Items:				
			Prior Year Accounts Receivable Cancelled		(2,164,050)	-	(2,164,050)
			Prior Year Accounts Payable Cancelled		1,292,501	-	1,292,501
			Total general revenues, special items, extraordinary items and transfers		479,402,387	-	479,402,387
			Change in net position		3,202,412	1,252,279	4,454,691
			Net position-beginning (As restated)		205,265,912	1,474,081	206,739,993
			Net position-ending		\$ 208,468,324	\$ 2,726,360	\$ 211,194,684

The accompanying Notes to the Financial Statements are an integral part of this statement.

MAJOR FUND FINANCIAL STATEMENTS

The Individual Fund financial statements and schedules present more detailed information for the individual fund in a format that segregates information by fund type.

CITY OF ELIZABETH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 17,418,805	\$ 87,173	\$ 1	\$ 17,505,979
Accounts receivable:	-			
State	2,799,688	276,099		3,075,787
Federal	592,538	11,011,052	-	11,603,590
Other	3,856,848	1,264,344		5,121,192
Interfund	5,368,084		-	5,368,084
Other Assets	729,048		-	729,048
Total assets	\$ 30,765,011	\$ 12,638,668	\$ 1	\$ 43,403,681
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 20,457,132	\$ 5,838,267		\$ 26,295,399
Intergovernmental payable:				
State	-	137,305	-	137,305
Notes Payable	6,096,958	-	-	6,096,958
Interfund payables		3,416,203	1	3,416,204
Accrued liabilities for workers compensation claims	2,234,915	-	-	2,234,915
Unearned revenue	-	7,839,087	-	7,839,087
Total liabilities	28,789,004	17,230,862	1	46,019,868
Fund balances:				
Restricted for:				
Excess Surplus - subsequent year's expenditures	858,039	-	-	858,039
Excess Surplus	1,117,968	-		1,117,968
Unassigned:				
Special revenue fund (deficit)	-	(4,592,194)	-	(4,592,194)
Total fund balances	1,976,007	(4,592,194)	-	(2,616,187)
Total liabilities and fund balances	\$ 30,765,011	\$ 12,638,668	\$ 1	

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

Total Fund Balances (Brought Forward) (\$2,616,187)

Amounts Reported for Governmental Activities in the Statement
of Net Position (A-1) are different because:

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds.

Cost of Assets	\$608,119,431	
Accumulated Depreciation	<u>(177,683,874)</u>	
		430,435,557

Long term liabilities, including bonds payable, and other related
amounts that are not due and payable in the current period
and therefore are not reported as liabilities in the funds.

Net Pension Liability	(216,135,134)	
Compensated Absences	(14,297,216)	
Capital Leases	(18,958,755)	
Mortgage Payable	<u>(738,500)</u>	
		(250,129,605)

Deferred Outflows and Inflows of resources are applicable
to future periods and therefore are not reported in the funds.

Pensions:

Deferred Outflows		
Pension related	<u>42,634,363</u>	
		42,634,363

Deferred Inflows:

Pension related		(3,790,913)
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Certain liabilities are not due and payable in the current period
and therefore, are not reported in the governmental funds.

Accounts Payable - Pension Related	<u>(8,064,893)</u>	
		<u>(8,064,893)</u>

Net Position of Governmental Activities		<u><u>\$208,468,322</u></u>
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The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 GOVERNMENTAL FUNDS
 JUNE 30, 2016

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
REVENUES:				
Local sources:				
Local tax levy	\$ 59,813,124	\$ -	\$ -	\$ 59,813,124
Tuition	251,955	-	-	251,955
Miscellaneous	2,738,251	91,679	-	2,829,930
Total revenues - local sources	62,803,330	91,679	-	62,895,009
State sources	415,855,043	46,653,252	483,810	462,992,105
Federal sources	1,059,980	19,106,541	-	20,166,521
Total revenues	479,718,353	65,851,472	483,810	546,053,635
EXPENDITURES:				
Current expense:				
Instruction:				
Regular	125,312,249	-	-	125,312,249
Special education	21,018,875	31,557,842	-	52,576,717
Other	22,256,473	-	-	22,256,473
School-sponsored/Other instructional	6,184,856	-	-	6,184,856
Community service	338,366	-	-	338,366
Support Services:				-
Tuition	26,004,686	-	-	26,004,686
Student & instruction related services	42,273,965	12,839,586	-	55,113,551
School administrative services	12,374,944	5,552,360	-	17,927,304
General administrative services	7,296,804	182,250	-	7,479,054
Central Services & Admin Info Technology	9,792,162	190,153	-	9,982,315
Plant operations and maintenance	48,939,697	-	-	48,939,697
Pupil transportation	19,366,734	-	-	19,366,734
Unallocated benefits	122,261,782	11,140,790	-	133,402,572
Capital outlay	3,384,777	97,501	483,810	3,966,088
Special schools	278,524	-	-	278,524
Total expenditures	467,084,894	61,560,482	483,810	529,129,185
(Deficiency)/excess of revenues over/(under) expenditures	12,633,460	4,290,990	-	16,924,450
Other financing sources/(uses):				
Contribution to School Based Budgets	7,213,810	(7,213,810)	-	-
Operating transfers in/(out)	(2,979,024)	2,979,024	-	-
Prior Year Accounts Receivable Cancelled	(2,164,050)	-	-	(2,164,050)
Prior Year Accounts Payable Cancelled	1,292,501	-	-	1,292,501
Capital lease (Non-Budget)	2,580,215	-	-	2,580,215
Total other financing sources/(uses)	5,943,453	(4,234,786)	-	1,708,667
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	18,576,912	56,204	-	18,633,116
Fund balances, July 1 (as restated) (Deficit)	(16,600,905)	(4,648,398)	-	(21,249,303)
Fund balances, June 30 (Deficit)	\$ 1,976,007	\$ (4,592,194)	\$ -	\$ (2,616,187)

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF 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 FISCAL YEAR ENDED JUNE 30, 2016

Total net change in fund balances - governmental funds (B-2) \$ 18,633,116

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 in the period.

Depreciation expense	\$ (15,397,640)	
Capital outlays	<u>3,966,088</u>	(11,431,552)

District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

District pension contributions	8,277,721	
Less: Pension expense	<u>(15,508,682)</u>	(7,230,961)

Proceeds from debt issues are a financing source in governmental not revenue in the statement of activities; issuing debt increases long-term in the Statement of Net Position.

Capital lease proceeds - Current Year		(2,580,215)
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Repayment of long-term debt is an expenditure in the governmental repayment reduces long-term liabilities in the Statement of Net Position reported in the Statement of Activities.

Payment of capital lease payable		5,434,000
Payment of mortgage payable		50,000

In the statement of activities, certain expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount 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 (+).

		<u>328,023</u>
Change in net position of governmental activities (A-2)		<u>\$ 3,202,412</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

OTHER FUNDS

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF NET POSITION
PROPRIETARY FUNDS - ENTERPRISE FUNDS
JUNE 30, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,912,083
Intergovernmental Accounts Receivable	3,045,505
Interfund Accounts Receivable	3,073,791
Inventories	216,972
Total Current Assets	<u>8,248,351</u>
Non-Current Assets:	
Furniture, machinery & equipment	4,776,825
Less accumulated depreciation	<u>(4,273,814)</u>
Total Non-Current Assets	503,011
Total assets	<u>\$ 8,751,362</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 530,660
Interfund payable	4,856,525
Unearned Revenue	53,356
Total Current Liabilities	<u>5,440,541</u>
Non-Current Liabilities	
Compensated Absences Payable	<u>584,461</u>
Total Non-Current Liabilities	584,461
Total liabilities	<u>\$ 6,025,002</u>
NET POSITION	
Net investment in capital assets	\$ 503,011
Unrestricted	<u>2,223,349</u>
Total net position	<u>\$ 2,726,360</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE <hr/>
Operating revenues:	
Charges for services:	
Food sales - reimbursable programs	\$ 848,827
Food sales - non-reimbursable programs	978,091
	<hr/>
Total operating revenues	1,826,918
Operating expenses:	
Cost of sales	
Reimbursable Program	7,578,881
Non-Reimbursable Programs	296,440
Salaries	5,726,135
Employee benefits	3,508,844
Cleaning, repair and maintenance services	174,921
General supplies	137,464
Depreciation	178,302
	<hr/>
Total Operating expenses	17,600,987
	<hr/>
Operating income (loss)	(15,774,069)
	<hr/>
Non-operating revenues (expenses):	
State sources:	
State school lunch program	188,309
Federal sources:	
National school lunch program	10,046,666
School breakfast program	4,078,826
After school snack program	13,450
Summer meal program	302,857
Child and Adult Care Food Program- Cash in Lieu	960,319
Fresh Fruit and Vegetables	274,471
Food distribution program	1,161,450
	<hr/>
Total non-operating revenues (expenses)	17,026,348
	<hr/>
Change in net position	1,252,279
	<hr/>
Total net position -beginning	1,474,081
	<hr/>
Total net position-ending	\$ 2,726,360
	<hr/> <hr/>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and other funds	\$	1,888,109
Payments to employees		(5,658,079)
Payments for employee benefits		(3,498,885)
Payments to suppliers		(7,284,439)
Net cash (used for) operating activities		<u>(14,553,295)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		167,251
Federal Sources		14,090,896
Net operating subsidies and transfers from other funds		(150,366)
Net cash provided by non-capital financing activities		<u>14,107,781</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(124,880)
Net cash (used for) capital and related financing activities		<u>(124,880)</u>
Net increase in cash and cash equivalents		(570,394)
Cash and cash equivalents-beginning		<u>2,482,477</u>
Cash and cash equivalents-ending	\$	<u><u>1,912,083</u></u>
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(15,774,069)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		178,302
Non-cash transaction from federal government		1,161,450
(Increase)/Decrease in inventories		2,625
Increase/(Decrease) in unearned revenue		53,356
Increase/(Decrease) in accounts payable		(161,549)
Increase/(Decrease) in compensated absences		(13,409)
Net cash (used for) operating activities	\$	<u><u>(14,553,295)</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,651,085	\$ 59,398	\$ 17,337,191
Intrafund receivable	650,671		
Interfund loans receivable	-	-	10,912
Total Assets	<u>2,301,756</u>	<u>59,398</u>	<u>17,348,103</u>
LIABILITIES			
Payroll deductions and withholdings	-	-	16,248,235
Intrafund payable			650,671
Interfund loans payable	-	-	180,058
Payable to student groups	-	-	269,139
Total liabilities	<u>-</u>	<u>-</u>	<u>17,348,103</u>
NET POSITION			
Held in trust for unemployment claims and other purposes	2,301,756		
Held in trust for scholarship awards		59,398	
Total net position	<u>\$ 2,301,756</u>	<u>\$ 59,398</u>	<u>\$ -</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Unemployment Compensation	Private-Purpose Scholarship Fund
ADDITIONS:		
Contributions:		
Plan member	\$ 376,790	\$ -
Donations	-	450
Other	-	1,088
Total Contributions	376,790	1,538
Investment earnings:		
Interest	1,338	62
Net investment earnings	1,338	62
Total additions	378,128	1,600
DEDUCTIONS:		
Scholarships awarded	-	6,343
Total deductions	-	6,343
Change in net position	378,128	(4,743)
Net position—beginning of the year	1,923,628	64,141
Net position—end of the year	\$ 2,301,756	\$ 59,398

The accompanying Notes to the Financial Statements are an integral part of this statement.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Elizabeth School District (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

Reporting Entity

The City of Elizabeth School District is a Type II District located in Union County, New Jersey. The School District is an instrumentality of the State of New Jersey, established to function as an educational institution. The Board of Education of the Elizabeth School District is comprised of nine members elected to three-year terms. A superintendent is appointed by the Board and is responsible for the administrative control of the District.

The primary criterion for including activities within the District's reporting entity, are set forth in Statement No. 39 of the Governmental Accounting Standards Board entitled "*Determining Whether Certain Organizations are Component Units*" (GASB 39), as codified in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

Organizations that are legally separate, tax-exempt entities and meet *all* of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government
2. The primary government, or its component unit, is entitled to, or has the ability to otherwise access, a majority of the economic resources of the organization
3. The economic resources received or held by an *individual organization* that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity (Continued)

The combined financial statements include all funds of the District over which the Board exercises operating control. The operations of the District include preschools to high schools, located in the City of Elizabeth. There were no additional entities required to be included in the reporting entity under the criteria as described above, in the current fiscal year. Furthermore, the District is not includable in any other reporting entity on the basis of such criteria.

Basis of Presentation

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

District-wide 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 overall District, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish generally between the governmental and business-type activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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 the business-type activity of the District and for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function or business segment is self-financing or draws from the general revenues of the District.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements: During the fiscal year, 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. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements are presented for each fund category—governmental, proprietary, and fiduciary. The New Jersey Department of Education (NJDOE) has elected to require New Jersey districts to treat each governmental fund as a major fund in accordance with the option noted in GASB No. 34, paragraph 76. The NJDOE as the oversight entity believes that the presentation of all funds as major is important for the public interest and to promote consistency among District financial reporting models.

Governmental Funds

General Fund The general fund is the general operating fund of the District and is used to account for all expendable financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non instructional equipment which are classified in the capital outlay sub-fund.

As required by the New Jersey Statement Department of Education, the District includes budgeted capital outlay in this fund. U.S. 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. 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 capital 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 the current expense by Board resolution; in certain instances approval by the County Superintendent of Schools may also be required.

Special Revenue Fund The special revenue fund is used to account for the proceeds of specific revenue sources from State and Federal Government (other than those for major capital projects, debt service or proprietary funds) and local appropriations that are legally restricted to expenditures for specified purposes.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Projects Funds 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 and by funding from the State of New Jersey School Development Authority (NJSDA).

School construction project revenue and expenditures reflected in the Capital Projects Fund are made by the NJSDA "on-behalf" of the school district.

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 debt issued to finance major property acquisition, construction and improvement programs.

Proprietary Funds

Enterprise Fund The enterprise fund accounts for all revenues and expenses pertaining to the District's Food Service operations. These funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (*i.e.* expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

Fiduciary Funds

Agency Funds The agency funds are used to account for assets held by the District on behalf of outside parties, including other governments, or on behalf of other funds within the District. The agency funds included are as follows:

Payroll and Student Activities Funds These are agency funds 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.

Private Purpose Trust Funds These trust funds are used to account for assets donated by individuals that will provide for the payment of awards and other purposes.

Unemployment Insurance Trust Funds An expendable trust fund used to account for unemployment compensation claims as they arise.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting-Measurement Focus

Basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements.

District-wide, Proprietary, and Fiduciary Fund Financial Statements: The District-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation for expenses versus expenditures. Ad Valorem (Property) Taxes are susceptible to accrual as 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 monies under the established payment schedule and the unpaid amount is considered to be an "accounts receivable". Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transactions 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. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from the issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. In accordance with P.L. 2011, c. 202, which became effective January 17, 2012, the District elected to move the April school Board election to the date of the November general election thereby eliminating the vote on the annual base budget. Budgets are prepared using the modified accrual basis of accounting. 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. 6A:23-2.2(f)1. Expenditures may not legally exceed budgeted appropriations at the line item level. All budget amendments and transfers must be approved by School Board resolution. Budget amendments during the year ended June 30, 2016 totaled \$-0-

All budget amounts presented in the accompanying supplementary information reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budgets during the year).

Appropriations, except remaining project appropriations, encumbrances, and unexpended grant appropriations, lapse at the end of each fiscal year. The capital projects fund presents the remaining project appropriations compared to current year expenditures. Formal budgetary integration into the accounting system is employed as a management control device during the fiscal year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and generally accepted accounting principles (GAAP) with the exception of the legally mandated (NJSA 18A:22-44.2) revenue recognition of one or more deferred State Aid payments for budgetary purposes only due to the State deferral of such payments into the subsequent budget year and the accounting treatment of encumbrances in the special revenue fund as described 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets/Budgetary Control (Continued)

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 recognized 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 records.

Encumbrance Accounting

Under encumbrance accounting purchase orders, contracts and other commitments for the expenditures 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 assigned 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 and capital project funds for which the District has received advances are reflected in the balance sheet as unearned 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.

Interfunds

Interfund receivables and payables arise from transactions between particular funds and are considered short term in duration. The interfund transactions are recorded by all funds affected in the period in which the transactions are executed and are part of the district's available spendable resources.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories and Prepaid Expenses

Inventories of materials and supplies held for consumption in the governmental funds are recorded as expenditures at the time of purchase and year end balances are not reported in the financial statements.

Inventories of food and/or supplies in the food service fund are recorded at cost on a first-in, first-out basis or, in the case of Food Distribution Commodities, at stated value which approximates market.

Prepaid expenses which benefit future periods, other than those recorded in the enterprise fund, are recorded as expenditures in the year of purchase.

Capital Assets

The District has an established formal system of accounting for its capital assets. Capital Assets used for governmental purposes, which include land, buildings and improvements and furniture and equipment, are only reported in the district-wide financial statements. The District generally defines capital assets as assets with an initial cost of \$2,000.00 or more and an estimated useful life in excess of one year. Purchased or constructed capital assets are reported at cost. Donated capital assets are valued at their acquisition value on the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

In fiscal year 2016, the District implemented GASB 72. The objective of this Statement is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. These improvements are based in part on the concepts and definitions established in Concepts Statement No. 6, Measurement of Elements of Financial Statements, and other relevant literature.

Capital assets are depreciated in the district-wide statements using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Life</u>
Building and Building Improvements	15-50
Land Improvements	15-50
Vehicles	5-15
Furniture and Equipment	5-20

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences." A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy and/or collective bargaining unit 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 liability for compensated absences was accrued using the termination payment method, whereby the liability is calculated based on the amount of sick leave and vacation days that are expected to become eligible for payment upon termination. The District estimates its accrued compensated absences liability based on the accumulated sick and vacation days at the balance sheet date by those employees who are currently eligible to receive termination payments.

For the district-wide statements, the current portion is the amount estimated to be used in the following year. For the governmental funds in the fund financial statements, a liability is reported only for to the extent of the amount actually due at year end as a result of employee resignations/retirements. Compensated absences are a reconciling item between the fund level and district-wide presentations.

Fund Equity

Fund balance restrictions are used to indicate that portion of the fund balance that is not available for expenditures or is legally segregated for a specific future use. Designation of portions of the fund balances are established to indicate tentative plans for financial utilization in a future period. The unassigned fund balances represent the amount available for future budgetary operations.

Unearned Revenue

Unearned revenue in the special revenue and proprietary funds represents funds which have been received but not yet earned. A corresponding accounts receivable has also been established for any open encumbrances at year end which is an allowable practice under generally accepted accounting principles.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the district-wide 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. Long term debt is recognized as a liability on the fund financial statements when due.

Net Position

GASB 63 provides guidance for reporting net position in the statement of financial position and related disclosures. Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available.

Fund Balance Restrictions

GASB Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions" modifies fund balance reporting and clarifies fund type definitions. This Statement aims to enhance the usefulness of fund balance information by providing clearer fund balance clarifications that can be applied more consistently.

Under the standard, in the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation. The District reports Excess Surplus as Restricted Fund Balance.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Restrictions (Continued)

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the Board of Education, the District's highest level of decision making authority. Commitments may be modified or rescinded only through resolutions approved by the Board of Education.

Assigned – includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the District's policy, amounts may be assigned by the Business Administrator. The District reports Year End Encumbrances and amounts Designated for Subsequent Year's Expenditures as Assigned Fund Balance.

Unassigned - is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When an 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 which 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.

Revenues Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means within sixty days of the fiscal year end.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues Exchange and Non-exchange Transactions (Continued)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from property taxes is recognized in the period in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at fiscal year end: property taxes available as an advance, interest, and tuition.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise fund. For the District, these revenues are sales in the Enterprise Funds. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the enterprise fund.

Allocation of Indirect Expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses are allocated to functions but are reported separately in the Statement of Activities. Employee benefits, including the employer's share of social security, workers compensation, and medical and dental benefits, were allocated based on salaries of the program. Depreciation expense that could not be attributed to a specific function is considered an indirect expense and is reported separately on the Statement of Activities.

Extraordinary and Special Items

Extraordinary items are transactions or events that are unusual in nature and infrequent of occurrence. Special items are transactions or events that are within control of management and are either unusual in nature or infrequent in occurrence. During Fiscal Year 2016, the District cancelled material amounts of prior year accounts receivable and prior year accounts payable which are reported as special items.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Accounting and Financial Reporting for Pensions

In the District-Wide Financial Statements for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's proportionate share of the New Jersey Public Employees Retirement System ("PERS") and the Teachers' Pension and Annuity Fund ("TPAF") and the additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they were reported by PERS and TPAF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the Governmental Fund Financial Statements, the year end Net pension liability is not required to be reflected. Pension related revenues and expenditures are reflected based on amounts that are normally expected to be liquidated with available financial resources for required pension contributions. Expenditures for PERS are recognized based upon billings made by the State of New Jersey due April 1st of each fiscal year. TPAF contributions are paid on the District's behalf by the State of New Jersey. The Governmental Fund Financial Statements reflect both a revenue and expenses for this pension contribution.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has one item that qualifies for reporting in this category, deferred amounts that are pension related.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Currently, the District has one item that qualifies for reporting in this category, deferred amounts that are pension related.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

The Board considers petty cash, change funds, cash in banks, and short term investments with original maturities of three months or less as cash and cash equivalents. Investments are stated at cost, which approximates market.

Deposits

New Jersey statutes permit the deposit of public funds in public depositories which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. Each depository participating in the GUDPA system must pledge collateral equal to 5% of the average amount of its public deposits and 100% of the average amount of its public funds in excess of 75% of its capital funds. No collateral is required for amounts covered by FDIC insurance. The collateral which may be pledged to support these deposits includes obligations of the State and federal governments, insured securities and other collateral approved by the Department. When the capital position of the depository deteriorates or the depository takes an unusually large amount of public deposits, the Department of Banking and Insurance requires additional collateral to be pledged. Under (GUDPA), 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 the deposits to the governmental unit.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Deposits (Continued)

The City of Elizabeth School District had the following cash and cash equivalents at June 30, 2016:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$19,045,819
Proprietary Funds	1,189,939
Fiduciary Funds	<u>21,514,889</u>
Total Cash in Bank	\$41,750,646
Less: Reconciling Items	<u>(3,284,910)</u>
	<u><u>\$38,465,736</u></u>

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The District does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of June 30, 2016, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank of \$41,750,646, \$750,000.00 was covered by Federal Depository Insurance and \$41,006,646 was covered under the provisions of NJGUDPA.

Investments

The types of investments which may be purchased by the District are strictly limited by the express authority of the N.J.S.A. 18A:20-37 Education, Administration of School Districts. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Investments (Continued)

2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a1 et seq., and operated in accordance with 17 C.F.R. § 270.2a7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 18A:2037. These funds are also required to be rated by a nationally recognized statistical rating organization.
3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.
5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by School Districts;
6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 18A:2037. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

Investments (Continued)

7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 C. 52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 C. 17:1941); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

As of June 30, 2016, the District had no investments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2016, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	Deletions & <u>Transfers</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$6,304,562			\$6,304,562
Construction in Progress	76,541,991	\$483,810		77,025,801
Total Capital Assets not being depreciated	<u>82,846,553</u>	<u>483,810</u>		<u>83,330,363</u>
Land improvements	1,945,739			1,945,739
Buildings & Building Improvements	431,128,600			431,128,600
Leasehold Improvements	6,446,945			6,446,945
Furniture and Equipment	41,720,262	902,063		42,622,325
Vehicles	6,284,814			6,284,814
Equipment under Capital Leases	34,485,713	2,580,215	\$(705,283)	36,360,645
Totals at historical cost	<u>522,012,074</u>	<u>3,482,278</u>	<u>(705,283)</u>	<u>524,789,068</u>
Gross Assets (Memo only)	<u>604,858,627</u>	<u>3,966,088</u>	<u>(705,283)</u>	<u>608,119,431</u>
Less: Accumulated Depreciation				
Site improvements	(1,945,739)			(1,945,739)
Buildings & Building Improvements	(114,177,231)	(6,709,558)		(120,886,789)
Leasehold Improvements	(1,864,781)	(128,939)		(1,993,720)
Furniture and Equipment	(30,926,820)	(2,531,823)		(33,458,643)
Vehicles	(2,866,010)	(142,898)		(3,008,908)
Equipment under Capital Leases	(11,210,937)	(5,884,421)	(705,283)	(16,390,074)
Totals: Accumulated Depreciation	<u>(162,991,517)</u>	<u>(15,397,640)</u>	<u>(705,283)</u>	<u>(177,683,874)</u>
Total capital assets being depreciated, net of depreciation	<u>359,020,556</u>	<u>(11,915,362)</u>		<u>347,105,194</u>
Total Governmental Fund Activities	<u>\$441,867,109</u>	<u>(\$11,431,552)</u>		<u>\$430,435,557</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 3: CAPITAL ASSETS (CONTINUED)

	Beginning <u>Balance</u>	<u>Additions</u>	Ending <u>Balance</u>
Proprietary Activities:			
Furniture and Equipment	\$4,525,720	\$139,619	\$4,665,339
Vehicles	111,486		111,486
Totals at historical cost	<u>4,637,206</u>	<u>139,619</u>	<u>4,776,825</u>
Less: Accumulated Depreciation	<u>(4,095,511)</u>	<u>(178,303)</u>	<u>(4,273,814)</u>
Total Proprietary Fund Activities	<u>\$541,695</u>	<u>(\$38,683)</u>	<u>\$503,011</u>

Depreciation expense was charged to functional expenses areas of the District for Governmental Funds as follows:

Direct Expense of various functions	<u>\$15,397,640</u>
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NOTE 4: LONG-TERM LIABILITIES

Bonds are issued by the District pursuant to the provisions of Title 18A, Education, of the New Jersey Statutes and are required to be approved by the voters of the municipality through referendum. The proceeds of bonds are recorded in the Capital Projects Fund and are restricted to the use for which they were approved in the bond referendum. All bonds are retired in annual installments within the statutory period of usefulness.

School Bonds issued by the District are entitled to and benefit from the provision of the New Jersey School Board Reserve Act P.L. 1980 c.72. Basically, funds are held by the State of New Jersey within its State Fund for the Support of Free Public Schools as a school bond reserve pledged by law to secure payment of principal and interest due on such bonds in the event of the inability of the issuer to make payments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of transactions of the governmental funds that affect long-term liabilities for the year ended June 30, 2016:

Governmental Funds:	(As restated)			Balance June 30, 2016	Amounts due Within one year
	Balance June 30, 2015	Additions	Reductions		
Compensated Absences	\$14,625,240	\$554,341	\$882,366	\$14,297,216	\$145,410.00
Mortgage Note Payable	788,500		50,000	738,500	\$92,250
Capital Leases Payable	21,812,539	2,580,215	5,434,000	18,958,754	5,244,548
Pension Liability	180,639,672	35,495,462		216,135,134	
Balance June 30, 2016	<u>\$217,865,951</u>	<u>\$38,630,018</u>	<u>\$6,366,365</u>	<u>\$250,129,604</u>	<u>\$5,482,208</u>

The following is a summary of transactions of the enterprise fund that affect long-term liabilities for the year ended June 30, 2016:

Enterprise Funds:	(As restated)			Balance June 30, 2016	Amounts due Within one year
	Balance June 30, 2015	Additions	Reductions		
Compensated Absences	<u>\$597,870</u>		<u>\$13,409</u>	<u>\$584,461</u>	

Bonds Authorized But Not Issued

As of June 30, 2016, the District had \$2,800,000 in Bonds Authorized But Not Issued.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

Mortgage Note Payable

The District has entered into two (2) mortgage notes for land and buildings used for office space. The mortgage notes provide for yearly payments and a yearly interest rate of 5% ending no later than September 30, 2023 as follows:

Fiscal Year	
<u>June 30,</u>	
2017	\$129,100
2018	124,488
2019	119,875
2020	115,263
2021	110,650
2022-2024	<u>304,775</u>
Total Minimum Payments	904,150
Less: Amount Representing Interest	<u>165,650</u>
Present Value of Payments	<u><u>\$738,500</u></u>

Capital Leases Payable

The District has entered into several long-term capital leases for copiers, computer equipment and power equipment. The following is a schedule of the future minimum lease payments under the capital lease and the present value of the net minimum lease payments at June 30, 2016:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2017	\$5,669,603
2018	5,357,270
2019	2,337,719
2020	1,199,941
2021	851,392
2022-2026	4,199,220
2027	<u>839,844</u>
Total Minimum Lease Payments	20,454,988
Less: Amount Representing Interest	<u>1,496,234</u>
Present Value of Lease Payments	<u><u>\$18,958,754</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 5: OPERATING LEASES

The District entered into lease agreements for facilities and equipment. The total operating lease payments made during the year ended June 30, 2016 were \$3,241,703. Future minimum lease payments are as follows:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2017	\$2,905,611
2018	2,611,816
2019	2,611,816
2020	2,611,816
2021	<u>759,718</u>
Total Minimum Lease Payments	<u><u>\$11,500,777</u></u>

NOTE 6: PENSION PLANS

Description of Plans All required employees of the District are covered by the Public Employees' Retirement System, the Teachers' Pension and Annuity Fund or the Defined Contribution Retirement Program 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 each system will be assumed by the State of New Jersey should the system terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for each of the above systems. These reports may be obtained by writing to the Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625 or on line at www.state.nj.us/treasury/pensions.

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 retirement benefits, death, disability and medical benefits to certain qualified members. 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 6: PENSION PLANS (CONTINUED)

Public Employees' Retirement System (PERS) The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provision of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. 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.

Defined Contribution Retirement Program (DCRP) The Defined Contribution Retirement Program (DCRP) was established under the provision of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 to provide coverage elected and certain appointed officials, effective July 1, 2007. Membership is mandatory for such individuals with vesting occurring after one year of membership.

Significant Legislation

Effective June 28, 2011, P.L. 2011, c. 78 enacted certain changes in the operations and benefit provisions of the TPAF and the PERS systems.

As a result of these changes new members of TPAF and PERS, hired on or after June 28, 2011, will need 30 years of creditable service and have attained the age of 65 for receipt of the early retirement benefit without a reduction of 1/4 of 1% for each month that the member is under age 65. New members will be eligible for a service retirement benefit at age 65.

Funding Changes

Under the new legislation, the methodology for calculating the unfunded accrued liability payment portion of the employer's annual pension contribution to the PERS, and TPAF. The unfunded actuarial accrued liability (UAAL) will be amortized for each plan over an open-ended 30 year period and paid in level dollars. Beginning with the July 1, 2019 actuarial valuation (July 1, 2018 for PFRS), the UAAL will be amortized over a closed 30 year period until the remaining period reaches 20, when the amortization period will revert to an open-ended 20 year period.

COLA Suspension

The payment of automatic cost-of-living adjustment to current and future retirees and beneficiaries are suspended until reactivated as permitted by this law.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 6: PENSION PLANS (CONTINUED)

Vesting and Benefit Provisions The vesting and benefit provisions of 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 ten years of service, except for post-retirement healthcare benefits that vest after 25 years of service.

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.

Contribution Requirements The contribution policy is set by N.J.S.A. 43:15A and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation.

Effective June 28, 2011, P.L. 2011, c. 78 provides for increases in the employee contribution rates: from 5.5% to 6.5% plus an additional 1% phased-in over 7 years beginning in the first year, meaning after 12 months, after the law's effective date for TPAF and PERS.

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 TPAF (i.e. the State of new Jersey makes the employer contribution on behalf of public school districts.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 6: PENSION PLANS (CONTINUED)

Contribution Requirements (Continued)

Three Year Trend Information for PERS

<u>Year Ended</u> <u>June 30,</u>	<u>Annual</u> <u>Pension Cost</u> <u>(APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
2016	\$9,068,993	100%	-0-
2015	\$7,953,792	100%	-0-
2014	\$6,915,027	100%	-0-

Three Year Trend Information for TPAF (On-behalf Contribution)

<u>Year Ended</u> <u>June 30,</u>	<u>Annual</u> <u>Pension Cost</u> <u>(APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
2016	\$15,878,594	100%	-0-
2015	\$10,466,926	100%	-0-
2014	\$7,950,649	100%	-0-

In accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District for the years ended June 30, 2016, 2015 and 2014 \$14,757,105, \$14,305,827 and \$14,739,250 respectively for the employer's share of social security contributions for TPAF members, as calculated on their base salaries.

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68

Public Employees Retirement System (PERS)

At June 30, 2016, the District reported a liability of \$216,135,134 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the District's proportion was 0.9628259605 percent, which was a decrease of 0.0019885901 percent from its proportion measured as of June 30, 2014.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

For the year ended June 30, 2016, the District recognized pension expense of \$15,541,832. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience		\$5,156,225
Changes of assumptions		23,211,187
Net difference between projected and actual earnings on pension plan investments	\$3,475,037	
Changes in proportion and differences between District contributions and proportionate share of contributions	315,876	6,202,058
District contributions subsequent to the measurement date		8,064,893
	<u>\$3,790,913</u>	<u>\$42,634,363</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

The \$8,064,893.00 reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date (i.e. for the school year ending June 30, 2016, the plan measurement date is June 30, 2015) will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended	<u>Amount</u>
<u>June 30</u>	
2016	\$5,779,503
2017	\$5,779,503
2018	\$5,779,503
2019	\$8,470,789
2020	\$4,969,259

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which rolled forward to June 30, 2015. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation	3.04 Percent
Salary Increases	
2012-2021	2.15-4.40 Percent (based on age)
Thereafter	3.15-5.40 Percent (based on age)
Investment Rate of Return	7.90 Percent

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Mortality Rates

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback one year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback one year for females) are used to value disabled retirees

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Long-Term Rate of Return (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%
Developed Foreign Markets	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Returns	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%
	<u>100.00%</u>	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.90% and 5.39% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 3.80% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the collective net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2015 respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2015		
	1% Decrease <u>3.90%</u>	At Current Discount Rate <u>4.90%</u>	1% Increase <u>5.90%</u>
District's proportionate share of the pension liability	\$268,629,526	\$216,135,134	\$172,124,215

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Pension Plan Fiduciary Net Position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>.

Teachers Pensions and Annuity Fund (TPAF)

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2016 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	\$1,223,658,218
	<u>\$1,223,658,218</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The net pension liability associated with the District was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. At June 30, 2015, the proportion of the TPAF net pension liability associated with the District was 1.9360372531% which was an increase of .0566330292 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized on-behalf pension expense and revenue of \$74,715,532 for contributions provided by the State.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2014. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

Mortality Rates

Mortality rates were based on the RP-2000 Health Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement. The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the table on the following page:

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions (Continued)

Long-Term Expected Rate of Return (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
High Yield Bonds	2.00%	4.57%
US Equities Markets	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Market Equities	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmlands	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.50%
Hedge Funds - Multi Strategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%
	<u>100.00%</u>	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.13% and 4.68% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 3.80% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability,

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

Because the District's proportionate share of the net pension liability is zero, consideration of potential changes in the discount rate is not applicable to the District.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Teachers Public and Annuity Fund (TPAF). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 8: GASB 45 – OTHER POST-RETIREMENT BENEFITS

P.L. 1987, c. 384 and P.L. 1990, c.6 required Teachers' Pensions and Annuity Fund (TPAF) and the Public Employees' Retirement System (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, c.103 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, 2015, there were 107,314 retirees receiving post-retirement medical benefits, and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical benefits 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 P.L. 1992, c.126, which provides employer paid 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. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in Fiscal Year 2015.

The State will set the contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2016, 2015 and 2014 were \$18,907,019, \$16,616,251 and \$13,036,075 respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 9: LITIGATION

The District has numerous pending and threatened litigation matters. Many of these matters in litigation are matters that are subject to insurance coverage provided by various insurance policies for indemnification and defense costs. The District's counsel, however, advises that there are material matters that would not be subject to insurance coverage that have a probable negative outcome. The District has accrued funds to provide for these matters.

NOTE 10: CONTINGENCIES

The District receives financial assistance from the State of New Jersey and the U.S. Government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreements and applicable regulations, including the expenditure of the funds for eligible purposes. The State and Federal grants received and expended in the 2015-2016 fiscal year were subject to the US Uniform Guidance and New Jersey OMB Circular 15-08 which mandates that grant revenues and expenditures be audited in conjunction with the District's annual audit if expenditures for federal or state programs exceed \$750,000.00 Findings and questioned costs, if any, relative to federal and state financial assistance programs are discussed in the Single Audit Section, Schedule of Findings and Questioned Costs. In addition, all grants and cost reimbursements are subject to financial and compliance audits by the grantors. The District's management does not believe any such audit would result in material amounts of disallowed costs.

NOTE 11: RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property and Liability Insurance The District maintains insurance coverage covering each of those risks of loss. The administration believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 11: RISK MANAGEMENT (CONTINUED)

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 fiduciary trust fund for the current and previous two years:

<u>Year Ended</u> <u>June 30,</u>	<u>Interest</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2016	\$1,338	\$635,341	\$258,551	\$2,301,756
2015	-	408,351	297,034	1,923,628
2014	-	416,165	-	1,812,311

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 agreement is administered by First MCO and Inservco Insurance Company. At June 30, 2016, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$2,234,915.

The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$700,000 for any on accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Safety National Insurance Company.

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 12: COMPENSATED ABSENCES

The District accounts for compensated absences (e.g. unused vacation and sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy and according to negotiated contracts. Upon termination, employees are paid for accrued vacation. Vacation days not used during the year may only be carried forward with approval from the Superintendent. Upon retirement, employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

The liability for vested compensated absences of the governmental fund types are recorded in the district - wide statement of net position. As of June 30, 2016, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$14,297,216.

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, 2016 a liability existed for compensated absences in the proprietary funds of \$584,461.

For additional descriptive information see Note 1, Summary of Significant Accounting Policies.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 13: FUND BALANCE APPROPRIATED

General Fund The table below reflects the District's Fund Balance at June 30, 2016 on both a GAAP (Exhibit B-1) and Budgetary (Exhibit C-1) basis including the required adjustment related to the last state aid payment which under GAAP is not recognized:

	<u>Budgetary</u> <u>Basis</u>	<u>Adjustment</u>	<u>GAAP</u> <u>Basis</u>
Restricted:			
Excess Surplus:			
Designated for Subsequent			
Year's Expenditures	\$858,039		\$858,039
Current Year	9,399,913	\$(8,281,945)	1,117,968
Assigned:			
Designated for Subsequent			
Year's Expenditures	10,468,628	(10,468,628)	
Encumbrances	8,344,412	(8,344,412)	
Unassigned	8,773,171	(8,773,171)	
	<u>\$37,844,163</u>	<u>\$(35,868,156)</u>	<u>\$1,976,007</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 14: CALCULATION OF EXCESS SURPLUS – BUDGETARY BASIS

Calculation of Excess Surplus In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2007, c73 (S1701), the Restricted 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 if the District did not appropriate a required minimum amount as budgeted fund balance in the subsequent year's budget.

General Fund Expenditures:		
Fiscal Year Ended, June 30 2016		\$467,084,894
Increased by:		
Transfer from General Fund to SFR- Inclusion		2,979,024
Less: Expenditures Allocated to Restricted Federal Resources as reported on Schedule D-2		7,213,810
		462,850,107.55
Less:		
Reimb. TPAF Social Security Contributions	\$14,757,105	
Reimb. TPAF Pension Contributions	34,785,613	
Capital Leases	2,580,215	
		52,122,933
Adjusted General Fund Expenditures		410,727,174
Excess Surplus Percentage		2.00%
		8,214,543
Increased by:		
Non-Public Transportation Aid (unbudgeted)	38,321	
SEMI - Cost Settlement	520,307	
		558,628
Maximum Unreserved/Undesignated General Fund Balance		8,773,171
Actual Unassigned General Fund Balance		18,173,084
Excess Surplus		\$9,399,913
Recapitulation of Excess Surplus, June 30, 2016:		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$858,039
Restricted for Excess Surplus		9,399,913
		\$10,257,952

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 14: CALCULATION OF EXCESS SURPLUS – BUDGETARY BASIS (CONTINUED)

Based on the preceding calculation, as of June 30, 2016, \$858,039 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2016-17 budget. \$9,399,913 is reported as Restricted Fund Balance Excess Surplus Designated for Subsequent Year's Expenditure and is required to be appropriated for property tax relief in the 2017-18 budget.

NOTE 15: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2016:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$5,368,084	
Special Revenue Fund		\$3,416,203
Capital Projects Fund		1
Enterprise Fund		1,782,734
Fiduciary Fund		169,146
	\$5,368,084	\$5,368,084

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were received.

NOTE 16: INVENTORY

Inventory in the Food Service Fund at June 30, 2016 consisted of the following:

Food and Supplies	<u>\$216,972</u>
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The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Act Amendment of 1996) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of non-operating revenue in the financial statements.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 17: DEFICIT FUND BALANCES / NET POSITION

The District has a deficit fund balance of \$4,592,194 in the Special Revenue Fund as of June 30, 2016 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 last state aid payment as revenue, in the current budget year. The statute provides legal authority for school districts to recognize this revenue in the current budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, 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 last state aid payment in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to P.L. 2003, c.97, any negative unreserved, undesignated general fund balance that is reported as a direct result from the delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds' statements does not exceed the last state aid payment.

NOTE 18: NOTE PAYABLE

In accordance with N.J.S.A 18A:22-44.2 the District issued a note on June 24, 2016 in the amount of \$6,096,958 at an interest rate of 4%. The note was issued due to the delay of the last State school aid payment. The note matures on July 11, 2016.

NOTE 19: SUBSEQUENT EVENTS

The Board of Education has evaluated subsequent events occurring after the financial statement date through February 14, 2017 which is the date the financial statements were available to be issued. The District has determined that there are no material subsequent events that need to be disclosed.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2016

NOTE 20: PRIOR PERIOD ADJUSTMENTS

The June 30, 2015 financial statements did not properly reflect the last state aid payment made to the District or the accounts receivable for the Early Childhood Program in the special revenue fund in accordance with generally accepted accounting principles. In addition, the June 30, 2015 financial statements did not recognize compensated absence expense in the enterprise fund in accordance with generally accepted accounting principles. The result of these adjustments are reflected as follows:

	<u>Governmental Activities</u>	<u>Enterprise Activities</u>
Beginning Net Position 06/30/15	\$208,028,501	\$2,071,952
Adjustments:		
Compensated Absences	597,870	(597,870)
Early Childhood Accounts Receivable	1,287,937	
Last State Aid Payment	(4,648,398)	
Beginning Net Position 06/30/15 (As restated)	\$205,265,910	\$1,474,082

	<u>Governmental Funds Special Revenue Fund</u>
Fund Balance 06/30/15	(\$1,287,937)
Adjustments:	
Early Childhood Accounts Receivable	1,287,937.00
Last State Aid Payment	(4,648,398.00)
Fund Balance 06/30/15 (As restated)	(\$4,648,398)

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -
Tuition	90,000	-	90,000	251,955	161,955
Miscellaneous	784,179	-	784,179	2,738,251	1,954,072
Total - local sources	60,687,303	-	60,687,303	62,803,330	2,116,027
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	308,295,204	-	308,295,204	308,295,204	-
Education opportunity aid	-	-	-	-	-
Security aid	9,919,445	-	9,919,445	9,919,445	-
Transportation aid	2,976,954	-	2,976,954	2,976,954	-
Special education aid	13,260,027	-	13,260,027	13,260,027	-
Bilingual education aid	-	-	-	-	-
Under Adaquacy Aid	500,000	-	500,000	500,000	-
PARCC Readiness	236,630	-	236,630	236,630	-
Per Pupil Growth Aid	236,630	-	236,630	236,630	-
Non-Public School Transportation Aid	-	-	-	38,121	38,121
Other State Aid	-	-	-	10,839	10,839
Extraordinary aid	2,920,297	-	2,920,297	2,091,650	(828,647)
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	753,439	753,439
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	15,125,155	15,125,155
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,907,019	18,907,019
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,757,105	14,757,105
Total - state sources	366,866,255	-	366,866,255	415,629,286	48,763,031
Federal sources:					
Medicaid Reimbursement	555,552	-	555,552	1,059,980	504,428
Total - federal sources	555,552	-	555,552	1,059,980	504,428
Total revenue	428,109,110	-	428,109,110	479,492,596	51,383,486
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	5,311,750	21,100	5,332,850	5,102,852	229,998
Grades 1-5	46,729,239	(520,378)	46,208,861	45,294,160	914,701
Grades 6-8	23,075,838	229,760	23,305,598	22,792,804	512,794
Grades 9-12	32,944,108	(254,006)	32,690,102	32,371,538	318,564
Home instruction:					
Salaries of teachers	622,705	(1,746)	620,959	617,619	3,340
Purchased services	232,749	54,296	287,045	231,764	55,281
Supplies	3,280	-	3,280	437	2,843
Travel	1,200	-	1,200	854	346

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Regular programs -					
undistributed instruction:					
Other salaries for instruction	\$ 4,299,294	\$ (425,000)	\$ 3,874,294	\$ 3,835,131	\$ 39,163
Purchased professional/ educational services	992,039	101,172	1,093,211	870,221	222,990
Other purchased services	7,025,575	(57,425)	6,968,150	6,701,677	266,473
Travel	51,046	38,050	89,096	46,601	42,495
General supplies	7,353,872	239,148	7,593,020	6,870,059	722,961
Textbooks	632,306	(23,810)	608,496	529,790	78,706
Other objects	9,830	48,148	57,978	46,742	11,236
Total regular programs	129,284,831	(550,691)	128,734,140	125,312,249	3,421,891
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	358,928	-	358,928	351,587	7,341
General supplies	10,045	(100)	9,945	-	9,945
Total cognitive impaired - mild	368,973	(100)	368,873	351,587	17,286
Cognitive impaired - moderate:					
Salaries of teachers	672,557	-	672,557	656,019	16,538
Other salaries for instruction	101,366	-	101,366	85,641	15,725
Purchased professional services	-	-	-	-	-
General supplies	42,964	(7,000)	35,964	9,501	26,463
Textbooks	13,520	-	13,520	7,469	6,051
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	830,407	(7,000)	823,407	758,630	64,777
Learning/Language Disabilities:					
Salaries of teachers	4,615,697	-	4,615,697	4,439,354	176,343
Other salaries for instruction	1,619,836	5,000	1,624,836	1,556,330	68,506
Other purchased services	-	-	-	-	-
General supplies	229,748	(4,500)	225,248	132,768	92,480
Textbooks	4,770	(846)	3,924	1,888	2,036
Other objects	10,000	(5,700)	4,300	191	4,109
Total learning/language	6,480,051	(6,046)	6,474,005	6,130,531	343,474
Multiple disabilities:					
Salaries of teachers	308,245	6,000	314,245	302,838	11,407
Other salaries for instruction	140,965	-	140,965	140,964	1
Purchased professional services	-	-	-	-	-
General supplies	61,487	(5,000)	56,487	41,212	15,275
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiple disabilities	510,697	1,000	511,697	485,014	26,683

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Behavioral disabilities:					
Salaries of teachers	\$ 200,580	\$ -	\$ 200,580	\$ 179,730	\$ 20,850
Other salaries for instruction	41,471	-	41,471	41,470	1
General supplies	27,040	-	27,040	4,575	22,465
Other objects	2,000	-	2,000	187	1,813
Total behavioral disabilities	271,091	-	271,091	225,962	45,129
Autism					
Salaries of teachers	505,283	-	505,283	499,468	5,815
Other salaries for instruction	222,754	2,300	225,054	184,883	40,171
General supplies	47,466	(1,197)	46,269	30,464	15,805
Total autism	775,503	1,103	776,606	714,815	61,791
Resource room:					
Salaries of teachers	10,734,909	223,097	10,958,006	10,698,482	259,524
Purchased Professional -educational services	123,500	(93,013)	30,487	27,849	2,638
Other purchased services	600	-	600	-	600
General supplies	116,073	(39,315)	76,758	59,011	17,747
Total resource room	10,975,082	90,769	11,065,851	10,785,342	280,509
Preschool disabled:					
Salaries of teachers	981,840	73,218	1,055,058	1,055,049	9
Other salaries for instruction	723,326	(219,900)	503,426	503,424	2
General supplies	9,500	-	9,500	8,521	979
Total preschool disabled	1,714,666	(146,682)	1,567,984	1,566,994	990
Total special education	21,926,470	(66,956)	21,859,514	21,018,875	840,639
Bilingual education:					
Salaries of teachers	21,395,748	60,419	21,456,167	20,501,124	955,043
Other salaries for instruction	1,108,269	2,500	1,110,769	1,016,773	93,996
General supplies	961,753	(138,378)	823,375	696,361	127,014
Textbooks	59,631	6,410	66,041	42,215	23,826
Total bilingual education	23,525,401	(69,049)	23,456,352	22,256,473	1,199,879
School sponsored activities:					
Salaries	230,531	38,135	268,666	247,282	21,384
Other purchased services	1,000	13,894	14,894	8,380	6,514
General supplies	-	10,000	10,000	9,980	20
Other objects	142,524	3,535	146,059	114,478	31,581
Total school sponsored activities	374,055	65,564	439,619	380,120	59,499
School sponsored athletics:					
Salaries	\$ 2,034,863	\$ (239,600)	\$ 1,795,263	\$ 1,776,755	\$ 18,508
Other purchased services	151,000	(9,802)	141,198	131,603	9,595
Other objects	470,000	169,600	639,600	624,658	14,942
Supplies and materials	118,000	100,000	218,000	211,673	6,327
Total school sponsored athletics	2,773,863	20,198	2,794,061	2,744,689	49,372

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Before/After School Programs					
Instruction					
Salaries	\$ 1,530,292	\$ (301,350)	\$ 1,228,942	\$ 1,157,114	\$ 71,828
Supplies and materials	63,200	2,200	65,400	9,768	55,632
Total before/after school	<u>1,593,492</u>	<u>(299,150)</u>	<u>1,294,342</u>	<u>1,166,882</u>	<u>127,460</u>
Before/After School Programs - Support Services					
Salaries	130,612	311,150	441,762	252,966	188,796
Total before/after school	<u>130,612</u>	<u>311,150</u>	<u>441,762</u>	<u>252,966</u>	<u>188,796</u>
Summer School Programs - Instruction					
Salaries	1,976,814	(416,173)	1,560,642	1,471,895	88,747
Supplies and materials	40,000	52,501	92,501	72,070	20,431
Total summer school - Instruction	<u>2,016,814</u>	<u>(363,672)</u>	<u>1,653,143</u>	<u>1,543,965</u>	<u>109,178</u>
Summer School Programs - Support Services					
Salaries	130,100	13,438	143,538	96,235	47,303
Total summer school - Support Services	<u>130,100</u>	<u>13,438</u>	<u>143,538</u>	<u>96,235</u>	<u>47,303</u>
Community services:					
Salaries	360,229	-	360,229	338,366	21,863
Supplies and materials	2,500	-	2,500	-	2,500
Total community services	<u>362,729</u>	<u>-</u>	<u>362,729</u>	<u>338,366</u>	<u>24,363</u>
Total instruction	<u>182,118,367</u>	<u>(939,168)</u>	<u>181,179,199</u>	<u>175,110,819</u>	<u>6,068,379</u>
Undistributed expenditures:					
Undistributed expenditures - instruction:					
Tuition to other LEAs within the State - regular	4,953,848	(125,103)	4,828,745	4,573,824	254,921
Tuition to other LEAs within the State - special	14,208,911	(3,127,586)	11,081,325	10,493,869	587,456
Tuition to county vocational school districts - regular	642,000	-	642,000	620,500	21,500
Tuition to county vocational school districts - special	498,689	(396,032)	102,657	-	102,657
Tuition to county special services schools	1,772,338	496,370	2,268,708	887,780	1,380,928
Tuition to priv. sch for the disabled w/i State	11,002,530	(1,507,321)	9,495,209	8,225,494	1,269,715
Tuition to priv. sch for the disabled & other LEAs - Spl, O/S State	66,758	3,200	69,958	69,590	368
Tuition - state facilities	1,136,788	-	1,136,788	1,133,629	3,159
Total undistributed expenditures - instruction	<u>34,281,862</u>	<u>(4,656,472)</u>	<u>29,625,390</u>	<u>26,004,686</u>	<u>3,620,704</u>

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	\$ 2,142,183	\$ (39,500)	\$ 2,102,683	\$ 1,879,383	\$ 223,300
Other purchased services	500	-	500	-	500
Supplies and materials	14,156	-	14,156	4,463	9,693
Total attendance and social work services	2,156,839	(39,500)	2,117,339	1,883,846	233,493
Health services:					
Salaries	3,376,588	6,032	3,382,620	3,208,779	173,841
Other purchased services	64,750	27,500	92,250	54,219	38,031
Supplies and materials	192,519	(36,890)	155,629	121,193	34,436
Other objects	4,000	-	4,000	2,210	1,790
Total health services	3,637,857	(3,358)	3,634,499	3,386,401	248,098
Other support services - students - related services:					
Salaries of other professional staff	7,910,766	156,827	8,067,593	7,894,027	173,566
Purchased professional educational services	1,583,045	340,265	1,923,310	1,299,574	623,736
Supplies and materials	27,408	3,899	31,307	25,178	6,129
Other support services - students - related services	9,521,219	500,991	10,022,210	9,218,779	803,431
Other support services - Regular					
Salaries of other professional staff	10,767,376	486,965	11,254,341	11,145,991	108,350
Purchased professional educational services	3,352,000	(66,681)	3,285,319	2,146,101	1,139,218
Supplies and materials	106,594	-	106,594	61,016	45,578
Total other support services - regular	14,225,970	420,284	14,646,254	13,353,108	1,293,146
Other support services - Guidance					
Salaries of other professional staff	338,888	24,000	362,888	320,875	42,013
Salaries of secretarial and clerical assistants	172,705	5,300	178,005	177,394	611
Purchased professional educational services	13,000	112,358	125,358	149	125,209
Other purchased services	1,300	1,000	2,300	90	2,210
Supplies and materials	560,500	6,500	567,000	547,485	19,515
Other objects	4,000	-	4,000	2,461	1,539
Total Other support services Guidnace	1,090,393	149,158	1,239,551	1,048,454	191,097

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other support services - students - special services:					
Salaries of other professional staff	\$ 6,099,854	\$ 40,240	\$ 6,140,094	\$ 5,994,298	\$ 145,796
Purchased professional educational services	235,125	41,000	276,125	174,773	101,352
Other purchased services	105,000	(7,963)	97,037	8,562	88,475
Supplies and materials	108,100	(2,101)	105,999	85,604	20,395
Total other support services - students - special services	6,548,079	71,176	6,619,255	6,263,237	356,018
Improvement of instruction services:					
Salaries of supervisors of instruction	3,716,339	93,401	3,809,740	3,805,248	4,492
Salaries of other professional staff	88,100	78,800	166,900	166,454	446
Salaries of secretarial and clerical assistants	1,082,795	142,000	1,224,795	1,197,250	27,545
Purchased professional educational services	66,640	95,214	161,854	151,264	10,590
Other purchased services	169,205	(8,336)	160,869	28,829	132,040
Supplies and materials	84,471	12,109	96,580	57,664	38,916
Other objects	52,870	(17,072)	35,798	13,669	22,129
Total improvement of instruction services	5,260,420	396,116	5,656,536	5,420,378	236,158
Educational media services/school library:					
Salaries	2,034,615	-	2,034,615	1,523,156	511,459
Other salaries	-	-	-	-	-
Supplies and materials	175,537	(1,925)	173,612	150,625	22,987
Total educational media services/school library	2,210,152	(1,925)	2,208,227	1,673,781	534,446
Instructional staff training services:					
Purchased professional and technical services	65,119	4,140	69,259	24,686	44,573
Travel	-	1,300	1,300	1,295	5
Other objects	1,000	-	1,000	-	1,000
Total instructional staff training services	66,119	5,440	71,559	25,981	45,578

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Support services general administration:					
Salaries	\$ 1,477,978	\$ 110,400	\$ 1,588,378	\$ 1,512,426	\$ 75,952
Salaries of Attorneys	312,078	37,100	349,178	348,841	337
Legal services	2,957,581	1,186,986	4,144,567	4,144,567	-
Audit Fees	200,400	(90,000)	110,400	3,375	107,025
Other purchased professional services	404,500	(67,256)	337,244	266,714	70,530
Communications/telephone	1,354,088	(118,947)	1,235,141	925,085	310,056
Other purchased services	17,788	-	17,788	4,763	13,025
Supplies and materials	40,500	(3,682)	36,818	16,985	19,833
Judgments	-	-	-	-	-
Miscellaneous expenditures	117,000	(8,500)	108,500	74,047	34,453
Total support services general administration	6,881,913	1,046,101	7,928,014	7,296,804	631,210
Support services school administration:					
Salaries of principals/ asst. principals	8,199,732	1,740	8,201,472	7,998,272	203,200
Salaries of secretarial and clerical assistants	4,364,825	(16,300)	4,348,525	4,044,613	303,912
Purchased professional and technical services	25,990	15,560	41,550	20,850	20,700
Supplies and materials	232,297	100	232,397	193,262	39,135
Other objects	98,535	67,858	166,393	117,947	48,446
Total support services school administration	12,921,379	68,958	12,990,337	12,374,944	615,393
Central Services:					
Salaries	4,005,596	(317,913)	3,687,683	3,560,827	126,856
Purchase Professional Services	46,450	18,144	64,594	62,047	2,547
Miscellaneous Purchased Services	546,162	(15,653)	530,509	462,890	67,619
Supplies and materials	78,000	4,939	82,939	34,100	48,839
Other objects	75,500	(11,230)	64,270	39,410	24,860
Total central services	4,751,708	(321,713)	4,429,995	4,159,274	270,721
Admin. Info Technology					
Salaries	2,399,767	18,177	2,417,944	2,399,163	18,781
Purchased professional services	554,100	376,079	930,179	930,179	-
(technical services	1,425,332	(92,337)	1,332,995	1,400,243	(67,248)
Supplies and materials	894,610	30,693	925,303	841,467	83,836
Other objects	104,275	(41,632)	62,643	61,836	807
Total Admin. Info Technology	5,378,084	290,980	5,669,064	5,632,888	36,176

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Salaries	\$ 2,383,715	\$ (115,034)	\$ 2,268,681	\$ 2,204,861	\$ 63,820
Cleaning, repair and maintenance services	5,199,405	28,947	5,228,352	4,781,647	446,705
Supplies and materials	1,004,039	(367,000)	637,039	469,939	167,100
Total required maintenance for school facilities:	8,587,159	(453,087)	8,134,072	7,456,447	677,625
Operation and maintenance of plant services:					
Salaries	22,964,385	1,007,037	23,971,422	23,298,402	673,020
Purchased professional and technical services	-	122,653	122,653	117,836	4,817
Cleaning, repair and maintenance services	91,500	411,418	502,918	495,112	7,806
Rental of land and buildings	4,114,347	116,862	4,231,209	4,181,893	49,316
Other purchased property services	845,365	-	845,365	832,607	12,758
Insurance	1,740,851	420,128	2,160,979	1,613,571	547,408
Travel	12,000	-	12,000	4,928	7,072
General supplies	1,247,646	(149,520)	1,098,126	978,206	119,920
Energy (natural gas)	1,982,617	(175,000)	1,807,617	1,383,334	424,283
Energy (electricity)	5,232,770	1,108,911	6,341,681	6,338,907	2,774
Other objects	136,450	(4,000)	132,450	77,050	55,400
Total operation and maintenance of plant services	38,367,931	2,858,489	41,226,420	39,321,846	1,904,574
Care and upkeep of grounds					
Salaries	134,903	2,250	137,153	137,153	-
Miscellaneous Purchased Services	343,000	-	343,000	263,375	79,625
Total care and upkeep of grounds	477,903	2,250	480,153	400,528	79,625
Security					
Salaries	2,505,929	(807,417)	1,698,512	1,641,917	56,595
Miscellaneous Purchased Services	120,000	(4,000)	116,000	92,655	23,345
Supplies and materials	25,000	1,800	26,800	26,304	496
Other Objects	3,135	-	3,135	-	3,135
Total security	2,654,064	(809,617)	1,844,447	1,760,876	83,571
Student transportation services:					
Salaries for non-instructional aides	-	-	-	-	-
Salaries for pupil transportation (between home and school) - regular	703,707	115,937	819,644	787,176	32,468
Salaries for pupil transportation (between home and school)-special	1,752,900	(172,652)	1,580,248	1,487,340	92,908
Salaries for pupil transportation (other than between home & school)	1,109,831	163,500	1,273,331	1,265,835	7,496

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services					
(continued):					
Management Fee - ESC & CTSA			-		-
Transportation program	\$ 250,000	\$ 83,225	\$ 333,225	\$ 286,397	\$ 46,828
Purchased professional and technical services	30,000	(5,433)	24,567	24,566	1
Cleaning, repair and maintenance services	150,000	268,617	418,617	408,383	10,234
Rental Payments - school buses	3,744	-	3,744		3,744
Contracted services - aid in lieu Non-public schools	180,000	16,000	196,000	182,104	13,896
Contracted services (between home and school) - vendors	3,453,562	921,264	4,374,826	4,289,974	84,852
Contracted services (other than between home and school) - vendors	666,000	335,331	1,001,331	967,237	34,094
Contracted services (special education) - vendors	1,400,000	329,723	1,729,723	1,632,815	96,908
Contracted services Regular	225,000	5,058	230,058	89,375	140,683
Contracted services (special education) - ECS & CTSA	6,100,000	1,637,420	7,737,420	7,737,418	2
Supplies and materials	50,000	7,416	57,416	54,268	3,148
Transportation supplies	300,000	(34,000)	266,000	148,923	117,077
Miscellaneous expenditures	5,000	500	5,500	4,923	577
Total student transportation services	16,379,744	3,671,906	20,051,650	19,366,734	684,916
Employee benefits:					
Social security	6,382,462	(22,266)	6,360,196	5,460,123	900,073
Other retirement contributions	8,137,364	996,804	9,134,168	9,068,993	65,175
Unemployment compensation	2,274,789	(745,322)	1,529,467	1,320,121	209,346
Workers Compensation	3,019,748	(263,859)	2,755,889	2,597,987	157,902
Health Benefits	58,153,040	(347,156)	57,805,884	52,848,787	4,957,097
Tuition Reimbursement	990,903	144,000	1,134,903	1,110,285	24,618
Other employee benefits	880,535	(197,000)	683,535	312,768	370,767
On-behalf TPAF Contributory insurance (non-budgeted)				753,439	(753,439)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	15,125,155	(15,125,155)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,907,019	(18,907,019)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,757,105	(14,757,105)
Total employee benefits	79,838,841	(434,799)	79,404,042	122,261,782	(42,857,740)
Total undistributed expenditures	255,237,636	2,761,379	257,999,015	288,310,773	(30,311,758)
Total expenditures - current expense	437,356,003	1,822,211	439,178,214	463,421,593	(24,243,379)

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 15,752	\$ 15,816	\$ 31,568	\$ 31,568	\$ -
Grades 9-12	-	19,700	19,700	19,700	-
Support services -					
Admin Info Technology	-	19,865	19,865	19,865	-
Custodial Services	98,645	72,469	171,114	142,572	28,542
Total equipment	<u>114,397</u>	<u>127,850</u>	<u>242,247</u>	<u>213,705</u>	<u>28,542</u>
Facilities acquisition and construction services:					
Architectural/Engineering services	705,278	-	705,278	-	705,278
Construction services	2,150,672	(92,334)	2,058,338	590,857	1,467,481
Total facilities acquisition and construction services	<u>2,855,950</u>	<u>(92,334)</u>	<u>2,763,616</u>	<u>590,857</u>	<u>2,172,759</u>
Assets acquired under capital leases (non-budgeted)					
Instruction:					
Regular Instruction				1,940,717	(1,940,717)
Undistributed expenditures:					
Admin Info Technology				345,000	(345,000)
Maintenance				294,498	(294,498)
Total assets acquired under capital leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,580,215</u>	<u>(2,580,215)</u>
Total capital outlay	<u>2,970,347</u>	<u>35,516</u>	<u>3,005,863</u>	<u>3,384,777</u>	<u>(378,914)</u>
Special Schools:					
Adult education - local - Instruction:					
Salaries of teachers	7,350	-	7,350	-	7,350
Supplies	1,000	-	1,000	-	1,000
Total Adult education - local - Instr.	<u>8,350</u>	<u>-</u>	<u>8,350</u>	<u>-</u>	<u>8,350</u>
Adult education- Local - Supp Serv:					
Salaries	24,800	-	24,800	22,344	2,456
Total Adult ed- Local - Supp Serve	<u>24,800</u>	<u>-</u>	<u>24,800</u>	<u>22,344</u>	<u>2,456</u>
Evening school for the Foreign Born:					
Salaries of teachers	5,800	-	5,800	-	5,800
Total evening school for the foreign born	<u>5,800</u>	<u>-</u>	<u>5,800</u>	<u>-</u>	<u>5,800</u>
Total special schools	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>22,344</u>	<u>16,606</u>
Transfer of Funds to Charter Schools	<u>\$ 105,114</u>	<u>\$ 151,067</u>	<u>\$ 256,181</u>	<u>\$ 256,180</u>	<u>\$ 1</u>
Total expenditures	<u>440,470,414</u>	<u>2,008,794</u>	<u>442,479,208</u>	<u>467,084,894</u>	<u>(24,605,686)</u>

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Excess/(deficiency) of revenues over/(under) expenditures	\$ (12,361,304)	\$ (2,008,794)	\$ (14,370,098)	\$ 12,407,703	\$ 26,777,800
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	5,535,400	2,008,794	7,544,194	7,213,810	(330,384)
Transfer to debt service fund	-	-	-	-	-
Transfer to special revenue fund	(2,979,024)	-	(2,979,024)	(2,979,024)	-
Prior Year Accounts Receivable Cancelled				(2,164,050)	(2,164,050)
Prior Year Accounts Payable Cancelled				1,292,501	1,292,501
Capital Leases (non-budget)				2,580,215	2,580,215
Total other financing sources/(uses)	<u>2,556,376</u>	<u>2,008,794</u>	<u>4,565,170</u>	<u>5,943,453</u>	<u>1,378,283</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(9,804,928)</u>	<u>0</u>	<u>(9,804,928)</u>	<u>18,351,155</u>	<u>28,156,083</u>
Fund balance, July 1	19,493,008	-	19,493,008	19,493,008	-
Fund balance, June 30	<u>\$ 9,688,080</u>	<u>\$ 0</u>	<u>\$ 9,688,080</u>	<u>\$ 37,844,163</u>	<u>\$ 28,156,083</u>

Recapitulation:

Restricted Fund Balance:

Excess Surplus - Designated for Subsequent Year's Expenditures	858,039
Excess Surplus - Current Year	9,399,913

Assigned Fund Balance:

Designated for Subsequent Year's Expenditures	10,468,628
Year-End Encumbrances	8,344,412

Unassigned Fund Balance

8,773,171
<u>37,844,163</u>

Reconciliation to Governmental Funds Statements (GAAP):

Last State Aid Payment not recognized on GAAP basis

(35,868,156)

Fund Balance per Governmental Funds (GAAP)

\$ 1,976,007

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

Adjustment for prior year encumbrances	\$ (675,951)	\$ -	\$ (675,951)	\$ (675,951)	\$ -
Budgeted fund balance	<u>(9,128,977)</u>	<u>-</u>	<u>(9,128,977)</u>	<u>19,027,106</u>	<u>28,156,083</u>
Total	<u>\$ (9,804,928)</u>	<u>\$ -</u>	<u>\$ (9,804,928)</u>	<u>\$ 18,351,155</u>	<u>\$ 28,156,083</u>

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

	Original Budget			Budget Transfers			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	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	\$ 59,813,124	\$ -	\$ 59,813,124	\$ -	\$ -	\$ -	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -	\$ 59,813,124
Tuition	90,000	-	90,000	-	-	-	90,000	-	90,000	251,955	-	251,955
Miscellaneous	784,179	-	784,179	-	-	-	784,179	-	784,179	2,738,251	-	2,738,251
Total - local sources	60,687,303	-	60,687,303	-	-	-	60,687,303	-	60,687,303	62,803,330	-	62,803,330
State sources:												
Education adequacy aid	28,521,068	-	28,521,068	-	-	-	28,521,068	-	28,521,068	28,521,068	-	28,521,068
Equalization aid	308,295,204	-	308,295,204	-	-	-	308,295,204	-	308,295,204	308,295,204	-	308,295,204
Security aid	9,919,445	-	9,919,445	-	-	-	9,919,445	-	9,919,445	9,919,445	-	9,919,445
Transportation aid	2,976,954	-	2,976,954	-	-	-	2,976,954	-	2,976,954	2,976,954	-	2,976,954
Special education aid	13,260,027	-	13,260,027	-	-	-	13,260,027	-	13,260,027	13,260,027	-	13,260,027
Under Adequacy Aid	500,000	-	500,000	-	-	-	500,000	-	500,000	500,000	-	500,000
PARCC Readiness	236,630	-	236,630	-	-	-	236,630	-	236,630	236,630	-	236,630
Per Pupil Growth Aid	236,630	-	236,630	-	-	-	236,630	-	236,630	236,630	-	236,630
Non-Public School Transportation Aid	-	-	-	-	-	-	-	-	-	38,121	-	38,121
Other State Aid	-	-	-	-	-	-	-	-	-	10,839	-	10,839
Extraordinary aid	2,920,297	-	2,920,297	-	-	-	2,920,297	-	2,920,297	2,091,650	-	2,091,650
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	753,439	-	753,439
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	15,125,155	-	15,125,155
On-behalf TPAF Post Retirement Medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	18,907,019	-	18,907,019
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	14,757,105	-	14,757,105
Total - state sources	366,866,255	-	366,866,255	-	-	-	366,866,255	-	366,866,255	415,629,286	-	415,629,286
Federal sources:												
Medicaid Reimbursement	555,552	-	555,552	-	-	-	555,552	-	555,552	1,059,980	-	1,059,980
Total - federal sources	555,552	-	555,552	-	-	-	555,552	-	555,552	1,059,980	-	1,059,980
Total revenue	428,109,110	-	428,109,110	-	-	-	428,109,110	-	428,109,110	479,492,596	-	479,492,596
Expenditures:												
Current expenditures:												
Instruction-regular programs:												
Salaries of teachers:												
Preschool/Kindergarten	110,000	5,201,750	5,311,750	20,100	1,000	21,100	130,100	5,202,750	5,332,850	4,310	5,098,542	5,102,852
Grades 1-5	2,764,994	43,964,245	46,729,239	(275,094)	(245,284)	(520,378)	2,489,900	43,718,961	46,208,861	2,354,894	42,939,266	45,294,160
Grades 6-8	1,018,378	22,057,460	23,075,838	230,610	(850)	229,760	1,248,988	22,056,610	1,101,609	1,101,609	21,691,195	22,792,804
Grades 9-12	2,304,581	30,639,527	32,944,108	215	(254,221)	(254,006)	2,304,796	30,385,306	32,690,102	2,053,536	30,318,002	32,371,538
Home instruction:												
Salaries of teachers	622,705	-	622,705	(1,746)	-	(1,746)	620,959	-	620,959	617,619	-	617,619
Purchased services	232,749	-	232,749	54,296	-	54,296	287,045	-	287,045	231,764	-	231,764
Travel	3,280	-	3,280	-	-	-	3,280	-	3,280	437	-	437
Supplies	1,200	-	1,200	-	-	-	1,200	-	1,200	854	-	854
Regular programs - undistributed instruction:												
Other salaries for instruction	909,207	3,390,087	4,299,294	(425,000)	-	(425,000)	484,207	3,390,087	3,874,294	475,199	3,359,932	3,835,131
Purchased professional/educational services	104,700	887,339	992,039	73,616	27,556	101,172	178,316	914,895	1,093,211	175,561	694,660	870,221
Other purchased services	6,992,252	33,323	7,025,575	(58,870)	1,445	(57,425)	6,933,382	34,768	6,968,150	6,681,700	19,977	6,701,677
Travel	51,046	51,046	102,092	-	38,050	38,050	-	89,096	89,096	-	46,601	46,601
General supplies	3,198,618	4,155,254	7,353,872	157,376	81,772	239,148	3,355,994	4,237,026	7,593,020	3,095,005	3,775,054	6,870,059
Textbooks	175,000	457,306	632,306	12,000	(35,810)	(23,810)	187,000	421,496	608,496	180,712	349,078	529,790
Other objects	-	9,830	9,830	-	48,148	48,148	-	57,978	57,978	46,742	-	46,742
Total regular programs	18,437,664	110,847,167	129,284,831	(212,497)	(338,194)	(550,691)	18,225,167	110,508,973	128,734,140	16,973,200	108,339,049	125,312,249

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

	Original Budget			Budget Transfers			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	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	\$ -	\$ 358,928	\$ 358,928	\$ -	\$ -	\$ -	\$ -	\$ 358,928	\$ 358,928	\$ -	\$ 351,587	\$ 351,587
General supplies	-	10,045	10,045	-	(100)	(100)	-	9,945	9,945	-	-	-
Total cognitive impaired - mild	-	368,973	368,973	-	(100)	(100)	-	368,873	368,873	-	351,587	351,587
Cognitive impaired - moderate:												
Salaries of teachers	-	672,557	672,557	-	-	-	-	672,557	672,557	-	656,019	656,019
Other salaries for instruction	-	101,366	101,366	-	-	-	-	101,366	101,366	-	85,641	85,641
General supplies	-	42,964	42,964	-	(7,000)	(7,000)	-	35,964	35,964	-	9,501	9,501
Textbooks	-	13,520	13,520	-	-	-	-	13,520	13,520	-	7,469	7,469
Total cognitive impaired - moderate	-	830,407	830,407	-	(7,000)	(7,000)	-	823,407	823,407	-	758,630	758,630
Learning/Language Disabilities:												
Salaries of teachers	90,808	4,524,889	4,615,697	-	-	-	90,808	4,524,889	4,615,697	87,432	4,351,922	4,439,354
Other salaries for instruction	-	1,619,836	1,619,836	-	5,000	5,000	-	1,624,836	1,624,836	-	1,556,330	1,556,330
General supplies	-	229,748	229,748	-	(4,500)	(4,500)	-	225,248	225,248	-	132,768	132,768
Textbooks	-	4,770	4,770	-	(846)	(846)	-	3,924	3,924	-	1,888	1,888
Other objects	10,000	-	10,000	(5,700)	-	(5,700)	4,300	-	4,300	191	-	191
Total learning/language disabilities	100,808	6,379,243	6,480,051	(5,700)	(346)	(6,046)	95,108	6,378,897	6,474,005	87,623	6,042,908	6,130,531
Multiple disabilities:												
Salaries of teachers	-	308,245	308,245	-	6,000	6,000	-	314,245	314,245	-	302,838	302,838
Other salaries for instruction	-	140,965	140,965	-	-	-	-	140,965	140,965	-	140,964	140,964
General supplies	12,000	49,487	61,487	(5,000)	-	(5,000)	7,000	49,487	56,487	2,705	38,507	41,212
Total multiple disabilities	12,000	498,697	510,697	(5,000)	6,000	1,000	7,000	504,697	511,697	2,705	482,309	485,014
Behavioral Disabilities:												
Salaries of teachers	-	200,580	200,580	-	-	-	-	200,580	200,580	-	179,730	179,730
Other salaries for instruction	-	41,471	41,471	-	-	-	-	41,471	41,471	-	41,470	41,470
General supplies	7,000	20,040	27,040	-	-	-	7,000	20,040	27,040	3,220	1,355	4,575
Other objects	2,000	-	2,000	-	-	-	2,000	-	2,000	187	-	187
Total behavioral disabilities	9,000	262,091	271,091	-	-	-	9,000	262,091	271,091	3,407	222,555	225,962
Autism:												
Salaries of teachers	-	505,283	505,283	-	-	-	-	505,283	505,283	-	499,468	499,468
Other salaries for instruction	-	222,754	222,754	-	2,300	2,300	-	225,054	225,054	-	184,883	184,883
Purchased professional services	-	-	-	-	-	-	-	-	-	-	-	-
General supplies	15,000	32,466	47,466	-	(1,197)	(1,197)	15,000	31,269	46,269	15,000	15,464	30,464
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other objects	-	-	-	-	-	-	-	-	-	-	-	-
Total Autism:	15,000	760,503	775,503	-	1,103	1,103	15,000	761,606	776,606	15,000	699,815	714,815
Resource room Part Time:												
Salaries of teachers	-	10,734,909	10,734,909	235,497	(12,400)	223,097	235,497	10,722,509	10,958,006	235,457	10,463,025	10,698,482
Other salaries for instruction	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Professional -educational services	123,500	-	123,500	(93,013)	-	(93,013)	30,487	-	30,487	27,849	-	27,849
Other purchased services	600	-	600	-	-	-	600	-	600	-	-	-
General supplies	70,023	46,050	116,073	(34,000)	(5,315)	(39,315)	36,023	40,735	76,758	31,773	27,238	59,011
Textbooks	-	-	-	-	-	-	-	-	-	-	-	-
Other objects	-	-	-	-	-	-	-	-	-	-	-	-
Total resource room part time	194,123	10,780,959	10,975,082	108,484	(17,715)	90,769	302,607	10,763,244	11,065,851	295,079	10,490,263	10,785,342

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

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Preschool disabilities - full-time												
Salaries of teachers	\$ 981,840	\$ -	\$ 981,840	\$ 73,218	\$ -	\$ 73,218	\$ 1,055,058	\$ -	\$ 1,055,058	\$ 1,055,049	\$ -	\$ 1,055,049
Other salaries for instruction	723,326	-	723,326	(219,900)	-	(219,900)	503,426	-	503,426	503,424	-	503,424
General supplies	9,500	-	9,500	-	-	-	9,500	-	9,500	8,521	-	8,521
Total Preschool disabilities - full-time	1,714,666	-	1,714,666	(146,682)	-	(146,682)	1,567,984	-	1,567,984	1,566,994	-	1,566,994
Total special education	2,045,597	19,880,873	21,926,470	(48,898)	(18,058)	(66,956)	1,996,699	19,862,815	21,859,514	1,970,808	19,048,067	21,018,875
Bilingual education:												
Salaries of teachers	-	21,395,748	21,395,748	-	60,419	60,419	-	21,456,167	21,456,167	-	20,501,124	20,501,124
Other salaries for instruction	-	1,108,269	1,108,269	-	2,500	2,500	-	1,110,769	1,110,769	-	1,016,773	1,016,773
General supplies	-	961,753	961,753	-	(138,378)	(138,378)	-	823,375	823,375	-	696,361	696,361
Textbooks	-	59,631	59,631	-	6,410	6,410	-	66,041	66,041	-	42,215	42,215
Total bilingual education	-	23,525,401	23,525,401	-	(69,049)	(69,049)	-	23,456,352	23,456,352	-	22,256,473	22,256,473
School sponsored activities:												
Salaries	-	230,531	230,531	-	38,135	38,135	-	268,666	268,666	-	247,282	247,282
Other purchased services	-	1,000	1,000	-	13,894	13,894	-	14,894	14,894	-	8,380	8,380
Other objects	-	142,524	142,524	-	3,535	3,535	-	146,059	146,059	-	114,478	114,478
Total school sponsored activities	-	374,055	374,055	-	65,564	65,564	-	439,619	439,619	-	380,120	380,120
School sponsored athletics:												
Salaries	2,034,863	-	2,034,863	(239,600)	-	(239,600)	1,795,263	-	1,795,263	1,776,755	-	1,776,755
Other purchased services	151,000	-	151,000	(9,802)	-	(9,802)	141,198	-	141,198	131,603	-	131,603
Other objects	470,000	-	470,000	169,600	-	169,600	639,600	-	639,600	624,658	-	624,658
Supplies and materials	118,000	-	118,000	100,000	-	100,000	218,000	-	218,000	211,673	-	211,673
Total school sponsored athletics	2,773,863	-	2,773,863	20,198	-	20,198	2,794,061	-	2,794,061	2,744,689	-	2,744,689
Before/After School Programs												
- Instruction												
Salaries	1,530,292	-	1,530,292	(301,350)	-	(301,350)	1,228,942	-	1,228,942	1,157,114	-	1,157,114
Supplies and materials	63,200	-	63,200	2,200	-	2,200	65,400	-	65,400	9,768	-	9,768
Total before/after school programs - instruction	1,593,492	-	1,593,492	(299,150)	-	(299,150)	1,294,342	-	1,294,342	1,166,882	-	1,166,882
Before/After School Programs - Support Services												
Salaries	130,612	-	130,612	311,150	-	311,150	441,762	-	441,762	252,966	-	252,966
Total before/after school programs - support services	130,612	-	130,612	311,150	-	311,150	441,762	-	441,762	252,966	-	252,966
Summer School Programs												
- Instruction												
Salaries	1,976,814	-	1,976,814	(416,173)	-	(416,173)	1,560,642	-	1,560,642	1,471,895	-	1,471,895
Other purchased services	-	-	-	-	-	-	-	-	-	-	-	-
Other objects	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	40,000	-	40,000	52,501	-	52,501	92,501	-	92,501	72,070	-	72,070
Total summer school programs - instruction	2,016,814	-	2,016,814	(363,672)	-	(363,672)	1,653,143	-	1,653,143	1,543,965	-	1,543,965
Summer School Programs - Support Services												
Salaries	130,100	-	130,100	13,438	-	13,438	143,538	-	143,538	96,235	-	96,235
Other purchased services	-	-	-	-	-	-	-	-	-	-	-	-
Other objects	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-	-	-	-	-	-	-
Total summer school programs - support services	130,100	-	130,100	13,438	-	13,438	143,538	-	143,538	96,235	-	96,235

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

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Community services:												
Salaries	\$ 360,229	\$ -	\$ 360,229	\$ -	\$ -	\$ -	\$ 360,229	\$ -	\$ 360,229	\$ 338,366	\$ -	\$ 338,366
Supplies and materials	2,500	-	2,500	-	-	-	2,500	-	2,500	-	-	-
Total community services	362,729	-	362,729	-	-	-	362,729	-	362,729	338,366	-	338,366
Total instruction	27,490,871	154,627,496	182,118,367	(579,431)	(359,737)	(939,168)	26,911,440	154,267,759	181,179,199	25,087,110	150,023,709	175,110,819
Undistributed expenditures:												
Undistributed expenditures - instruction:												
Tuition to other LEAs within the State - regular	4,953,848	-	4,953,848	(125,103)	-	(125,103)	4,828,745	-	4,828,745	4,573,824	-	4,573,824
Tuition to other LEAs within the State - special	14,208,911	-	14,208,911	(3,127,586)	-	(3,127,586)	11,081,325	-	11,081,325	10,493,869	-	10,493,869
Tuition to county vocational school districts - regular	642,000	-	642,000	-	-	-	642,000	-	642,000	620,500	-	620,500
Tuition to county vocational school districts - special	498,689	-	498,689	(396,032)	-	(396,032)	102,657	-	102,657	-	-	-
Tuition to county special services schools	1,772,338	-	1,772,338	496,370	-	496,370	2,268,708	-	2,268,708	887,780	-	887,780
Tuition to priv. sch for the disabled w/ State	11,002,530	-	11,002,530	(1,507,321)	-	(1,507,321)	9,495,209	-	9,495,209	8,225,494	-	8,225,494
Tuition to priv. sch for the disabled & other LEAs - Spl, O/S State	66,758	-	66,758	3,200	-	3,200	69,958	-	69,958	69,590	-	69,590
Tuition - state facilities	1,136,788	-	1,136,788	-	-	-	1,136,788	-	1,136,788	1,133,629	-	1,133,629
Total undistributed expenditures - instruction	34,281,862	-	34,281,862	(4,656,472)	-	(4,656,472)	29,625,390	-	29,625,390	26,004,686	-	26,004,686
Attendance and social work services:												
Salaries	207,906	1,934,277	2,142,183	(40,000)	500	(39,500)	167,906	1,934,777	2,102,683	113,848	1,765,535	1,879,383
Other purchased services	-	500	500	-	-	-	-	500	500	-	-	-
Supplies and materials	-	14,156	14,156	-	-	-	-	14,156	14,156	-	4,463	4,463
Total attendance and social work services	207,906	1,948,933	2,156,839	(40,000)	500	(39,500)	167,906	1,949,433	2,117,339	113,848	1,769,998	1,883,846
Health services:												
Salaries	32,521	3,344,067	3,376,588	8,234	(2,202)	6,032	40,755	3,341,865	3,382,620	28,130	3,180,649	3,208,779
Purchased professional and technical services	64,750	-	64,750	27,500	-	27,500	92,250	-	92,250	54,219	-	54,219
Supplies and materials	89,015	103,504	192,519	(39,500)	2,610	(36,890)	49,515	106,114	155,629	41,995	79,198	121,193
Other objects	4,000	-	4,000	-	-	-	4,000	-	4,000	2,210	-	2,210
Total health services	190,286	3,447,571	3,637,857	(3,766)	408	(3,358)	186,520	3,447,979	3,634,499	126,554	3,259,847	3,386,401
Other support services - students - related services:												
Salaries of other professional staff	2,952,010	4,958,756	7,910,766	162,057	(5,230)	156,827	3,114,067	4,953,526	8,067,593	3,114,067	4,779,960	7,894,027
Salaries of secretarial and clerical assistants	-	-	-	-	-	-	-	-	-	-	-	-
Purchased professional educational services	1,501,800	81,245	1,583,045	306,424	33,841	340,265	1,808,224	115,086	1,923,310	1,188,403	111,171	1,299,574
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	-	27,408	27,408	-	3,899	3,899	-	31,307	31,307	-	25,178	25,178
Other support services - students - related services	4,453,810	5,067,409	9,521,219	468,481	32,510	500,991	4,922,291	5,099,919	10,022,210	4,302,470	4,916,309	9,218,779

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

	Original Budget			Budget Transfers			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	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other support services - Regular												
Salaries of other professional staff	\$ 10,767,376	\$ -	\$ 10,767,376	\$ 486,965	\$ -	\$ 486,965	\$ 11,254,341	\$ -	\$ 11,254,341	\$ 11,145,991	\$ -	\$ 11,145,991
Purchased professional technical services	3,352,000	-	3,352,000	(66,681)	-	(66,681)	3,285,319	-	3,285,319	2,146,101	-	2,146,101
Other purchased services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	106,594	-	106,594	-	-	-	106,594	-	106,594	61,016	-	61,016
Total other support services - Regular	14,225,970	-	14,225,970	420,284	-	420,284	14,646,254	-	14,646,254	13,353,108	-	13,353,108
Other support services - Guidance												
Salaries of other professional staff	338,888	-	338,888	24,000	-	24,000	362,888	-	362,888	320,875	-	320,875
Salaries of secretarial and clerical assistants	172,705	-	172,705	5,300	-	5,300	178,005	-	178,005	177,394	-	177,394
Purchased professional educational services	13,000	-	13,000	112,358	-	112,358	125,358	-	125,358	149	-	149
Other purchased services	1,300	-	1,300	1,000	-	1,000	2,300	-	2,300	90	-	90
Supplies and materials	560,500	-	560,500	6,500	-	6,500	567,000	-	567,000	547,485	-	547,485
Other objects	4,000	-	4,000	-	-	-	4,000	-	4,000	2,461	-	2,461
Total other support services - Guidance	1,090,393	-	1,090,393	149,158	-	149,158	1,239,551	-	1,239,551	1,048,454	-	1,048,454
Other support services - students - special services:												
Salaries of other professional staff	6,099,854	-	6,099,854	40,240	-	40,240	6,140,094	-	6,140,094	5,994,298	-	5,994,298
Purchased professional educational services	235,125	-	235,125	41,000	-	41,000	276,125	-	276,125	174,773	-	174,773
Other purchased services	105,000	-	105,000	(7,963)	-	(7,963)	97,037	-	97,037	8,562	-	8,562
Supplies and materials	108,100	-	108,100	(2,101)	-	(2,101)	105,999	-	105,999	85,604	-	85,604
Total other support services - students - special services	6,548,079	-	6,548,079	71,176	-	71,176	6,619,255	-	6,619,255	6,263,237	-	6,263,237
Improvement of instruction services:												
Salaries of supervisors of instruction	3,704,609	11,730	3,716,339	93,401	-	93,401	3,798,010	11,730	3,809,740	3,798,010	7,238	3,805,248
Salaries of other professional staff	88,100	-	88,100	78,800	-	78,800	166,900	-	166,900	166,454	-	166,454
Salaries of secretarial and clerical assistants	1,088,795	(6,000)	1,082,795	136,000	6,000	142,000	1,224,795	-	1,224,795	1,197,250	-	1,197,250
Purchased professional educational services	66,640	-	66,640	95,214	-	95,214	161,854	-	161,854	151,264	-	151,264
Other purchased services	169,205	-	169,205	(8,336)	-	(8,336)	160,869	-	160,869	28,829	-	28,829
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	84,471	-	84,471	12,109	-	12,109	96,580	-	96,580	57,664	-	57,664
Other objects	52,870	-	52,870	(17,072)	-	(17,072)	35,798	-	35,798	13,669	-	13,669
Total improvement of instruction services	5,254,690	5,730	5,260,420	390,116	6,000	396,116	5,644,806	11,730	5,656,536	5,413,140	7,238	5,420,378
Educational media services/school library:												
Salaries	-	2,034,615	2,034,615	-	-	-	-	2,034,615	2,034,615	-	1,523,156	1,523,156
Supplies and materials	-	175,537	175,537	-	(1,925)	(1,925)	-	173,612	173,612	-	150,625	150,625
Total educational media services/school library	-	2,210,152	2,210,152	-	(1,925)	(1,925)	-	2,208,227	2,208,227	-	1,673,781	1,673,781

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

	Original Budget			Budget Transfers			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	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Instructional staff training services:												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Purchased professional and technical services	\$ -	\$ 65,119	\$ 65,119	\$ -	\$ 4,140	\$ 4,140	\$ -	\$ 69,259	\$ 69,259	\$ -	\$ 24,686	\$ 24,686
Other Purchase Services	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	1,300	1,300	-	1,300	1,300	-	1,295	1,295
Supplies and materials	-	-	-	-	-	-	-	-	-	-	-	-
Other objects	-	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-
Total instructional staff training services	-	66,119	66,119	-	5,440	5,440	-	71,559	71,559	-	25,981	25,981
Support services general administration:												
Salaries	1,477,978	-	1,477,978	110,400	-	110,400	1,588,378	-	1,588,378	1,512,426	-	1,512,426
Salaries of Attorneys	312,078	-	312,078	37,100	-	37,100	349,178	-	349,178	348,841	-	348,841
Legal services	2,957,581	-	2,957,581	1,186,986	-	1,186,986	4,144,567	-	4,144,567	4,144,567	-	4,144,567
Audit Fees	200,400	-	200,400	(90,000)	-	(90,000)	110,400	-	110,400	3,375	-	3,375
Other purchased professional services	404,500	-	404,500	(67,256)	-	(67,256)	337,244	-	337,244	266,714	-	266,714
Communications/telephone	1,354,088	-	1,354,088	(118,947)	-	(118,947)	1,235,141	-	1,235,141	925,085	-	925,085
Other purchased services	17,788	-	17,788	-	-	-	17,788	-	17,788	4,763	-	4,763
Supplies and materials	40,500	-	40,500	(3,682)	-	(3,682)	36,818	-	36,818	16,985	-	16,985
Judgments	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous expenditures	117,000	-	117,000	(8,500)	-	(8,500)	108,500	-	108,500	74,047	-	74,047
Total support services general administration	6,881,913	-	6,881,913	1,046,101	-	1,046,101	7,928,014	-	7,928,014	7,296,804	-	7,296,804
Support services school administration:												
Salaries of principals/ asst. principals	-	8,199,732	8,199,732	-	1,740	1,740	-	8,201,472	8,201,472	-	7,998,272	7,998,272
Salaries of secretarial and clerical assistants	398,236	3,966,589	4,364,825	(43,200)	26,900	(16,300)	355,036	3,993,489	4,348,525	190,569	3,854,044	4,044,613
Purchased professional and technical services	-	25,990	25,990	-	15,560	15,560	-	41,550	41,550	-	20,850	20,850
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	-	232,297	232,297	-	100	100	-	232,397	232,397	-	193,262	193,262
Other objects	-	98,535	98,535	-	67,858	67,858	-	166,393	166,393	-	117,947	117,947
Total support services school administration	398,236	12,523,143	12,921,379	(43,200)	112,158	68,958	355,036	12,635,301	12,990,337	190,569	12,184,375	12,374,944
Central Services:												
Salaries	4,005,596	-	4,005,596	(317,913)	-	(317,913)	3,687,683	-	3,687,683	3,560,827	-	3,560,827
Purchase Professional Services	46,450	-	46,450	18,144	-	18,144	64,594	-	64,594	62,047	-	62,047
Miscellaneous Purchased Services	546,162	-	546,162	(15,653)	-	(15,653)	530,509	-	530,509	462,890	-	462,890
Supplies and materials	78,000	-	78,000	4,939	-	4,939	82,939	-	82,939	34,100	-	34,100
Other objects	75,500	-	75,500	(11,230)	-	(11,230)	64,270	-	64,270	39,410	-	39,410
Total Central Services	4,751,708	-	4,751,708	(321,713)	-	(321,713)	4,429,995	-	4,429,995	4,159,274	-	4,159,274
Admin. Info Technology												
Salaries	2,399,767	-	2,399,767	18,177	-	18,177	2,417,944	-	2,417,944	2,399,163	-	2,399,163
Purchased professional services	554,100	-	554,100	376,079	-	376,079	930,179	-	930,179	930,179	-	930,179
Other purchased services	1,425,332	-	1,425,332	(92,337)	-	(92,337)	1,332,995	-	1,332,995	1,400,243	-	1,400,243
Supplies and materials	894,610	-	894,610	30,693	-	30,693	925,303	-	925,303	841,467	-	841,467
Other objects	104,275	-	104,275	(41,632)	-	(41,632)	62,643	-	62,643	61,836	-	61,836
Total Admin. Info Technology	5,378,084	-	5,378,084	290,980	-	290,980	5,669,064	-	5,669,064	5,632,888	-	5,632,888

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

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Required maintenance for school facilities:												
Salaries	\$ 2,383,715	\$ -	\$ 2,383,715	\$ (115,034)	\$ -	\$ (115,034)	\$ 2,268,681	\$ -	\$ 2,268,681	\$ 2,204,861	\$ -	\$ 2,204,861
Cleaning, repair and maintenance services	5,199,405	-	5,199,405	28,947	-	28,947	5,228,352	-	5,228,352	4,781,647	-	4,781,647
Supplies and materials	1,004,039	-	1,004,039	(367,000)	-	(367,000)	637,039	-	637,039	469,939	-	469,939
Total required maintenance for school facilities:	8,587,159	-	8,587,159	(453,087)	-	(453,087)	8,134,072	-	8,134,072	7,456,447	-	7,456,447
Operation and maintenance of plant services:												
Salaries	17,905,409	5,058,976	22,964,385	898,437	108,600	1,007,037	18,803,846	5,167,576	23,971,422	18,311,897	4,986,505	23,298,402
Purchased professional and technical services	-	-	-	122,653	-	122,653	122,653	-	122,653	117,836	-	117,836
Cleaning, repair and maintenance services	91,500	-	91,500	411,418	-	411,418	502,918	-	502,918	495,112	-	495,112
Rental of land and buildings	4,114,347	-	4,114,347	116,862	-	116,862	4,231,209	-	4,231,209	4,181,893	-	4,181,893
Other purchased property services	845,365	-	845,365	-	-	-	845,365	-	845,365	832,607	-	832,607
Insurance	1,740,851	-	1,740,851	420,128	-	420,128	2,160,979	-	2,160,979	1,613,571	-	1,613,571
Miscellaneous purchased services	12,000	-	12,000	-	-	-	12,000	-	12,000	4,928	-	4,928
General supplies	1,210,270	37,376	1,247,646	(175,620)	26,100	(149,520)	1,034,650	63,476	1,098,126	952,277	25,929	978,206
Energy (natural gas)	1,982,617	-	1,982,617	(175,000)	-	(175,000)	1,807,617	-	1,807,617	1,383,334	-	1,383,334
Energy (electricity)	5,232,770	-	5,232,770	1,108,911	-	1,108,911	6,341,681	-	6,341,681	6,338,907	-	6,338,907
Other objects	136,450	-	136,450	(4,000)	-	(4,000)	132,450	-	132,450	77,050	-	77,050
Total operation and maintenance of plant services	33,271,579	5,096,352	38,367,931	2,723,789	134,700	2,858,489	35,995,368	5,231,052	41,226,420	34,309,412	5,012,434	39,321,846
Care and upkeep of grounds												
Salaries	134,903	-	134,903	2,250	-	2,250	137,153	-	137,153	137,153	-	137,153
Cleaning, repair and maintenance services	343,000	-	343,000	-	-	-	343,000	-	343,000	263,375	-	263,375
Total care and upkeep of grounds	477,903	-	477,903	2,250	-	2,250	480,153	-	480,153	400,528	-	400,528
Security												
Salaries	2,505,929	-	2,505,929	(807,417)	-	(807,417)	1,698,512	-	1,698,512	1,641,917	-	1,641,917
Miscellaneous Purchased Services	120,000	-	120,000	(4,000)	-	(4,000)	116,000	-	116,000	92,655	-	92,655
Supplies and materials	25,000	-	25,000	1,800	-	1,800	26,800	-	26,800	26,304	-	26,304
Other objects	3,135	-	3,135	-	-	-	3,135	-	3,135	-	-	-
Total security	2,654,064	-	2,654,064	(809,617)	-	(809,617)	1,844,447	-	1,844,447	1,760,876	-	1,760,876
Student transportation services:												
Salaries for non-instructional aides	-	-	-	-	-	-	-	-	-	-	-	-
Salaries for pupil transportation (between home and school) - regular	703,707	-	703,707	115,937	-	115,937	819,644	-	819,644	787,176	-	787,176
Salaries for pupil transportation (between home and school) - special	1,752,900	-	1,752,900	(172,652)	-	(172,652)	1,580,248	-	1,580,248	1,487,340	-	1,487,340
Salaries for pupil transportation (other than between home and school)	1,109,831	-	1,109,831	163,500	-	163,500	1,273,331	-	1,273,331	1,265,835	-	1,265,835
Pupil transportation Management Fee - ESC & CTSA Transportation program	250,000	-	250,000	83,225	-	83,225	333,225	-	333,225	286,397	-	286,397
Purchased professional and technical services	30,000	-	30,000	(5,433)	-	(5,433)	24,567	-	24,567	24,566	-	24,566

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

	Original Budget			Budget Transfers			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	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Student transportation services: (Continued)												
Cleaning, repair and maintenance services	\$ 150,000	\$ -	\$ 150,000	\$ 268,617	\$ -	\$ 268,617	\$ 418,617	\$ -	\$ 418,617	\$ 408,383	\$ -	\$ 408,383
Rental Payments - school buses	3,744	-	3,744	-	-	-	3,744	-	3,744	-	-	-
Contracted services - aid in lieu Non-public schools	180,000	-	180,000	16,000	-	16,000	196,000	-	196,000	182,104	-	182,104
Contracted services (between home and school) - vendors	3,453,562	-	3,453,562	921,264	-	921,264	4,374,826	-	4,374,826	4,289,974	-	4,289,974
Contracted services (other than between home and school) - vendors	650,000	16,000	666,000	319,401	15,930	335,331	969,401	31,930	1,001,331	949,401	17,836	967,237
Contracted services (special education)-vendors	1,400,000	-	1,400,000	329,723	-	329,723	1,729,723	-	1,729,723	1,632,815	-	1,632,815
Contracted services (reg students ESCs & CTSA)	225,000	-	225,000	5,058	-	5,058	230,058	-	230,058	89,375	-	89,375
Contracted services (special education) - ESCs & CTSA	6,100,000	-	6,100,000	1,637,420	-	1,637,420	7,737,420	-	7,737,420	7,737,418	-	7,737,418
Other purchased services	-	-	-	-	-	-	-	-	-	-	-	-
Supplies and materials	50,000	-	50,000	7,416	-	7,416	57,416	-	57,416	54,268	-	54,268
Transportation supplies	300,000	-	300,000	(34,000)	-	(34,000)	266,000	-	266,000	148,923	-	148,923
Miscellaneous expenditures	5,000	-	5,000	500	-	500	5,500	-	5,500	4,923	-	4,923
Total student transportation services	16,363,744	16,000	16,379,744	3,655,976	15,930	3,671,906	20,019,720	31,930	20,051,650	19,348,898	17,836	19,366,734
Employee Benefits:												
Social security	6,382,462	-	6,382,462	(22,266)	-	(22,266)	6,360,196	-	6,360,196	5,460,123	-	5,460,123
Other retirement contributions - PERS	8,137,364	-	8,137,364	996,804	-	996,804	9,134,168	-	9,134,168	9,068,993	-	9,068,993
Unemployment compensation	2,274,789	-	2,274,789	(745,322)	-	(745,322)	1,529,467	-	1,529,467	1,320,121	-	1,320,121
Workers Compensation	3,019,748	-	3,019,748	(263,859)	-	(263,859)	2,755,889	-	2,755,889	2,597,987	-	2,597,987
Health Benefits	900,745	57,252,295	58,153,040	(365,656)	18,500	(347,156)	535,089	57,270,795	57,805,884	397,381	52,451,406	52,848,787
Tuition Reimbursement	990,903	-	990,903	144,000	-	144,000	1,134,903	-	1,134,903	1,110,285	-	1,110,285
Other employee benefits	880,535	-	880,535	(197,000)	-	(197,000)	683,535	-	683,535	312,768	-	312,768
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	753,439	-	753,439
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	15,125,155	-	15,125,155
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	18,907,019	-	18,907,019
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	14,757,105	-	14,757,105
Total employee benefits	22,586,546	57,252,295	79,838,841	(453,299)	18,500	(434,799)	22,133,247	57,270,795	79,404,042	69,810,376	52,451,406	122,261,782
Total undistributed expenditures	167,603,932	87,633,704	255,237,636	2,437,158	324,221	2,761,379	170,041,090	87,957,925	257,999,015	206,991,568	81,319,205	288,310,773
Total expenditures - current expense	195,094,803	242,261,200	437,356,003	1,857,727	(35,516)	1,822,211	196,952,530	242,225,684	439,178,214	232,078,679	231,342,914	463,421,593
Capital Outlay:												
Equipment:												
Regular programs - instruction												
Grades 1-5	-	15,752	15,752	-	15,816	15,816	-	31,568	31,568	-	31,568	31,568
Grades 9-12	-	-	-	-	19,700	19,700	-	19,700	19,700	-	19,700	19,700
Support services - Admin Info Technology	-	-	-	19,865	-	19,865	19,865	-	19,865	19,865	-	19,865
Custodial Services	98,645	-	98,645	72,469	-	72,469	171,114	-	171,114	142,572	-	142,572
Total equipment	98,645	15,752	114,397	92,334	35,516	127,850	190,979	51,268	242,247	162,437	51,268	213,705

111

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

	Original Budget			Budget Transfers			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	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Facilities acquisition and construction services:												
Architectual/Engineering services	\$ 705,278	\$ -	\$ 705,278	\$ (92,334)	\$ -	\$ (92,334)	\$ 705,278	\$ -	\$ 705,278	\$ 590,857	\$ -	\$ 590,857
Construction services	2,150,672	-	2,150,672	(92,334)	-	(92,334)	2,058,338	-	2,058,338	590,857	-	590,857
Total facilities acquisition and construction services	2,855,950	-	2,855,950	(92,334)	-	(92,334)	2,763,616	-	2,763,616	590,857	-	590,857
Assets acquired under capital leases (non-budgeted)												
Instruction:												
Regular Instruction										1,940,717		1,940,717
Undistributed expenditures:												
Admin Info Technology										345,000		345,000
Maintenance										294,498		294,498
Total assets acquired under capital leases (non-budgeted)										2,580,215	-	2,580,215
Total capital outlay	2,954,595	15,752	2,970,347	-	35,516	35,516	2,954,595	51,268	3,005,863	3,333,509	51,268	3,384,777
Special Schools:												
Adult education - local:												
Salaries of teachers	7,350	-	7,350	-	-	-	7,350	-	7,350	-	-	-
Supplies	1,000	-	1,000	-	-	-	1,000	-	1,000	-	-	-
Total adult education - local	8,350	-	8,350	-	-	-	8,350	-	8,350	-	-	-
Adult education - Supp Serv:												
Salaries	24,800	-	24,800	-	-	-	24,800	-	24,800	22,344	-	22,344
Total adult education - Sup Serv	24,800	-	24,800	-	-	-	24,800	-	24,800	22,344	-	22,344
Evening school for the foreign born:												
Salaries of teachers	5,800	-	5,800	-	-	-	5,800	-	5,800	-	-	-
Total evening school for the foreign born	5,800	-	5,800	-	-	-	5,800	-	5,800	-	-	-
Total special schools	38,950	-	38,950	-	-	-	38,950	-	38,950	22,344	-	22,344
Transfer of Funds to Charter Schools	105,114	-	105,114	151,067	-	151,067	256,181	-	256,181	256,180	-	256,180
Total expenditures	198,193,462	242,276,952	440,470,414	2,008,794	-	2,008,794	200,202,256	242,276,952	442,479,208	235,690,712	231,394,182	467,084,894
Excess/(Deficiency) of Revenues Over/(Under) Expenditures	229,915,648	(242,276,952)	(12,361,304)	(2,008,794)	-	(2,008,794)	227,906,854	(242,276,952)	(14,370,098)	243,801,885	(231,394,182)	12,407,703
Other Financing Sources/(uses):												
Operating Transfer In:												
Contr. from School Based Budgets	-	242,276,952	242,276,952	-	-	-	-	242,276,952	242,276,952	-	231,394,182	231,394,182
Operating Transfer Out:												
Contr. To School Based Budgets	(236,741,552)	-	(236,741,552)	2,008,794	-	2,008,794	(234,732,758)	-	(234,732,758)	(224,180,372)	-	(224,180,372)
Transfer to special revenue fund - preschool programs	(2,979,024)	-	(2,979,024)	-	-	-	(2,979,024)	-	(2,979,024)	(2,979,024)	-	(2,979,024)
Prior Year Accounts Receivable Cancelled	-	-	-	-	-	-	-	-	-	(2,164,050)	-	(2,164,050)
Prior Year Accounts Payable Cancelled	-	-	-	-	-	-	-	-	-	1,292,501	-	1,292,501
Capital Leases (non-budget)	-	-	-	-	-	-	-	-	-	2,580,215	-	2,580,215
Total Other Financing Sources/(uses)	(239,720,576)	242,276,952	2,556,376	2,008,794	-	2,008,794	(237,711,782)	242,276,952	4,565,170	(225,450,729)	231,394,182	5,943,453
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources(Uses)	(9,804,928)	-	(9,804,928)	0	-	0	(9,804,928)	-	(9,804,928)	18,351,155	-	18,351,155
Fund balance, July 1	19,493,008	-	19,493,008	-	-	-	19,493,008	-	19,493,008	19,493,008	-	19,493,008
Fund balance, June 30	\$ 9,688,080	\$ -	\$ 9,688,080	\$ 0	\$ -	\$ 0	\$ 9,688,080	\$ -	\$ 9,688,080	\$ 37,844,163	\$ -	\$ 37,844,163

ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Other sources	\$ 3,164,818	\$ -	\$ 3,164,818	\$ 91,679	\$ (3,073,139)
State sources	47,756,422	-	47,756,422	46,597,048	(1,159,374)
Federal sources	21,292,722	-	21,292,722	19,106,541	(2,186,181)
Total Revenues	\$ 72,213,962	\$ -	\$ 72,213,962	\$ 65,795,268	\$ (6,418,694)
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 19,774,041	\$ -	\$ 19,774,041	\$ 18,895,582	\$ 878,459
Other salaries for instruction	7,023,834	-	7,023,834	6,796,048	227,786
Purchased professional services	259,532	-	259,532	222,129	37,403
Miscellaneous purchased services	5,241,528	-	5,241,528	5,057,953	183,575
General supplies	768,642	-	768,642	502,714	265,928
Textbooks	85,135	-	85,135	83,416	1,719
Other objects	50,000	-	50,000	-	50,000
Total instruction	33,202,712	-	33,202,712	31,557,842	1,644,870
Support services:					
Salaries of supervisors of instr.	272,842	-	272,842	182,250	90,592
Salaries - other prof. staff	5,746,130	-	5,746,130	5,552,360	193,770
Other salaries	62,545	-	62,545	59,119	3,426
Employee benefits	11,478,506	-	11,478,506	11,140,790	337,716
Purchased professional services	13,368,481	-	13,368,481	12,780,467	588,014
Travel	24,120	-	24,120	23,205	915
Miscellaneous purchased services	117,680	-	117,680	32,188	85,492
Supplies and materials	265,263	-	265,263	130,440	134,823
Miscellaneous expenditures	21,667	-	21,667	4,320	17,347
Total support services	31,357,234	-	31,357,234	29,905,139	1,452,095
Facilities acquisition and construction services:					
Instructional equipment	99,822	-	99,822	97,501	2,321
Non Instructional equipment	10,000	-	10,000	-	10,000
Total facilities acquisition and construction services	109,822	-	109,822	97,501	12,321
Total Expenditures	64,669,768	-	64,669,768	61,560,482	3,109,286
Other Financing Sources/(uses)					
Transfer from General Fund				2,979,024	(2,979,024)
Contribution to School Based Budgets	(7,544,194)	-	(7,544,194)	(7,213,810)	(330,384)
Total Other Financing Sources/(uses)	(7,544,194)	-	(7,544,194)	(4,234,786)	(3,309,408)
Total outflows	\$ 72,213,962	\$ -	\$ 72,213,962	\$ 65,795,268	\$ 6,418,694

CITY OF ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
BUDGET TO GAAP RECONCILIATION
NOTE TO RSI
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 479,492,596	\$ 65,795,268
Difference - budget to GAAP:		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(35,868,156)	(4,592,194)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	36,093,913	4,648,398
General Fund contribution to Preschool Program Aid	<u> </u>	<u> </u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	<u>\$ 479,718,353</u>	<u>\$ 65,851,472</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 467,084,894	\$ 65,795,268
Differences - budget to GAAP		
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.	<u> </u>	<u>(4,234,786)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 467,084,894</u>	<u>\$ 61,560,482</u>

REQUIRED SUPPLEMENTARY INFORMATION - PART III

SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSION (GASB 68)

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST TEN YEARS

Fiscal Year Ending <u>June 30,</u>	District's Proportion of the Net Pension <u>Liability (Asset)</u>	District's Proportionate Share of the Net Pension <u>Liability (Asset)</u>	District's Covered-Employee <u>Payroll</u>	District's Proportion Share of the Net Pension Liability (Asset) as a percentage of it's Covered- <u>Employee Payroll</u>	Plan Fiduciary Net Position as a percentage of the total <u>Pension Liability</u>
2013	0.9177457796%	\$175,399,453	\$66,159,807	265.11%	48.72%
2014	0.9648145506%	180,639,672	65,575,256	275.47%	52.08%
2015	0.9628259605%	216,135,134	62,560,132	345.48%	47.92%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST TEN YEARS

Fiscal Year Ending <u>June 30,</u>	<u>Contractually Required Contribution</u>	Contributions in Relation to the <u>Contractually Required Contributions</u>	Contribution Deficiency <u>(Excess)</u>	District's Covered- Employee <u>Payroll</u>	Contributions as a Percentage of Covered- Employee <u>Payroll</u>
2014	\$6,915,027	\$6,915,027	-0-	\$65,575,256	10.55%
2015	7,953,792	7,953,792	-0-	62,560,132	12.71%
2016	8,277,721	8,277,721	-0-	60,693,647	13.64%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS PENSION AND ANNUITY FUND
LAST TEN YEARS

<u>Fiscal Year</u> <u>Ending</u> <u>June 30,</u>	<u>District's</u> <u>Proportion</u> <u>of the Net Pension</u> <u>Liability (Asset)</u>	<u>District's</u> <u>Proportionate</u> <u>Share of</u> <u>the Net Pension</u> <u>Liability (Asset)</u>	<u>District's</u> <u>Covered-Employee</u> <u>Payroll</u>	<u>District's</u> <u>Proportion Share</u> <u>of the Net Pension</u> <u>Liability (Asset)</u> <u>as a percentage</u> <u>of it's Covered-</u> <u>Employee Payroll</u>	<u>Plan Fiduciary</u> <u>Net Position</u> <u>as a percentage</u> <u>of the total</u> <u>Pension Liability</u>
2013	1.7247568418%	-0-	189,978,735	-0-	33.76%
2014	1.8794042239%	-0-	196,515,095	-0-	33.64%
2015	1.9360372531%	-0-	196,551,854	-0-	28.71%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSION (GASB 68)
NOTE TO RSI III
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Public Employees Retirement System

Change in benefit terms: None

Change in assumptions: The discount rate changed from 5.39% to 4.90% as of
June 30, 2015.

Teacher Pension and Annuity Fund

Change in benefit terms: None

Change in assumptions: The discount rate changed from 4.68% to 4.13% as of
June 30, 2015.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BALANCE SHEET
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
ASSETS:			
Cash and cash equivalents	\$ 17,418,805	\$ -	\$ 17,418,805
Accounts receivable:			
State	38,667,844	-	38,667,844
Federal	592,538	-	592,538
Other	3,856,848	-	3,856,848
Interfund	833,370	4,534,714	5,368,084
Other Current Assets	729,048	-	729,048
Total assets	\$ 62,098,453	\$ 4,534,714	\$ 66,633,167
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 15,922,418	\$ 4,534,714	\$ 20,457,132
Interfund payable		-	-
Notes Payable	6,096,958	-	6,096,958
Accrued liabilities for workers compensation claims	2,234,915	-	2,234,915
Total liabilities	24,254,290	4,534,714	28,789,004
Fund balance:			
Restricted:			
Excess surplus	9,399,913	-	9,399,913
Excess surplus Designated for Years Expenditure	858,039	-	858,039
Assigned:			
Encumbrances	8,344,412	-	8,344,412
Designated for subsequent year's expenditures	10,468,628	-	10,468,628
Unassigned	8,773,171	-	8,773,171
Total fund balance	37,844,163	-	37,844,163
Total liabilities and fund balance	\$ 62,098,453	\$ 4,534,714	\$ 66,633,167

BLENDED RESOURCE FUND 15

SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016District-wide

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 234,732,758		\$ 224,180,372	\$ 10,552,386
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>234,732,758</u>	<u>96.89%</u>	<u>224,180,372</u>	<u>10,552,386</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	5,005,535		4,739,548	265,987
Title I, Part A - June 30, 2015 Unearned Revenue	<u>1,068,046</u>		<u>1,068,046</u>	<u>-</u>
	<u>6,073,581</u>	<u>2.51%</u>	<u>5,807,594</u>	<u>265,987</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	100,000		72,506	27,494
Title II, Part A - June 30, 2015 Unearned Revenue	<u>528,006</u>		<u>528,006</u>	<u>-</u>
	<u>628,006</u>	<u>0.26%</u>	<u>600,512</u>	<u>27,494</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	753,731		716,828	36,903
Title III, Part A - June 30, 2015 Unearned Revenue	<u>88,876</u>		<u>88,876</u>	<u>-</u>
	<u>842,607</u>	<u>0.35%</u>	<u>805,704</u>	<u>36,903</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>7,544,194</u>	<u>3.11%</u>	<u>7,213,810</u>	<u>330,384</u>
Totals	<u>\$ 242,276,952</u>	<u>100.00%</u>	<u>\$ 231,394,182</u>	<u>\$ 10,882,770</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: George Washington

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 4,051,943		\$ 3,749,445	\$ 302,498
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	4,051,943	96.05%	3,749,445	302,498
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	112,181		102,114	10,067
Title I, Part A - June 30, 2015 Unearned Revenue	22,663		22,663	-
	134,844	3.19%	124,777	10,067
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,286		1,279	1,007
Title II, Part A - June 30, 2015 Unearned Revenue	11,204		11,204	-
	13,490	0.32%	12,483	1,007
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	16,841		15,443	1,398
Title III, Part A - June 30, 2015 Unearned Revenue	1,886		1,886	-
	18,727	0.44%	17,329	1,398
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	167,061	3.95%	154,589	12,472
Totals	\$ 4,219,004	100.00%	\$ 3,904,034	\$ 314,970

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Winfield Scott

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,819,279		\$ 5,585,690	\$ 233,589
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>5,819,279</u>	<u>96.25%</u>	<u>5,585,690</u>	<u>233,589</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	151,650		144,304	7,346
Title I, Part A - June 30, 2015 Unearned Revenue	<u>31,365</u>		<u>31,365</u>	<u>-</u>
	<u>183,015</u>	<u>3.03%</u>	<u>175,669</u>	<u>7,346</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,074		2,328	746
Title II, Part A - June 30, 2015 Unearned Revenue	<u>15,506</u>		<u>15,506</u>	<u>-</u>
	<u>18,580</u>	<u>0.31%</u>	<u>17,834</u>	<u>746</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	22,796		21,776	1,020
Title III, Part A - June 30, 2015 Unearned Revenue	<u>2,610</u>		<u>2,610</u>	<u>-</u>
	<u>25,406</u>	<u>0.42%</u>	<u>24,386</u>	<u>1,020</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned ^d Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>227,001</u>	<u>3.75%</u>	<u>217,889</u>	<u>9,112</u>
Totals	<u>\$ 6,046,280</u>	<u>100.00%</u>	<u>\$ 5,803,579</u>	<u>\$ 242,701</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Peterstown

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,932,462		\$ 6,548,166	\$ 384,296
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,932,462	96.26%	6,548,166	384,296
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	178,701		166,667	12,034
Title I, Part A - June 30, 2015 Unearned Revenue	38,375		38,375	-
	217,076	3.01%	205,042	12,034
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,557		2,308	1,249
Title II, Part A - June 30, 2015 Unearned Revenue	18,972		18,972	-
	22,529	0.31%	21,280	1,249
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	26,918		25,249	1,669
Title III, Part A - June 30, 2015 Unearned Revenue	3,193		3,193	-
	30,111	0.42%	28,442	1,669
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	269,716	3.74%	254,764	14,952
Totals	\$ 7,202,178	100.00%	\$ 6,802,930	\$ 399,248

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Battin

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,423,628		\$ 7,931,852	\$ 491,776
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>8,423,628</u>	<u>96.37%</u>	<u>7,931,852</u>	<u>491,776</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	209,758		194,852	14,906
Title I, Part A - June 30, 2015 Unearned Revenue	<u>45,567</u>		<u>45,567</u>	<u>-</u>
	<u>255,325</u>	<u>2.92%</u>	<u>240,419</u>	<u>14,906</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,157		2,599	1,558
Title II, Part A - June 30, 2015 Unearned Revenue	<u>22,527</u>		<u>22,527</u>	<u>-</u>
	<u>26,684</u>	<u>0.31%</u>	<u>25,126</u>	<u>1,558</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	31,617		29,550	2,067
Title III, Part A - June 30, 2015 Unearned Revenue	<u>3,792</u>		<u>3,792</u>	<u>-</u>
	<u>35,409</u>	<u>0.41%</u>	<u>33,342</u>	<u>2,067</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>317,418</u>	<u>3.63%</u>	<u>298,887</u>	<u>18,531</u>
Totals	<u>\$ 8,741,046</u>	<u>100.00%</u>	<u>\$ 8,230,739</u>	<u>\$ 510,307</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Mabel Holmes Middle School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,293,465		\$ 7,044,819	\$ 248,646
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>7,293,465</u>	<u>96.65%</u>	<u>7,044,819</u>	<u>248,646</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	168,271		161,321	6,950
Title I, Part A - June 30, 2015 Unearned Revenue	35,595		35,595	-
	<u>203,866</u>	<u>2.70%</u>	<u>196,916</u>	<u>6,950</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,376		2,661	715
Title II, Part A - June 30, 2015 Unearned Revenue	17,597		17,597	-
	<u>20,973</u>	<u>0.28%</u>	<u>20,258</u>	<u>715</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,326		24,362	964
Title III, Part A - June 30, 2015 Unearned Revenue	2,962		2,962	-
	<u>28,288</u>	<u>0.37%</u>	<u>27,324</u>	<u>964</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>253,127</u>	<u>3.35%</u>	<u>244,498</u>	<u>8,629</u>
Totals	<u>\$ 7,546,592</u>	<u>100.00%</u>	<u>\$ 7,289,317</u>	<u>\$ 257,275</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Lafayette

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,004,223		\$ 8,567,336	\$ 436,887
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,004,223	96.53%	8,567,336	436,887
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	214,121		201,477	12,644
Title I, Part A - June 30, 2015 Unearned Revenue	46,474		46,474	-
	260,595	2.79%	247,951	12,644
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,247		2,926	1,321
Title II, Part A - June 30, 2015 Unearned Revenue	22,975		22,975	-
	27,222	0.29%	25,901	1,321
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	32,273		30,519	1,754
Title III, Part A - June 30, 2015 Unearned Revenue	3,867		3,867	-
	36,140	0.39%	34,386	1,754
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	323,957	3.47%	308,238	15,719
Totals	\$ 9,328,180	100.00%	\$ 8,875,574	\$ 452,606

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Terrence C. Reilly

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,767,723		\$ 7,529,324	\$ 238,399
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>7,767,723</u>	<u>96.58%</u>	<u>7,529,324</u>	<u>238,399</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	182,861		176,054	6,807
Title I, Part A - June 30, 2015 Unearned Revenue	38,919		38,919	-
	<u>221,780</u>	<u>2.76%</u>	<u>214,973</u>	<u>6,807</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,656		2,953	703
Title II, Part A - June 30, 2015 Unearned Revenue	19,241		19,241	-
	<u>22,897</u>	<u>0.28%</u>	<u>22,194</u>	<u>703</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	27,531		26,587	944
Title III, Part A - June 30, 2015 Unearned Revenue	3,239		3,239	-
	<u>30,770</u>	<u>0.38%</u>	<u>29,826</u>	<u>944</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>275,447</u>	<u>3.43%</u>	<u>266,993</u>	<u>8,454</u>
Totals	<u>\$ 8,043,170</u>	<u>100.00%</u>	<u>\$ 7,796,317</u>	<u>\$ 246,853</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: iPrep 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	\$ 3,988,829		\$ 3,836,483	\$ 152,346
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	3,988,829	100.00%	3,836,483	152,346
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
ARRA - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 3,988,829	100.00%	\$ 3,836,483	\$ 152,346

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15

EXHIBIT D-2

SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: Jerome Dunn Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,734,703		\$ 7,256,235	\$ 478,468
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>7,734,703</u>	<u>100.00%</u>	<u>7,256,235</u>	<u>478,468</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2015 Unearned Revenue	<u>-</u>	<u>2.72%</u>	<u>-</u>	<u>-</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.07%</u>	<u>-</u>	<u>-</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.39%</u>	<u>-</u>	<u>-</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	<u>3.18%</u>	<u>-</u>	<u>-</u>
Totals	\$ <u>7,734,703</u>	<u>103.18%</u>	\$ <u>7,256,235</u>	\$ <u>478,468</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Elmhurst

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,799,110		\$ 6,383,077	\$ 416,033
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,799,110	96.80%	6,383,077	416,033
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	149,291		138,207	11,084
Title I, Part A - June 30, 2015 Unearned Revenue	31,849		31,849	-
	181,140	2.58%	170,056	11,084
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,988		1,842	1,146
Title II, Part A - June 30, 2015 Unearned Revenue	15,745		15,745	-
	18,733	0.27%	17,587	1,146
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	22,481		20,943	1,538
Title III, Part A - June 30, 2015 Unearned Revenue	2,650		2,650	-
	25,131	0.36%	23,593	1,538
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	225,004	3.20%	211,236	13,768
Totals	\$ 7,024,114	100.00%	\$ 6,594,313	\$ 429,801

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Benjamin Franklin

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,249,197		\$ 5,020,162	\$ 229,035
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,249,197	96.47%	5,020,162	229,035
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	127,924		121,171	6,753
Title I, Part A - June 30, 2015 Unearned Revenue	26,833		26,833	-
	154,757	2.84%	148,004	6,753
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,575		1,884	691
Title II, Part A - June 30, 2015 Unearned Revenue	13,265		13,265	-
	15,840	0.29%	15,149	691
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	19,244		18,307	937
Title III, Part A - June 30, 2015 Unearned Revenue	2,233		2,233	-
	21,477	0.39%	20,540	937
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	192,074	3.53%	183,693	8,381
Totals	\$ 5,441,271	100.00%	\$ 5,203,855	\$ 237,416

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Abraham Lincoln

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,002,456		\$ 7,618,476	\$ 383,980
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,002,456	96.69%	7,618,476	383,980
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	181,902		171,306	10,596
Title I, Part A - June 30, 2015 Unearned Revenue	38,919		38,919	-
	220,821	2.67%	210,225	10,596
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,629		2,532	1,097
Title II, Part A - June 30, 2015 Unearned Revenue	19,240		19,240	-
	22,869	0.28%	21,772	1,097
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	27,395		25,925	1,470
Title III, Part A - June 30, 2015 Unearned Revenue	3,239		3,239	-
	30,634	0.37%	29,164	1,470
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	274,324	3.31%	261,161	13,163
Totals	\$ 8,276,780	100.00%	\$ 7,879,637	\$ 397,143

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Christopher Columbus

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,326,622		\$ 6,084,885	\$ 241,737
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,326,622	96.02%	6,084,885	241,737
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	173,403		165,341	8,062
Title I, Part A - June 30, 2015 Unearned Revenue	37,590		37,590	-
	210,993	3.20%	202,931	8,062
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,440		2,598	842
Title II, Part A - June 30, 2015 Unearned Revenue	18,583		18,583	-
	22,023	0.33%	21,181	842
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	26,134		25,016	1,118
Title III, Part A - June 30, 2015 Unearned Revenue	3,128		3,128	-
	29,262	0.44%	28,144	1,118
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	262,278	3.98%	252,256	10,022
Totals	\$ 6,588,900	100.00%	\$ 6,337,141	\$ 251,759

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Madison Monroe

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,296,207		\$ 6,123,356	\$ 172,851
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,296,207	96.98%	6,123,356	172,851
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	130,197		125,861	4,336
Title I, Part A - June 30, 2015 Unearned Revenue	27,739		27,739	-
	157,936	2.43%	153,600	4,336
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,608		2,160	448
Title II, Part A - June 30, 2015 Unearned Revenue	13,713		13,713	-
	16,321	0.25%	15,873	448
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	19,604		19,002	602
Title III, Part A - June 30, 2015 Unearned Revenue	2,308		2,308	-
	21,912	0.34%	21,310	602
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	196,169	3.02%	190,783	5,386
Totals	\$ 6,492,376	100.00%	\$ 6,314,139	\$ 178,237

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Robert Morris

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,417,195		\$ 5,150,533	\$ 266,662
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>5,417,195</u>	<u>96.32%</u>	<u>5,150,533</u>	<u>266,662</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	136,890		128,685	8,205
Title I, Part A - June 30, 2015 Unearned Revenue	<u>29,794</u>		<u>29,794</u>	<u>-</u>
	<u>166,684</u>	<u>2.96%</u>	<u>158,479</u>	<u>8,205</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,712		1,853	859
Title II, Part A - June 30, 2015 Unearned Revenue	<u>14,729</u>		<u>14,729</u>	<u>-</u>
	<u>17,441</u>	<u>0.31%</u>	<u>16,582</u>	<u>859</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	20,636		19,498	1,138
Title III, Part A - June 30, 2015 Unearned Revenue	<u>2,479</u>		<u>2,479</u>	<u>-</u>
	<u>23,115</u>	<u>0.41%</u>	<u>21,977</u>	<u>1,138</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>207,240</u>	<u>3.68%</u>	<u>197,038</u>	<u>10,202</u>
Totals	<u>\$ 5,624,435</u>	<u>100.00%</u>	<u>\$ 5,347,571</u>	<u>\$ 276,864</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15

EXHIBIT D-2

SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: Woodrow Wilson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,927,115		\$ 5,607,317	\$ 319,798
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>5,927,115</u>	<u>96.07%</u>	<u>5,607,317</u>	<u>319,798</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	161,173		150,631	10,542
Title I, Part A - June 30, 2015 Unearned Revenue	34,205		34,205	-
	<u>195,378</u>	<u>3.17%</u>	<u>184,836</u>	<u>10,542</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,225		2,139	1,086
Title II, Part A - June 30, 2015 Unearned Revenue	16,910		16,910	-
	<u>20,135</u>	<u>0.33%</u>	<u>19,049</u>	<u>1,086</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	24,262		22,799	1,463
Title III, Part A - June 30, 2015 Unearned Revenue	2,846		2,846	-
	<u>27,108</u>	<u>0.44%</u>	<u>25,645</u>	<u>1,463</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>242,621</u>	<u>3.93%</u>	<u>229,530</u>	<u>13,091</u>
Totals	<u>\$ 6,169,736</u>	<u>100.00%</u>	<u>\$ 5,836,847</u>	<u>\$ 332,889</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: John Marshall

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 4,635,711		\$ 4,385,313	\$ 250,398
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>4,635,711</u>	<u>96.77%</u>	<u>4,385,313</u>	<u>250,398</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	103,642		96,891	6,751
Title I, Part A - June 30, 2015 Unearned Revenue	<u>21,333</u>		<u>21,333</u>	<u>-</u>
	<u>124,975</u>	<u>2.61%</u>	<u>118,224</u>	<u>6,751</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,105		1,422	683
Title II, Part A - June 30, 2015 Unearned Revenue	<u>10,546</u>		<u>10,546</u>	<u>-</u>
	<u>12,651</u>	<u>0.26%</u>	<u>11,968</u>	<u>683</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	15,576		14,639	937
Title III, Part A - June 30, 2015 Unearned Revenue	<u>1,775</u>		<u>1,775</u>	<u>-</u>
	<u>17,351</u>	<u>0.36%</u>	<u>16,414</u>	<u>937</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>154,977</u>	<u>3.23%</u>	<u>146,606</u>	<u>8,371</u>
Totals	<u>\$ 4,790,688</u>	<u>100.00%</u>	<u>\$ 4,531,919</u>	<u>\$ 258,769</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

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	\$ 5,797,063		\$ 5,393,028	\$ 404,035
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,797,063	100.00%	5,393,028	404,035
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 5,797,063	100.00%	\$ 5,393,028	\$ 404,035

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: William Halloran

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,289,271		\$ 6,881,383	\$ 407,888
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,289,271	100.00%	6,881,383	407,888
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 7,289,271	100.00%	\$ 6,881,383	\$ 407,888

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Nicholas Murray Butler

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,307,306		\$ 7,904,172	\$ 403,134
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>8,307,306</u>	<u>96.78%</u>	<u>7,904,172</u>	<u>403,134</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	183,338		172,538	10,800
Title I, Part A - June 30, 2015 Unearned Revenue	<u>39,222</u>		<u>39,222</u>	<u>-</u>
	<u>222,560</u>	<u>2.59%</u>	<u>211,760</u>	<u>10,800</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,658		2,539	1,119
Title II, Part A - June 30, 2015 Unearned Revenue	<u>19,390</u>		<u>19,390</u>	<u>-</u>
	<u>23,048</u>	<u>0.27%</u>	<u>21,929</u>	<u>1,119</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	27,611		26,113	1,498
Title III, Part A - June 30, 2015 Unearned Revenue	<u>3,264</u>		<u>3,264</u>	<u>-</u>
	<u>30,875</u>	<u>0.36%</u>	<u>29,377</u>	<u>1,498</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>276,483</u>	<u>3.22%</u>	<u>263,066</u>	<u>13,417</u>
Totals	<u>\$ 8,583,789</u>	<u>100.00%</u>	<u>\$ 8,167,238</u>	<u>\$ 416,551</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Charles J. Hudson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,658,262		\$ 5,355,437	\$ 302,825
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,658,262	95.30%	5,355,437	302,825
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	185,073		173,043	12,030
Title I, Part A - June 30, 2015 Unearned Revenue	39,705		39,705	-
	224,778	3.79%	212,748	12,030
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,687		2,439	1,248
Title II, Part A - June 30, 2015 Unearned Revenue	19,629		19,629	-
	23,316	0.39%	22,068	1,248
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	27,877		26,208	1,669
Title III, Part A - June 30, 2015 Unearned Revenue	3,304		3,304	-
	31,181	0.53%	29,512	1,669
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	279,275	4.70%	264,328	14,947
Totals	\$ 5,937,537	100.00%	\$ 5,619,765	\$ 317,772

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Westminster Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 5,496,780		\$ 5,268,731	\$ 228,049
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>5,496,780</u>	<u>97.12%</u>	<u>5,268,731</u>	<u>228,049</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	108,299		102,861	5,438
Title I, Part A - June 30, 2015 Unearned Revenue	<u>22,784</u>		<u>22,784</u>	<u>-</u>
	<u>131,083</u>	<u>2.32%</u>	<u>125,645</u>	<u>5,438</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,176		1,618	558
Title II, Part A - June 30, 2015 Unearned Revenue	<u>11,263</u>		<u>11,263</u>	<u>-</u>
	<u>13,439</u>	<u>0.24%</u>	<u>12,881</u>	<u>558</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	16,295		15,540	755
Title III, Part A - June 30, 2015 Unearned Revenue	<u>1,896</u>		<u>1,896</u>	<u>-</u>
	<u>18,191</u>	<u>0.32%</u>	<u>17,436</u>	<u>755</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>162,713</u>	<u>2.88%</u>	<u>155,962</u>	<u>6,751</u>
Totals	<u>\$ 5,659,493</u>	<u>100.00%</u>	<u>\$ 5,424,693</u>	<u>\$ 234,800</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Dr. Antonia Pantoja

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,770,910		\$ 7,436,122	\$ 334,788
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>7,770,910</u>	<u>96.06%</u>	<u>7,436,122</u>	<u>334,788</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	211,382		200,328	11,054
Title I, Part A - June 30, 2015 Unearned Revenue	45,204		45,204	-
	<u>256,586</u>	<u>3.17%</u>	<u>245,532</u>	<u>11,054</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,215		3,071	1,144
Title II, Part A - June 30, 2015 Unearned Revenue	22,348		22,348	-
	<u>26,563</u>	<u>0.33%</u>	<u>25,419</u>	<u>1,144</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	31,834		30,300	1,534
Title III, Part A - June 30, 2015 Unearned Revenue	3,762		3,762	-
	<u>35,596</u>	<u>0.44%</u>	<u>34,062</u>	<u>1,534</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>318,745</u>	<u>3.94%</u>	<u>305,013</u>	<u>13,732</u>
Totals	<u>\$ 8,089,655</u>	<u>100.00%</u>	<u>\$ 7,741,135</u>	<u>\$ 348,520</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Juan Pablo Duart - Jose Julian Marti

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,164,671		\$ 7,810,890	\$ 353,781
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,164,671	96.11%	7,810,890	353,781
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	218,616		207,090	11,526
Title I, Part A - June 30, 2015 Unearned Revenue	47,380		47,380	-
	265,996	3.13%	254,470	11,526
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,344		3,141	1,203
Title II, Part A - June 30, 2015 Unearned Revenue	23,423		23,423	-
	27,767	0.33%	26,564	1,203
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	32,948		31,349	1,599
Title III, Part A - June 30, 2015 Unearned Revenue	3,943		3,943	-
	36,891	0.43%	35,292	1,599
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	330,654	3.89%	316,326	14,328
Totals	\$ 8,495,325	100.00%	\$ 8,127,216	\$ 368,109

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-2

School: Einstein Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,671,707		\$ 6,261,580	\$ 410,127
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,671,707</u>	<u>96.59%</u>	<u>6,261,580</u>	<u>410,127</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	156,307		144,651	11,656
Title I, Part A - June 30, 2015 Unearned Revenue	<u>33,299</u>		<u>33,299</u>	<u>-</u>
	<u>189,606</u>	<u>2.75%</u>	<u>177,950</u>	<u>11,656</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,126		1,922	1,204
Title II, Part A - June 30, 2015 Unearned Revenue	<u>16,462</u>		<u>16,462</u>	<u>-</u>
	<u>19,588</u>	<u>0.28%</u>	<u>18,384</u>	<u>1,204</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,535		21,918	1,617
Title III, Part A - June 30, 2015 Unearned Revenue	<u>2,771</u>		<u>2,771</u>	<u>-</u>
	<u>26,306</u>	<u>0.38%</u>	<u>24,689</u>	<u>1,617</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>235,500</u>	<u>3.41%</u>	<u>221,023</u>	<u>14,477</u>
Totals	<u>\$ 6,907,207</u>	<u>100.00%</u>	<u>\$ 6,482,603</u>	<u>\$ 424,604</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Ronald Regan Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,276,598		\$ 6,068,947	\$ 207,651
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,276,598</u>	<u>96.30%</u>	<u>6,068,947</u>	<u>207,651</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	159,088		152,677	6,411
Title I, Part A - June 30, 2015 Unearned Revenue	<u>34,689</u>		<u>34,689</u>	<u>-</u>
	<u>193,777</u>	<u>2.97%</u>	<u>187,366</u>	<u>6,411</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,150		2,478	672
Title II, Part A - June 30, 2015 Unearned Revenue	<u>17,149</u>		<u>17,149</u>	<u>-</u>
	<u>20,299</u>	<u>0.31%</u>	<u>19,627</u>	<u>672</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,984		23,095	889
Title III, Part A - June 30, 2015 Unearned Revenue	<u>2,887</u>		<u>2,887</u>	<u>-</u>
	<u>26,871</u>	<u>0.41%</u>	<u>25,982</u>	<u>889</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>240,947</u>	<u>3.70%</u>	<u>232,975</u>	<u>7,972</u>
Totals	<u>\$ 6,517,545</u>	<u>100.00%</u>	<u>\$ 6,301,922</u>	<u>\$ 215,623</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Alexander Hamilton Preparatory Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,291,496		\$ 8,869,499	\$ 421,997
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,291,496	96.37%	8,869,499	421,997
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	231,950		219,159	12,791
Title I, Part A - June 30, 2015 Unearned Revenue	49,677		49,677	-
	281,627	2.92%	268,836	12,791
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,627		3,301	1,326
Title II, Part A - June 30, 2015 Unearned Revenue	24,558		24,558	-
	29,185	0.30%	27,859	1,326
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	34,934		33,160	1,774
Title III, Part A - June 30, 2015 Unearned Revenue	4,134		4,134	-
	39,068	0.41%	37,294	1,774
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	349,880	3.63%	333,989	15,891
Totals	\$ 9,641,376	100.00%	\$ 9,203,488	\$ 437,888

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: John E. Dwyer Technology Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 12,084,255		\$ 11,725,592	\$ 358,663
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>12,084,255</u>	<u>96.48%</u>	<u>11,725,592</u>	<u>358,663</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	292,299		281,767	10,532
Title I, Part A - June 30, 2015 Unearned Revenue	62,549		62,549	-
	<u>354,848</u>	<u>2.83%</u>	<u>344,316</u>	<u>10,532</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	5,833		4,742	1,091
Title II, Part A - June 30, 2015 Unearned Revenue	30,922		30,922	-
	<u>36,755</u>	<u>0.29%</u>	<u>35,664</u>	<u>1,091</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	44,021		42,560	1,461
Title III, Part A - June 30, 2015 Unearned Revenue	5,205		5,205	-
	<u>49,226</u>	<u>0.39%</u>	<u>47,765</u>	<u>1,461</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>440,829</u>	<u>3.52%</u>	<u>427,745</u>	<u>13,084</u>
Totals	<u>\$ 12,525,084</u>	<u>100.00%</u>	<u>\$ 12,153,337</u>	<u>\$ 371,747</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Admiral William F. Halsey Leadership Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 14,109,001		\$ 13,717,525	\$ 391,476
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	14,109,001	96.73%	13,717,525	391,476
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	316,590		305,948	10,642
Title I, Part A - June 30, 2015 Unearned Revenue	66,961		66,961	-
	383,551	2.63%	372,909	10,642
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,338		5,244	1,094
Title II, Part A - June 30, 2015 Unearned Revenue	33,103		33,103	-
	39,441	0.27%	38,347	1,094
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	47,649		46,172	1,477
Title III, Part A - June 30, 2015 Unearned Revenue	5,572		5,572	-
	53,221	0.36%	51,744	1,477
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	476,213	3.27%	463,000	13,213
Totals	\$ 14,585,214	100.00%	\$ 14,180,525	\$ 404,689

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Thomas Jefferson Arts Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 11,334,918		\$ 10,980,334	\$ 354,584
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>11,334,918</u>	<u>97.16%</u>	<u>10,980,334</u>	<u>354,584</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	219,603		211,257	8,346
Title I, Part A - June 30, 2015 Unearned Revenue	47,199		47,199	-
	<u>266,802</u>	<u>2.29%</u>	<u>258,456</u>	<u>8,346</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,373		3,506	867
Title II, Part A - June 30, 2015 Unearned Revenue	23,334		23,334	-
	<u>27,707</u>	<u>0.24%</u>	<u>26,840</u>	<u>867</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	33,081		31,923	1,158
Title III, Part A - June 30, 2015 Unearned Revenue	3,927		3,927	-
	<u>37,008</u>	<u>0.32%</u>	<u>35,850</u>	<u>1,158</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>331,517</u>	<u>2.84%</u>	<u>321,146</u>	<u>10,371</u>
Totals	<u>\$ 11,666,435</u>	<u>100.00%</u>	<u>\$ 11,301,480</u>	<u>\$ 364,955</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Thomas A. Edison Career and Technical Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,171,045		\$ 8,737,462	\$ 433,583
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,171,045	97.28%	8,737,462	433,583
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	171,393		161,607	9,786
Title I, Part A - June 30, 2015 Unearned Revenue	35,595		35,595	-
	206,988	2.20%	197,202	9,786
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,462		2,466	996
Title II, Part A - June 30, 2015 Unearned Revenue	17,597		17,597	-
	21,059	0.22%	20,063	996
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,769		24,411	1,358
Title III, Part A - June 30, 2015 Unearned Revenue	2,962		2,962	-
	28,731	0.30%	27,373	1,358
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act	-		-	-
ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	256,778	2.72%	244,638	12,140
Totals	\$ 9,427,823	100.00%	\$ 8,982,100	\$ 445,723

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-2

School: Elizabeth High School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,639,607		\$ 7,347,201	\$ 292,406
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>7,639,607</u>	<u>96.75%</u>	<u>7,347,201</u>	<u>292,406</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	169,632		161,740	7,892
Title I, Part A - June 30, 2015 Unearned Revenue	<u>36,562</u>		<u>36,562</u>	<u>-</u>
	<u>206,194</u>	<u>2.61%</u>	<u>198,302</u>	<u>7,892</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,376		2,555	821
Title II, Part A - June 30, 2015 Unearned Revenue	<u>18,075</u>		<u>18,075</u>	<u>-</u>
	<u>21,451</u>	<u>0.27%</u>	<u>20,630</u>	<u>821</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,559		24,464	1,095
Title III, Part A - June 30, 2015 Unearned Revenue	<u>3,042</u>		<u>3,042</u>	<u>-</u>
	<u>28,601</u>	<u>0.36%</u>	<u>27,506</u>	<u>1,095</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>256,246</u>	<u>3.25%</u>	<u>246,438</u>	<u>9,808</u>
Totals	<u>\$ 7,895,853</u>	<u>100.00%</u>	<u>\$ 7,593,639</u>	<u>\$ 302,214</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 5,201,750	\$ 1,000	\$ 5,202,750	\$ 5,098,542	\$ 104,208
Grades 1-5	43,964,245	(245,284)	43,718,961	42,939,266	779,695
Grades 6-8	22,057,460	(850)	22,056,610	21,691,195	365,415
Grades 9-12	30,639,527	(254,221)	30,385,306	30,318,002	67,304
Regular programs - undistributed instruction:					
Other salaries for instruction	3,390,087	-	3,390,087	3,359,932	30,155
Purchased professional/educational services	887,339	27,556	914,895	694,660	220,235
Other purchased services	33,323	1,445	34,768	19,977	14,791
Travel	51,046	38,050	89,096	46,601	42,495
General supplies	4,155,254	81,772	4,237,026	3,775,054	461,972
Textbooks	457,306	(35,810)	421,496	349,078	72,418
Other objects	9,830	48,148	57,978	46,742	11,236
Total regular programs	110,847,167	(338,194)	110,508,973	108,339,049	2,169,924
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	358,928	-	358,928	351,587	7,341
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	10,045	(100)	9,945	-	9,945
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	368,973	(100)	368,873	351,587	17,286
Cognitive impaired - moderate:					
Salaries of teachers	672,557	-	672,557	656,019	16,538
Other salaries for instruction	101,366	-	101,366	85,641	15,725
Purchased services	-	-	-	-	-
General supplies	42,964	(7,000)	35,964	9,501	26,463
Textbooks	13,520	-	13,520	7,469	6,051
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	830,407	(7,000)	823,407	758,630	64,777
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 4,524,889	\$ -	\$ 4,524,889	\$ 4,351,922	\$ 172,967
Other salaries for instruction	1,619,836	5,000	1,624,836	1,556,330	68,506
Purchased professional services	-	-	-	-	-
General supplies	229,748	(4,500)	225,248	132,768	92,480
Textbooks	4,770	(846)	3,924	1,888	2,036
Other objects	-	-	-	-	-
Total learning/language	6,379,243	(346)	6,378,897	6,042,908	335,989
Multiply disabled:					
Salaries of teachers	308,245	6,000	314,245	302,838	11,407
Other salaries for instruction	140,965	-	140,965	140,964	1
Purchased professional services	-	-	-	-	-
General supplies	49,487	-	49,487	38,507	10,980
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disturbed	498,697	6,000	504,697	482,309	22,388
Behavioral Disabilities:					
Salaries of teachers	200,580	-	200,580	179,730	20,850
Other salaries for instruction	41,471	-	41,471	41,470	1
Purchased professional services	-	-	-	-	-
General supplies	20,040	-	20,040	1,355	18,685
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	262,091	-	262,091	222,555	39,536
Autistic:					
Salaries of teachers	505,283	-	505,283	499,468	5,815
Other salaries for instruction	222,754	2,300	225,054	184,883	40,171
Purchased professional services	-	-	-	-	-
General supplies	32,466	(1,197)	31,269	15,464	15,805
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	760,503	1,103	761,606	699,815	61,791
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Total communication impaired	-	-	-	-	-
Resource room:					
Salaries of teachers	10,734,909	(12,400)	10,722,509	10,463,025	259,484
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	46,050	(5,315)	40,735	27,238	13,497
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	10,780,959	(17,715)	10,763,244	10,490,263	272,981

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

District-wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Preschool disabled:					
Salaries of teachers	\$ -	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	19,880,873	(18,058)	19,862,815	19,048,067	814,748
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	21,395,748	60,419	21,456,167	20,501,124	955,043
Other salaries for instruction	1,108,269	2,500	1,110,769	1,016,773	93,996
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	961,753	(138,378)	823,375	696,361	127,014
Textbooks	59,631	6,410	66,041	42,215	23,826
Other objects	-	-	-	-	-
Total bilingual education	23,525,401	(69,049)	23,456,352	22,256,473	1,199,879
School sponsored activities:					
Salaries	230,531	38,135	268,666	247,282	21,384
Purchased professional services	1,000	13,894	14,894	8,380	6,514
Travel	37,500	(2,300)	35,200	23,626	11,574
Extracurricular - supplies	-	10,000	10,000	9,980	20
Other objects	105,024	5,835	110,859	90,852	20,007
Total school sponsored activities	374,055	65,564	439,619	380,120	59,499
Community services:					
Other purchased services	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	154,627,496	(359,737)	154,267,759	150,023,709	4,244,050
Attendance and social work services:					
Salaries	1,934,277	500	1,934,777	1,765,535	169,242
Other salaries	-	-	-	-	-
Other purchased services	500	-	500	-	500
Travel	-	-	-	-	-
Supplies and materials	14,156	-	14,156	4,463	9,693
Other objects	-	-	-	-	-
Total attendance and social work services	1,948,933	500	1,949,433	1,769,998	179,435

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

District-wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Health services:					
Salaries	\$ 3,344,067	(2,202)	3,341,865	3,180,649	161,216
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	103,504	2,610	106,114	79,198	26,916
Other objects	-	-	-	-	-
Total health services	3,447,571	408	3,447,979	3,259,847	188,132
Other support services - students - related services:					
Salaries of other professional staff	4,958,756	(5,230)	4,953,526	4,779,960	173,566
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	81,245	33,841	115,086	111,171	3,915
Travel	-	-	-	-	-
Supplies and materials	27,408	3,899	31,307	25,178	6,129
Other objects	-	-	-	-	-
Total other support services - students - related services	5,067,409	32,510	5,099,919	4,916,309	183,610
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	5,730	6,000	11,730	7,238	4,492
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	5,730	6,000	11,730	7,238	4,492
Educational media services/school library:					
Salaries	2,034,615	-	2,034,615	1,523,156	511,459
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	175,537	(1,925)	173,612	150,625	22,987
Other objects	-	-	-	-	-
Total educational media services/school library	2,210,152	(1,925)	2,208,227	1,673,781	534,446

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

District-wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	65,119	4,140	69,259	24,686	44,573
Travel	-	1,300	1,300	1,295	5
Supplies and materials	1,000	-	1,000	-	1,000
Other objects	-	-	-	-	-
Total instructional staff training services	66,119	5,440	71,559	25,981	45,578
Support services school administration:					
Salaries of principals/ asst. principals	8,199,732	1,740	8,201,472	7,998,272	203,200
Salaries of secretarial and clerical assistants	3,966,589	26,900	3,993,489	3,854,044	139,445
Purchased professional and technical services	4,700	16,457	21,157	20,191	966
Other purchased services	21,290	(897)	20,393	659	19,734
Travel	-	-	-	-	-
Supplies and materials	232,297	100	232,397	193,262	39,135
Other objects	98,535	67,858	166,393	117,947	48,446
Total support services school administration	12,523,143	112,158	12,635,301	12,184,375	450,926
Operation and maintenance of plant services:					
Salaries	5,058,976	108,600	5,167,576	4,986,505	181,071
Other purchased services	-	-	-	-	-
General supplies	37,376	26,100	63,476	25,929	37,547
Total operation and maintenance of plant services	5,096,352	134,700	5,231,052	5,012,434	218,618
Student transportation services:					
Contracted services (other than between home and school) - vendors	16,000	15,930	31,930	17,836	14,094
Total student transportation services	16,000	15,930	31,930	17,836	14,094
Employee benefits:					
Health Benefits	57,252,295	18,500	57,270,795	52,451,406	4,819,389
Total employee benefits	57,252,295	18,500	57,270,795	52,451,406	4,819,389
Total undistributed expenditures	87,633,704	324,221	87,957,925	81,319,205	6,638,720
Total expenditures - current expense	242,261,200	(35,516)	242,225,684	231,342,914	10,882,770

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

District-wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	15,536	16,032	31,568	31,568	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	19,700	19,700	19,700	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>15,536</u>	<u>35,732</u>	<u>51,268</u>	<u>51,268</u>	<u>-</u>
Total capital outlay	<u>15,536</u>	<u>35,732</u>	<u>51,268</u>	<u>51,268</u>	<u>-</u>
Total school based expenditures	<u>242,276,736</u>	<u>216</u>	<u>242,276,952</u>	<u>231,394,182</u>	<u>10,882,770</u>
Other financing sources:					
Operating transfer in	242,276,952	-	242,276,952	231,394,182	10,882,770
Total other financing sources	<u>242,276,952</u>	<u>-</u>	<u>242,276,952</u>	<u>231,394,182</u>	<u>10,882,770</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>(216)</u>	<u>216</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<u>\$ (216)</u>	<u>\$ 216</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 135,252	\$ -	\$ 135,252	\$ 134,685	\$ 567
Grades 1-5	1,200,018	(500)	1,199,518	1,067,743	131,775
Grades 6-8	390,794	-	390,794	384,950	5,844
Regular programs - undistributed instruction:					
Other salaries for instruction	105,020	-	105,020	105,020	-
Purchased professional/educational services	5,424	-	5,424	4,712	712
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	90	1,110
General supplies	110,362	-	110,362	89,693	20,669
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	1,948,070	(500)	1,947,570	1,786,893	160,677
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	155,660	-	155,660	155,660	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	<u>155,660</u>	<u>-</u>	<u>155,660</u>	<u>155,660</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 244,339	\$ -	\$ 244,339	\$ 241,396	\$ 2,943
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	450	-	450	400	50
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	244,789	-	244,789	241,796	2,993
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	400,449	-	400,449	397,456	2,993
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	61,799	-	61,799	39,591	22,208
Other salaries for instruction	42,059	-	42,059	42,059	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	612	-	612	145	467
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	104,470	-	104,470	81,795	22,675
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	2,452,989	(500)	2,452,489	2,266,144	186,345

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 186,738	\$ -	\$ 186,738	\$ 180,624	\$ 6,114
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	187,238	-	187,238	180,624	6,614
Health services:					
Salaries	67,663	-	67,663	63,486	4,177
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	1,367	1,133
Other objects	-	-	-	-	-
Total health services	70,163	-	70,163	64,853	5,310
Other support services - students - related services:					
Salaries of other professional staff	104,389	-	104,389	103,354	1,035
Purchased professional educational services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	1,500	(1,000)	500	427	73
Other objects	-	-	-	-	-
Total other support services - students - related services	105,889	(1,000)	104,889	103,781	1,108
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	30,291	-	30,291	24,505	5,786
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total educational media services/school library	30,291	-	30,291	24,505	5,786

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	500	-	500	-	500
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	500	-	500	-	500
Support services school administration:					
Salaries of principals/ asst. principals	116,256	-	116,256	116,256	-
Salaries of secretarial and clerical assistants	114,097	-	114,097	106,660	7,437
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	4,000	-	4,000	3,922	78
Other objects	1,000	-	1,000	897	103
Total support services school administration	235,353	-	235,353	227,735	7,618
Operation and maintenance of plant services:					
Salaries	67,111	500	67,611	65,972	1,639
General supplies	-	1,000	1,000	950	50
Total operation and maintenance of plant services	67,111	1,500	68,611	66,922	1,689
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,069,470	-	1,069,470	969,470	100,000
Total employee benefits	1,069,470	-	1,069,470	969,470	100,000
Total undistributed expenditures	1,766,015	500	1,766,515	1,637,890	128,625
Total expenditures - current expense	4,219,004	-	4,219,004	3,904,034	314,970

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: George Washington

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>4,219,004</u>	<u>-</u>	<u>4,219,004</u>	<u>3,904,034</u>	<u>314,970</u>
Other financing sources:					
Operating transfer in	<u>4,219,004</u>	<u>-</u>	<u>4,219,004</u>	<u>3,904,034</u>	<u>314,970</u>
Total other financing sources	<u>4,219,004</u>	<u>-</u>	<u>4,219,004</u>	<u>3,904,034</u>	<u>314,970</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 326,169	\$ -	\$ 326,169	\$ 326,158	\$ 11
Grades 1-5	1,683,929	(21,400)	1,662,529	1,628,013	34,516
Grades 6-8	448,927	-	448,927	437,914	11,013
Regular programs - undistributed instruction:					
Other salaries for instruction	173,775	-	173,775	173,775	-
Purchased professional/educational services	13,594	-	13,594	7,882	5,712
Other purchased services	-	-	-	-	-
Travel	-	1,500	1,500	480	1,020
General supplies	112,520	4,500	117,020	106,863	10,157
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	2,758,914	(15,400)	2,743,514	2,681,085	62,429
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Winfield Scott

	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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 268,624	\$ -	\$ 268,624	\$ 265,281	\$ 3,343
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	450	-	450	450	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	269,074	-	269,074	265,731	3,343
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	269,074	-	269,074	265,731	3,343
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	716,144	-	716,144	691,834	24,310
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	36,597	(458)	36,139	31,988	4,151
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	752,741	(458)	752,283	723,822	28,461
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	3,780,729	(15,858)	3,764,871	3,670,638	94,233

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 147,516	\$ -	\$ 147,516	\$ 132,716	\$ 14,800
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	491	9
Other objects	-	-	-	-	-
Total attendance and social work services	148,016	-	148,016	133,207	14,809
Health services:					
Salaries	75,099	-	75,099	71,520	3,579
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,300	-	3,300	2,725	575
Other objects	-	-	-	-	-
Total health services	78,399	-	78,399	74,245	4,154
Other support services - students - related services:					
Salaries of other professional staff	97,868	-	97,868	94,400	3,468
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	490	10
Total other support services - students - related services	98,368	-	98,368	94,890	3,478
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	37,416	-	37,416	36,512	904
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	9,358	9,358	9,358	-
Total educational media services/school library	37,416	9,358	46,774	45,870	904

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Winfield Scott

	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	239,989	-	239,989	235,689	4,300
Salaries of secretarial and clerical assistants	115,875	-	115,875	97,471	18,404
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	2,300	7,300	6,934	366
Other objects	-	500	500	-	500
Total support services school administration	360,864	2,800	363,664	340,094	23,570
Operation and maintenance of plant services:					
Salaries	115,124	-	115,124	113,621	1,503
General supplies	-	500	500	450	50
Total operation and maintenance of plant services	115,124	500	115,624	114,071	1,553
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,427,148	-	1,427,148	1,327,148	100,000
Total employee benefits	1,427,148	-	1,427,148	1,327,148	100,000
Total undistributed expenditures	2,265,335	12,658	2,277,993	2,129,525	148,468
Total expenditures - current expense	6,046,064	(3,200)	6,042,864	5,800,163	242,701

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Winfield Scott

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Preschool/Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 1-5	-	3,416	3,416	3,416	-
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>-</u>	<u>3,416</u>	<u>3,416</u>	<u>3,416</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>3,416</u>	<u>3,416</u>	<u>3,416</u>	<u>-</u>
Total school based expenditures	<u>6,046,064</u>	<u>216</u>	<u>6,046,280</u>	<u>5,803,579</u>	<u>242,701</u>
Other financing sources:					
Operating transfer in	6,046,280	-	6,046,280	5,803,579	242,701
Total other financing sources	<u>6,046,064</u>	<u>216</u>	<u>6,046,280</u>	<u>5,803,579</u>	<u>242,701</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 236,908	\$ -	\$ 236,908	\$ 231,949	\$ 4,959
Grades 1-5	1,552,664	(12,716)	1,539,948	1,525,886	14,062
Grades 6-8	920,415	-	920,415	890,635	29,780
Regular programs - undistributed instruction:					
Other salaries for instruction	126,868	-	126,868	126,868	-
Purchased professional/educational services	10,799	-	10,799	9,672	1,127
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	100	1,100
General supplies	81,060	(180)	80,880	69,181	11,699
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	2,929,914	(12,896)	2,917,018	2,854,291	62,727
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 360,779	\$ -	\$ 360,779	\$ 319,952	\$ 40,827
Other salaries for instruction	218,121	-	218,121	180,452	37,669
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	31,609	-	31,609	16,261	15,348
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	<u>610,509</u>	<u>-</u>	<u>610,509</u>	<u>516,665</u>	<u>93,844</u>
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 318,569	\$ -	\$ 318,569	\$ 318,569	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	(500)	700	669	31
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	319,769	(500)	319,269	319,238	31
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	930,278	(500)	929,778	835,903	93,875
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	720,058	-	720,058	693,756	26,302
Other salaries for instruction	39,704	-	39,704	39,704	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	17,734	680	18,414	18,167	247
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	777,496	680	778,176	751,627	26,549
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	4,637,688	(12,716)	4,624,972	4,441,821	183,151

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and					
social work services:					
Salaries	\$ 45,617	\$ -	\$ 45,617	\$ 33,797	\$ 11,820
Other salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	46,117	-	46,117	33,797	12,320
Health services:					
Salaries	77,094	-	77,094	75,410	1,684
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,250	-	3,250	1,457	1,793
Other objects	-	-	-	-	-
Total health services	80,344	-	80,344	76,867	3,477
Other support services - students - related services:					
Salaries of other professional staff	94,512	-	94,512	89,583	4,929
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,000	-	1,000	945	55
Other objects	-	-	-	-	-
Total other support services - students - related services	95,512	-	95,512	90,528	4,984
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	114,722	-	114,722	47,006	67,716
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	(1,500)	1,000	848	152
Total educational media services/school library	117,222	(1,500)	115,722	47,854	67,868

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Peterstown

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,300	-	1,300	-	1,300
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	1,300	-	1,300	-	1,300
Support services school administration:					
Salaries of principals/ asst. principals	232,486	-	232,486	227,570	4,916
Salaries of secretarial and clerical assistants	96,360	2,500	98,860	98,065	795
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,000	(200)	6,800	6,447	353
Other objects	-	5,416	5,416	2,827	2,589
Total support services school administration	335,846	7,716	343,562	334,909	8,653
Operation and maintenance of plant services:					
Salaries	131,390	-	131,390	119,216	12,174
General supplies	(1,048)	6,500	5,452	380	5,072
Total operation and maintenance of plant services	130,342	6,500	136,842	119,596	17,246
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,500	-	1,500	1,251	249
Total student transportation services	1,500	-	1,500	1,251	249
Employee benefits:					
Health Benefits	1,756,307	-	1,756,307	1,656,307	100,000
Total employee benefits	1,756,307	-	1,756,307	1,656,307	100,000
Total undistributed expenditures	2,564,490	12,716	2,577,206	2,361,109	216,097
Total expenditures - current expense	7,202,178	-	7,202,178	6,802,930	399,248

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>7,202,178</u>	<u>-</u>	<u>7,202,178</u>	<u>6,802,930</u>	<u>399,248</u>
Other financing sources:					
Operating transfer in	7,202,178	-	7,202,178	6,802,930	399,248
Total other financing sources	<u>7,202,178</u>	<u>-</u>	<u>7,202,178</u>	<u>6,802,930</u>	<u>399,248</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 310,358	\$ -	\$ 310,358	\$ 293,968	\$ 16,390
Grades 1-5	2,172,762	(17,500)	2,155,262	1,977,618	177,644
Grades 6-8	1,032,257	-	1,032,257	1,027,638	4,619
Regular programs - undistributed instruction:					
Other salaries for instruction	210,986	-	210,986	210,883	103
Purchased professional/educational services	7,724	-	7,724	6,282	1,442
Other purchased services	1,000	-	1,000	900	100
General supplies	173,525	19,000	192,525	177,799	14,726
Textbooks	1,296	5,455	6,751	6,654	97
Other objects	-	-	-	-	-
Total regular programs	3,909,908	6,955	3,916,863	3,701,742	215,121
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	69,774	-	69,774	68,251	1,523
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	69,774	-	69,774	68,251	1,523
Cognitive impaired - moderate:					
Salaries of teachers	80,951	-	80,951	79,183	1,768
Other salaries for instruction	43,582	-	43,582	43,582	-
General supplies	12,083	-	12,083	350	11,733
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	136,616	-	136,616	123,115	13,501
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 211,729	\$ -	\$ 211,729	\$ 211,729	\$ -
Other salaries for instruction	153,962	-	153,962	134,864	19,098
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,983	-	12,983	7,922	5,061
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	378,674	-	378,674	354,515	24,159
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	-	-	-	-	-

BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 309,099	\$ -	\$ 309,099	\$ 308,099	\$ 1,000
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	-	1,200
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	310,299	-	310,299	308,099	2,200
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	895,363	-	895,363	853,980	41,383
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	907,906	-	907,906	893,632	14,274
Other salaries for instruction	83,874	-	83,874	83,874	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	57,750	(6,955)	50,795	44,897	5,898
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	1,049,530	(6,955)	1,042,575	1,022,403	20,172
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	5,854,801	-	5,854,801	5,578,125	276,676

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Battin

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 46,817	\$ -	\$ 46,817	\$ 46,761	\$ 56
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	47,317	-	47,317	46,761	556
Health services:					
Salaries	71,072	-	71,072	69,520	1,552
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,100	-	2,100	1,951	149
Other objects	-	-	-	-	-
Total health services	73,172	-	73,172	71,471	1,701
Other support services - students - related services:					
Salaries of other professional staff	89,983	-	89,983	89,788	195
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,300	-	1,300	-	1,300
Other objects	-	-	-	-	-
Total other support services - students - related services	91,283	-	91,283	89,788	1,495
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	58,577	-	58,577	58,576	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,900	(400)	3,500	97	3,403
Total educational media services/school library	62,477	(400)	62,077	58,673	3,404

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Battin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	-	2,000
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	-	2,000
Support services school administration:					
Salaries of principals/ asst. principals	281,272	-	281,272	260,577	20,695
Salaries of secretarial and clerical assistants	105,035	-	105,035	103,974	1,061
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,700	(2,925)	1,775	-	1,775
Other objects	2,300	2,925	5,225	4,286	939
Total support services school administration	393,307	-	393,307	368,837	24,470
Operation and maintenance of plant services:					
Salaries	164,495	-	164,495	164,490	5
General supplies	-	400	400	400	-
Total operation and maintenance of plant services	164,495	400	164,895	164,890	5
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,052,194	-	2,052,194	1,852,194	200,000
Total employee benefits	2,052,194	-	2,052,194	1,852,194	200,000
Total undistributed expenditures	2,886,245	-	2,886,245	2,652,614	233,631
Total expenditures - current expense	8,741,046	-	8,741,046	8,230,739	510,307

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Batin

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total school based expenditures	 <u>8,741,046</u>	 <u>-</u>	 <u>8,741,046</u>	 <u>8,230,739</u>	 <u>510,307</u>
 Other financing sources:					
Operating transfer in	<u>8,741,046</u>	<u>-</u>	<u>8,741,046</u>	<u>8,230,739</u>	<u>510,307</u>
Total other financing sources	<u>8,741,046</u>	<u>-</u>	<u>8,741,046</u>	<u>8,230,739</u>	<u>510,307</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, July 1	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 208,800	\$ -	\$ 208,800	\$ 208,800	\$ -
Grades 1-5	1,308,585	(4,800)	1,303,785	1,303,761	24
Grades 6-8	1,284,492	-	1,284,492	1,284,492	-
Regular programs - undistributed instruction:					
Other salaries for instruction	122,217	-	122,217	119,747	2,470
Purchased professional/educational services	8,685	-	8,685	7,673	1,012
Other purchased services	-	-	-	-	-
Travel	1,000	-	1,000	90	910
General supplies	177,215	(1,000)	176,215	166,058	10,157
Textbooks	23,198	-	23,198	22,375	823
Other objects	-	-	-	-	-
Total regular programs	3,134,192	(5,800)	3,128,392	3,112,996	15,396
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 227,625	\$ -	\$ 227,625	\$ 227,625	\$ -
Other salaries for instruction	134,698	-	134,698	134,698	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	20,937	-	20,937	20,635	302
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	383,260	-	383,260	382,958	302
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 341,327	\$ -	\$ 341,327	\$ 329,951	\$ 11,376
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,800	-	1,800	1,800	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	343,127	-	343,127	331,751	11,376
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	726,387	-	726,387	714,709	11,678
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	539,868	-	539,868	536,012	3,856
Other salaries for instruction	43,582	-	43,582	43,582	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	40,217	-	40,217	38,738	1,479
Textbooks	10,213	-	10,213	9,566	647
Other objects	-	-	-	-	-
Total bilingual education	633,880	-	633,880	627,898	5,982
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	4,494,459	(5,800)	4,488,659	4,455,603	33,056

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 95,561	\$ -	\$ 95,561	\$ 93,409	\$ 2,152
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	499	1
Other objects	-	-	-	-	-
Total attendance and social work services	96,061	-	96,061	93,908	2,153
Health services:					
Salaries	86,880	-	86,880	85,101	1,779
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	1,446	1,054
Other objects	-	-	-	-	-
Total health services	89,380	-	89,380	86,547	2,833
Other support services - students - related services:					
Salaries of other professional staff	205,112	-	205,112	194,142	10,970
Purchased professional educational services	-	-	-	-	-
Supplies and materials	1,000	-	1,000	988	12
Other objects	-	-	-	-	-
Total other support services - students - related services	206,112	-	206,112	195,130	10,982
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	43,301	-	43,301	43,301	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,000	(700)	7,300	7,268	32
Total educational media services/school library	51,301	(700)	50,601	50,569	32

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	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	320,398	-	320,398	320,398	-
Salaries of secretarial and clerical assistants	210,817	500	211,317	209,497	1,820
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	9,800	2,800	12,600	6,950	5,650
Other objects	-	-	-	-	-
Total support services school administration	541,015	3,300	544,315	536,845	7,470
Operation and maintenance of plant services:					
Salaries	167,644	2,500	170,144	169,470	674
General supplies	-	700	700	625	75
Total operation and maintenance of plant services	167,644	3,200	170,844	170,095	749
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,897,715	-	1,897,715	1,697,715	200,000
Total employee benefits	1,897,715	-	1,897,715	1,697,715	200,000
Total undistributed expenditures	3,049,228	5,800	3,055,028	2,830,809	224,219
Total expenditures - current expense	7,543,687	-	7,543,687	7,286,412	257,275

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Mabel Holmes

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 2,905	\$ -	\$ 2,905	\$ 2,905	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>2,905</u>	<u>-</u>	<u>2,905</u>	<u>2,905</u>	<u>-</u>
Total capital outlay	<u>2,905</u>	<u>-</u>	<u>2,905</u>	<u>2,905</u>	<u>-</u>
Total school based expenditures	<u>7,546,592</u>	<u>-</u>	<u>7,546,592</u>	<u>7,289,317</u>	<u>257,275</u>
Other financing sources:					
Operating transfer in	<u>7,546,592</u>	<u>-</u>	<u>7,546,592</u>	<u>7,289,317</u>	<u>257,275</u>
Total other financing sources	<u>7,546,592</u>	<u>-</u>	<u>7,546,592</u>	<u>7,289,317</u>	<u>257,275</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 217,836	\$ -	\$ 217,836	\$ 217,740	\$ 96
Grades 1-5	2,459,858	-	2,459,858	2,455,438	4,420
Grades 6-8	759,515	-	759,515	742,722	16,793
Regular programs - undistributed instruction:					
Other salaries for instruction	219,588	-	219,588	219,587	1
Purchased professional/educational services	15,555	-	15,555	10,693	4,862
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	250	950
General supplies	180,531	(2,500)	178,031	165,095	12,936
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	3,854,083	(2,500)	3,851,583	3,811,525	40,058
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Lafayette

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 342,336	\$ -	\$ 342,336	\$ 341,336	\$ 1,000
Other salaries for instruction	252,989	-	252,989	248,256	4,733
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	44,904	-	44,904	33,474	11,430
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language:	<u>640,229</u>	<u>-</u>	<u>640,229</u>	<u>623,066</u>	<u>-17,163</u>
Multiply disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	145,785	-	145,785	144,930	855
Other salaries for instruction	90,226	-	90,226	90,226	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	9,100	(1,197)	7,903	1,974	5,929
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>245,111</u>	<u>(1,197)</u>	<u>243,914</u>	<u>237,130</u>	<u>6,784</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 345,239	\$ -	\$ 345,239	\$ 334,249	\$ 10,990
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	813	387
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	346,439	-	346,439	335,062	11,377
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,231,779	(1,197)	1,230,582	1,195,258	35,324
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	897,368	-	897,368	796,179	101,189
Other salaries for instruction	84,097	2,500	86,597	48,482	38,115
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	62,547	(300)	62,247	54,707	7,540
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	1,044,012	2,200	1,046,212	899,368	146,844
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	6,129,874	(1,497)	6,128,377	5,906,151	222,226

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Lafayette

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 56,658	\$ -	\$ 56,658	\$ 54,779	\$ 1,879
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	376	124
Other objects	-	-	-	-	-
Total attendance and social work services	57,158	-	57,158	55,155	2,003
Health services:					
Salaries	74,024	-	74,024	61,765	12,259
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,500	300	3,800	2,164	1,636
Other objects	-	-	-	-	-
Total health services	77,524	300	77,824	63,929	13,895
Other support services - students - related services:					
Salaries of other professional staff	114,350	-	114,350	110,375	3,975
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	497	3
Other objects	-	-	-	-	-
Total other support services - students - related services	114,850	-	114,850	110,872	3,978
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	70,000	-	70,000	68,148	1,852
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	697	6,697	6,697	-
Total educational media services/school library	76,000	697	76,697	74,845	1,852

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	320,448	(60)	320,388	316,120	4,268
Salaries of secretarial and clerical assistants	96,096	-	96,096	94,064	2,032
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,500	500	5,000	4,990	10
Other objects	(30)	60	30	-	30
Total support services school administration	421,014	500	421,514	415,174	6,340
Operation and maintenance of plant services:					
Salaries	113,874	-	113,874	111,612	2,262
General supplies	500	-	500	450	50
Total operation and maintenance of plant services	114,374	-	114,374	112,062	2,312
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,337,386	-	2,337,386	2,137,386	200,000
Total employee benefits	2,337,386	-	2,337,386	2,137,386	200,000
Total undistributed expenditures	3,198,306	1,497	3,199,803	2,969,423	230,380
Total expenditures - current expense	9,328,180	-	9,328,180	8,875,574	452,606

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>9,328,180</u>	<u>-</u>	<u>9,328,180</u>	<u>8,875,574</u>	<u>452,606</u>
Other financing sources:					
Operating transfer in	<u>9,328,180</u>	<u>-</u>	<u>9,328,180</u>	<u>8,875,574</u>	<u>452,606</u>
Total other financing sources	<u>9,328,180</u>	<u>-</u>	<u>9,328,180</u>	<u>8,875,574</u>	<u>452,606</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	2,761,873	(26,374)	2,735,499	2,718,172	17,327
Grades 6-8	1,945,461	-	1,945,461	1,911,087	34,374
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	8,385	-	8,385	7,673	712
Other purchased services	-	1,445	1,445	1,445	-
Travel expense	1,200	-	1,200	-	1,200
General supplies	163,632	13,563	177,195	152,810	24,385
Textbooks	12,113	(11,216)	897	897	-
Other objects	-	-	-	-	-
Total regular programs	4,892,664	(22,582)	4,870,082	4,792,084	77,998
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 92,787	\$ -	\$ 92,787	\$ 90,762	\$ 2,025
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,076	(3,915)	161	161	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	96,863	(3,915)	92,948	90,923	2,025
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	96,863	(3,915)	92,948	90,923	2,025
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	272,399	-	272,399	265,306	7,093
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,694	16,642	21,336	21,216	120
Textbooks	1,471	2,710	4,181	4,181	-
Other objects	-	-	-	-	-
Total bilingual education	278,564	19,352	297,916	290,703	7,213
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	5,268,091	(7,145)	5,260,946	5,173,710	87,236

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Terrence C. Reilly

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 104,501	\$ -	\$ 104,501	\$ 102,338	\$ 2,163
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	105,001	-	105,001	102,338	2,663
Health services:					
Salaries	173,361	-	173,361	167,506	5,855
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,103	-	3,103	1,736	1,367
Other objects	-	-	-	-	-
Total health services	176,464	-	176,464	169,242	7,222
Other support services - students - related services:					
Salaries of other professional staff	98,814	700	99,514	99,461	53
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	(500)	-	-	-
Other objects	-	-	-	-	-
Total other support services - students - related services	99,314	200	99,514	99,461	53
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	60,090	-	60,090	14,644	45,446
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	60,090	-	60,090	14,644	45,446

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Terrence C. Reilly

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	16,862	4,340	21,202	20,595	607
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other Objects	-	-	-	-	-
Total instructional staff training services	16,862	4,340	21,202	20,595	607
Support services school administration:					
Salaries of principals/ asst. principals	218,452	-	218,452	216,770	1,682
Salaries of secretarial and clerical assistants	95,405	-	95,405	94,321	1,084
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	9,486	(4,069)	5,417	5,364	53
Other objects	-	-	-	-	-
Total support services school administration	323,343	(4,069)	319,274	316,455	2,819
Operation and maintenance of plant services:					
Salaries	136,919	-	136,919	136,162	757
General supplies	-	500	500	450	50
Total operation and maintenance of plant services	136,919	500	137,419	136,612	807
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,853,748	-	1,853,748	1,753,748	100,000
Total employee benefits	1,853,748	-	1,853,748	1,753,748	100,000
Total undistributed expenditures	2,771,741	971	2,772,712	2,613,095	159,617
Total expenditures - current expense	8,039,832	(6,174)	8,033,658	7,786,805	246,853

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Terrence C. Reilly

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 3,338	\$ 6,174	\$ 9,512	\$ 9,512	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>3,338</u>	<u>6,174</u>	<u>9,512</u>	<u>9,512</u>	<u>-</u>
Total capital outlay	<u>3,338</u>	<u>6,174</u>	<u>9,512</u>	<u>9,512</u>	<u>-</u>
Total school based expenditures	<u>8,043,170</u>	<u>-</u>	<u>8,043,170</u>	<u>7,796,317</u>	<u>246,853</u>
Other financing sources:					
Operating transfer in	<u>8,043,170</u>	<u>-</u>	<u>8,043,170</u>	<u>7,796,317</u>	<u>246,853</u>
Total other financing sources	<u>8,043,170</u>	<u>-</u>	<u>8,043,170</u>	<u>7,796,317</u>	<u>246,853</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Iprep Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 120,172	\$ -	\$ 120,172	\$ 117,550	\$ 2,622
Grades 1-5	945,559	(25,500)	920,059	919,856	203
Grades 6-8	531,831	4,000	535,831	533,701	2,130
Regular programs - undistributed instruction:					
Other salaries for instruction	83,286	-	83,286	83,286	-
Purchased professional/ educational services	105,502	-	105,502	99,647	5,855
Other purchased services	-	-	-	-	-
Travel	1,000	-	1,000	610	390
General supplies	70,427	19,600	90,027	89,563	464
Textbooks	357	-	357	357	-
Other objects	-	-	-	-	-
Total regular programs	1,858,134	(1,900)	1,856,234	1,844,570	11,664
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	10,045	(100)	9,945	-	9,945
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	10,045	(100)	9,945	-	9,945
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Iprep 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	61,620	-	61,620	61,620	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	61,620	-	61,620	61,620	-
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Iprep Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 191,624	\$ -	\$ 191,624	\$ 191,624	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	900	(400)	500	58	442
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>192,524</u>	<u>(400)</u>	<u>192,124</u>	<u>191,682</u>	<u>442</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>264,189</u>	<u>(500)</u>	<u>263,689</u>	<u>253,302</u>	<u>10,387</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	314,714	-	314,714	313,162	1,552
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	6,085	(1,000)	5,085	3,845	1,240
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>320,799</u>	<u>(1,000)</u>	<u>319,799</u>	<u>317,007</u>	<u>2,792</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>2,443,122</u>	<u>(3,400)</u>	<u>2,439,722</u>	<u>2,414,879</u>	<u>24,843</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Iprep Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 32,610	\$ -	\$ 32,610	\$ 32,610	\$ -
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	500	-	500	278	222
Total attendance and social work services	33,110	-	33,110	32,888	222
Health services:					
Salaries	58,413	-	58,413	57,137	1,276
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,000	-	2,000	1,676	324
Other objects	-	-	-	-	-
Total health services	60,413	-	60,413	58,813	1,600
Other support services - students - related services:					
Salaries of other professional staff	99,742	-	99,742	98,814	928
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other purchased services	-	-	-	-	-
Total other support services - students - related services	100,242	-	100,242	99,314	928
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	22,989	-	22,989	22,989	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	(5,000)	-	-	-
Total educational media services/school library	27,989	(5,000)	22,989	22,989	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Iprep Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	500	-	500	100	400
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	500	-	500	100	400
Support services school administration:					
Salaries of principals/ asst. principals	117,408	-	117,408	115,348	2,060
Salaries of secretarial and clerical assistants	37,937	1,500	39,437	39,125	312
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	4,000	(100)	3,900	1,918	1,982
Other objects	-	-	-	-	-
Total support services school administration	159,345	1,400	160,745	156,391	4,354
Operation and maintenance of plant services:					
Salaries	81,193	6,500	87,693	86,010	1,683
General supplies	-	500	500	500	-
Total operation and maintenance of plant services	81,193	7,000	88,193	86,510	1,683
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,082,915	-	1,082,915	964,599	118,316
Total employee benefits	1,082,915	-	1,082,915	964,599	118,316
Total undistributed expenditures	1,545,707	3,400	1,549,107	1,421,604	127,503
Total expenditures - current expense	3,988,829	-	3,988,829	3,836,483	152,346

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Iprep Academy

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>3,988,829</u>	<u>-</u>	<u>3,988,829</u>	<u>3,836,483</u>	<u>152,346</u>
Other financing sources:					
Operating transfer in	3,988,829	-	3,988,829	3,836,483	152,346
Total other financing sources	<u>3,988,829</u>	<u>-</u>	<u>3,988,829</u>	<u>3,836,483</u>	<u>152,346</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Jerome Dunn Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 83,578	\$ -	\$ 83,578	\$ 83,577	\$ 1
Grades 1-5	1,695,575	(3,100)	1,692,475	1,673,746	18,729
Grades 6-8	794,380	-	794,380	763,453	30,927
Regular programs - undistributed instruction:					
Other salaries for instruction	85,194	-	85,194	85,194	-
Purchased professional/educational services	220,135	-	220,135	219,423	712
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	1,200	-
General supplies	146,661	650	147,311	122,137	25,174
Textbooks	2,334	(1,000)	1,334	-	1,334
Other objects	-	-	-	-	-
Total regular programs	3,029,057	(3,450)	3,025,607	2,948,730	76,877
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Jerome Dunn Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 204,701	\$ -	\$ 204,701	\$ 195,089	\$ 9,612
Other salaries for instruction	42,431	-	42,431	36,329	6,102
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	21,550	-	21,550	9,367	12,183
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	268,682	-	268,682	240,785	27,897
Multiply disabled:					
Salaries of teachers	90,736	-	90,736	86,188	4,548
Other salaries for instruction	46,489	-	46,489	46,488	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,850	-	8,850	4,397	4,453
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	146,075	-	146,075	137,073	9,002
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Jerome Dunn Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 233,145	\$ -	\$ 233,145	\$ 198,314	\$ 34,831
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	900	-	900	-	900
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>234,045</u>	<u>-</u>	<u>234,045</u>	<u>198,314</u>	<u>35,731</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>648,802</u>	<u>-</u>	<u>648,802</u>	<u>576,172</u>	<u>72,630</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,196,927	-	1,196,927	1,130,779	66,148
Other salaries for instruction	39,891	-	39,891	33,707	6,184
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	76,873	(4,200)	72,673	48,356	24,317
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>1,313,691</u>	<u>(4,200)</u>	<u>1,309,491</u>	<u>1,212,842</u>	<u>96,649</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,991,550</u>	<u>(7,650)</u>	<u>4,983,900</u>	<u>4,737,744</u>	<u>246,156</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Jerome Dunn Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 70,932	\$ -	\$ 70,932	\$ 69,383	\$ 1,549
Salaries of secretarial and clerical assistants	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Total attendance and social work services	71,432	-	71,432	69,383	2,049
Health services:					
Salaries	136,511	-	136,511	127,382	9,129
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,050	450	3,500	3,424	76
Other objects	-	-	-	-	-
Total health services	139,561	450	140,011	130,806	9,205
Other support services - students - related services:					
Salaries of other professional staff	89,449	-	89,449	86,205	3,244
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	348	152
Other purchased services	-	-	-	-	-
Total other support services - students - related services	89,949	-	89,949	86,553	3,396
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	53,477	-	53,477	53,476	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,000	-	8,000	8,000	-
Total educational media services/school library	61,477	-	61,477	61,476	1

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Jerome Dunn Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	150	1,850
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	150	1,850
Support services school administration:					
Salaries of principals/ asst. principals	374,691	-	374,691	367,282	7,409
Salaries of secretarial and clerical assistants	182,942	-	182,942	182,195	747
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	7,000	-	7,000	3,344	3,656
Other objects	-	-	-	-	-
Total support services school administration	564,633	-	564,633	552,821	11,812
Operation and maintenance of plant services:					
Salaries	167,490	2,500	169,990	166,042	3,948
General supplies	-	500	500	450	50
Total operation and maintenance of plant services	167,490	3,000	170,490	166,492	3,998
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,646,611	-	1,646,611	1,446,610	200,001
Total employee benefits	1,646,611	-	1,646,611	1,446,610	200,001
Total undistributed expenditures	2,743,153	3,450	2,746,603	2,514,291	232,312
Total expenditures - current expense	7,734,703	(4,200)	7,730,503	7,252,035	478,468

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Jerome Dunn Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>-</u>
Total school based expenditures	<u>7,734,703</u>	<u>-</u>	<u>7,734,703</u>	<u>7,256,235</u>	<u>478,468</u>
Other financing sources:					
Operating transfer in	<u>7,734,703</u>	<u>-</u>	<u>7,734,703</u>	<u>7,256,235</u>	<u>478,468</u>
Total other financing sources	<u>7,734,703</u>	<u>-</u>	<u>7,734,703</u>	<u>7,256,235</u>	<u>478,468</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 254,273	\$ -	\$ 254,273	\$ 254,210	\$ 63
Grades 1-5	1,791,517	(2,000)	1,789,517	1,776,135	13,382
Grades 6-8	665,765	-	665,765	653,918	11,847
Regular programs - undistributed instruction:					
Other salaries for instruction	172,679	-	172,679	172,678	1
Purchased professional/educational services	11,894	2,000	13,894	9,907	3,987
Other purchased services	-	-	-	-	-
Travel	1,700	-	1,700	900	800
General supplies	105,090	(1,500)	103,590	93,725	9,865
Textbooks	11,295	(500)	10,795	5,411	5,384
Other objects	-	-	-	-	-
Total regular programs	3,014,213	(2,000)	3,012,213	2,966,884	45,329
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	178,886	-	178,886	174,368	4,518
Other salaries for instruction	41,003	-	41,003	2,044	38,959
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	11,220	-	11,220	9,802	1,418
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	231,109	-	231,109	186,214	44,895
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 407,298	\$ -	\$ 407,298	\$ 398,787	\$ 8,511
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,500	-	1,500	1,305	195
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	408,798	-	408,798	400,092	8,706
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	639,907	-	639,907	586,306	53,601
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	809,090	-	809,090	740,242	68,848
Other salaries for instruction	45,991	-	45,991	30,715	15,276
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	24,418	4,000	28,418	27,284	1,134
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	879,499	4,000	883,499	798,241	85,258
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	4,533,619	2,000	4,535,619	4,351,431	184,188

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 45,617	\$ -	\$ 45,617	\$ 44,676	\$ 941
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other Objects	-	-	-	-	-
Total attendance and social work services	46,117	-	46,117	44,676	1,441
Health services:					
Salaries	79,185	-	79,185	75,410	3,775
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,052	-	3,052	2,993	59
Other objects	-	-	-	-	-
Total health services	82,237	-	82,237	78,403	3,834
Other support services - students - related services:					
Salaries of other professional staff	113,600	-	113,600	109,625	3,975
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Total other support services - students - related services	114,100	-	114,100	110,125	3,975
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	37,483	-	37,483	36,512	971
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	(2,000)	4,000	4,000	-
Other objects	-	-	-	-	-
Total educational media services/school library	43,483	(2,000)	41,483	40,512	971

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	234,166	-	234,166	211,808	22,358
Salaries of secretarial and clerical assistants	114,917	-	114,917	107,659	7,258
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	-	6,000	5,819	181
Other objects	2,500	-	2,500	2,220	280
Total support services school administration	357,583	-	357,583	327,506	30,077
Operation and maintenance of plant services:					
Salaries	116,810	-	116,810	111,495	5,315
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	116,810	-	116,810	111,495	5,315
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,730,165	-	1,730,165	1,530,165	200,000
Total employee benefits	1,730,165	-	1,730,165	1,530,165	200,000
Total undistributed expenditures	2,490,495	(2,000)	2,488,495	2,242,882	245,613
Total expenditures - current expense	7,024,114	-	7,024,114	6,594,313	429,801

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elmora

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>7,024,114</u>	<u>-</u>	<u>7,024,114</u>	<u>6,594,313</u>	<u>429,801</u>
Other financing sources:					
Operating transfer in	7,024,114	-	7,024,114	6,594,313	429,801
Total other financing sources	<u>7,024,114</u>	<u>-</u>	<u>7,024,114</u>	<u>6,594,313</u>	<u>429,801</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 154,654	\$ -	\$ 154,654	\$ 154,654	\$ -
Grades 1-5	1,219,871	(300)	1,219,571	1,209,999	9,572
Grades 6-8	419,709	-	419,709	419,709	-
Regular programs - undistributed instruction:					
Other salaries for instruction	43,582	-	43,582	43,582	-
Purchased professional/educational services	9,594	-	9,594	7,732	1,862
Other purchased services	-	-	-	-	-
Travel expense	1,000	-	1,000	300	700
General supplies	114,940	(6,000)	108,940	98,409	10,531
Textbooks	1,545	-	1,545	545	1,000
Other objects	-	-	-	-	-
Total regular programs	1,964,895	(6,300)	1,958,595	1,934,930	23,665
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	77,094	-	77,094	74,036	3,058
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	77,094	-	77,094	74,036	3,058
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 338,972	\$ -	\$ 338,972	\$ 308,479	\$ 30,493
Other salaries for instruction	144,789	-	144,789	144,789	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	18,039	-	18,039	13,500	4,539
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	501,800	-	501,800	466,768	35,032
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 290,209	\$ -	\$ 290,209	\$ 280,887	\$ 9,322
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	600	-	600	160	440
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	290,809	-	290,809	281,047	9,762
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	869,703	-	869,703	821,851	47,852
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	621,564	-	621,564	604,129	17,435
Other salaries for instruction	83,874	-	83,874	83,874	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	7,824	-	7,824	5,213	2,611
Textbooks	10,758	-	10,758	9,864	894
Other objects	-	-	-	-	-
Total bilingual education	724,020	-	724,020	703,080	20,940
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	3,558,618	(6,300)	3,552,318	3,459,861	92,457

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 46,656	\$ -	\$ 46,656	\$ 34,691	\$ 11,965
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	47,156	-	47,156	34,691	12,465
Health services:					
Salaries	69,529	-	69,529	69,520	9
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,500	300	1,800	1,497	303
Other objects	-	-	-	-	-
Total health services	71,029	300	71,329	71,017	312
Other support services - students - related services:					
Salaries of other professional staff	99,986	-	99,986	77,466	22,520
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total other support services - students - related services	100,486	-	100,486	77,466	23,020
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	46,506	-	46,506	46,506	-
Other salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	1,000	1,000	-	1,000
Total educational media services/school library	46,506	1,000	47,506	46,506	1,000

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	-	2,000
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	-	2,000
Support services school administration:					
Salaries of principals/asst. principals	133,113	-	133,113	133,042	71
Salaries of secretarial and clerical assistants	59,369	-	59,369	58,308	1,061
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	4,000	-	4,000	3,297	703
Other objects	-	-	-	-	-
Total support services school administration	196,482	-	196,482	194,647	1,835
Operation and maintenance of plant services:					
Salaries	73,838	5,000	78,838	74,511	4,327
General supplies	-	-	-	-	-
Total operation and maintenance of plant services	73,838	5,000	78,838	74,511	4,327
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,345,156	-	1,345,156	1,245,156	100,000
Total employee benefits	1,345,156	-	1,345,156	1,245,156	100,000
Total undistributed expenditures	1,882,653	6,300	1,888,953	1,743,994	144,959
Total expenditures - current expense	5,441,271	-	5,441,271	5,203,855	237,416

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Benjamin Franklin

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>5,441,271</u>	<u>-</u>	<u>5,441,271</u>	<u>5,203,855</u>	<u>237,416</u>
Other financing sources:					
Operating transfer in	5,441,271	-	5,441,271	5,203,855	237,416
Total other financing sources	<u>5,441,271</u>	<u>-</u>	<u>5,441,271</u>	<u>5,203,855</u>	<u>237,416</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 301,474	\$ -	\$ 301,474	\$ 300,967	\$ 507
Grades 1-5	2,167,662	(6,300)	2,161,362	2,145,062	16,300
Grades 6-8	696,230	-	696,230	649,789	46,441
Regular programs - undistributed instruction:					
Other salaries for instruction	184,797	-	184,797	184,796	1
Purchased professional/educational services	34,558	(3,000)	31,558	7,673	23,885
Other purchased services	1,000	-	1,000	1,000	-
General supplies	142,100	(1,350)	140,750	121,812	18,938
Textbooks	8,677	-	8,677	6,198	2,479
Other objects	-	3,000	3,000	249	2,751
Total regular programs	3,536,498	(7,650)	3,528,848	3,417,546	111,302
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 245,809	\$ -	\$ 245,809	\$ 239,108	\$ 6,701
Other salaries for instruction	45,833	-	45,833	45,832	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	10,848	-	10,848	-	10,848
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	302,490	-	302,490	284,940	17,550
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	127,580	-	127,580	110,210	17,370
Other salaries for instruction	41,471	-	41,471	41,470	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	11,409	-	11,409	-	11,409
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	180,460	-	180,460	151,680	28,780
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 428,522	\$ -	\$ 428,522	\$ 414,120	\$ 14,402
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,800	-	1,800	935	865
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	430,322	-	430,322	415,055	15,267
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	913,272	-	913,272	851,675	61,597
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	967,272	-	967,272	931,094	36,178
Other salaries for instruction	83,473	-	83,473	83,472	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	28,882	1,350	30,232	27,744	2,488
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	1,079,627	1,350	1,080,977	1,042,310	38,667
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	5,529,397	(6,300)	5,523,097	5,311,531	211,566

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	581	-	581	295	286
Other objects	-	-	-	-	-
Total attendance and social work services	581	-	581	295	286
Health services:					
Salaries	63,964	-	63,964	62,568	1,396
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	300	300	-	300
Other objects	-	-	-	-	-
Total health services	63,964	300	64,264	62,568	1,696
Other support services - students - related services:					
Salaries of other professional staff	99,411	-	99,411	95,135	4,276
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	455	45
Other objects	-	-	-	-	-
Total other support services - students - related services	99,911	-	99,911	95,590	4,321
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	95,222	-	95,222	55,957	39,265
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	(2,000)	8,000	3,370	4,630
Total educational media services/school library	105,222	(2,000)	103,222	59,327	43,895

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	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	237,077	-	237,077	215,259	21,818
Salaries of secretarial and clerical assistants	109,437	-	109,437	109,436	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	2,369	131
Other objects	-	1,000	1,000	150	850
Total support services school administration	349,014	1,000	350,014	327,214	22,800
Operation and maintenance of plant services:					
Salaries	125,217	6,000	131,217	119,288	11,929
General supplies	-	1,000	1,000	350	650
Total operation and maintenance of plant services	125,217	7,000	132,217	119,638	12,579
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,003,474	-	2,003,474	1,903,474	100,000
Total employee benefits	2,003,474	-	2,003,474	1,903,474	100,000
Total undistributed expenditures	2,747,383	6,300	2,753,683	2,568,106	185,577
Total expenditures - current expense	8,276,780	-	8,276,780	7,879,637	397,143

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Abraham Lincoln

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>8,276,780</u>	<u>-</u>	<u>8,276,780</u>	<u>7,879,637</u>	<u>397,143</u>
Other financing sources:					
Operating transfer in	<u>8,276,780</u>	<u>-</u>	<u>8,276,780</u>	<u>7,879,637</u>	<u>397,143</u>
Total other financing sources	<u>8,276,780</u>	<u>-</u>	<u>8,276,780</u>	<u>7,879,637</u>	<u>397,143</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 237,257	\$ -	\$ 237,257	\$ 223,197	\$ 14,060
Grades 1-5	1,772,077	(8,000)	1,764,077	1,759,883	4,194
Grades 6-8	735,726	-	735,726	735,726	-
Regular programs - undistributed instruction:					
Other salaries for instruction	130,701	-	130,701	130,701	-
Purchased professional/educational services	13,394	-	13,394	9,032	4,362
Other purchased services	-	-	-	-	-
Travel	1,000	-	1,000	300	700
General supplies	125,901	960	126,861	124,812	2,049
Textbooks	16,027	-	16,027	14,714	1,313
Other objects	-	-	-	-	-
Total regular programs	3,032,083	(7,040)	3,025,043	2,998,365	26,678
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 250,898	\$ -	\$ 250,898	\$ 228,137	\$ 22,761
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,781	-	5,781	5,781	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	256,679	-	256,679	233,918	22,761
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	256,679	-	256,679	233,918	22,761
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	867,653	-	867,653	851,659	15,994
Other salaries for instruction	84,862	-	84,862	73,654	11,208
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	36,697	(1,000)	35,697	35,423	274
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	989,212	(1,000)	988,212	960,736	27,476
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	4,277,974	(8,040)	4,269,934	4,193,019	76,915

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Christopher Columbus

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 46,656	\$ -	\$ 46,656	\$ 45,637	\$ 1,019
Other purchased services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Total attendance and social work services	46,956	-	46,956	45,937	1,019
Health services:					
Salaries	77,224	(260)	76,964	68,251	8,713
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,300	-	3,300	1,044	2,256
Other objects	-	-	-	-	-
Total health services	80,524	(260)	80,264	69,295	10,969
Other support services - students - related services:					
Salaries of other professional staff	97,552	-	97,552	96,564	988
Purchased professional educational services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Total other support services - students - related services	97,852	-	97,852	96,864	988
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	97,412	-	97,412	47,756	49,656
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	13,000	300	13,300	10,830	2,470
Total educational media services/school library	110,412	300	110,712	58,586	52,126

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	228,275	-	228,275	223,386	4,889
Salaries of secretarial and clerical assistants	98,887	-	98,887	97,830	1,057
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,639	361
Other objects	-	-	-	-	-
Total support services school administration	332,162	-	332,162	325,855	6,307
Operation and maintenance of plant services:					
Salaries	81,470	8,000	89,470	87,880	1,590
General supplies	2,500	-	2,500	655	1,845
Total operation and maintenance of plant services	83,970	8,000	91,970	88,535	3,435
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,559,050	-	1,559,050	1,459,050	100,000
Total employee benefits	1,559,050	-	1,559,050	1,459,050	100,000
Total undistributed expenditures	2,310,926	8,040	2,318,966	2,144,122	174,844
Total expenditures - current expense	6,588,900	-	6,588,900	6,337,141	251,759

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Christopher Columbus

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>6,588,900</u>	<u>-</u>	<u>6,588,900</u>	<u>6,337,141</u>	<u>251,759</u>
Other financing sources:					
Operating transfer in	<u>6,588,900</u>	<u>-</u>	<u>6,588,900</u>	<u>6,337,141</u>	<u>251,759</u>
Total other financing sources	<u>6,588,900</u>	<u>-</u>	<u>6,588,900</u>	<u>6,337,141</u>	<u>251,759</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 232,346	\$ -	\$ 232,346	\$ 229,409	\$ 2,937
Grades 1-5	1,498,090	(2,000)	1,496,090	1,479,341	16,749
Grades 6-8	706,087	-	706,087	705,664	423
Regular programs - undistributed instruction:					
Other salaries for instruction	134,130	-	134,130	134,129	1
Purchased professional/educational services	11,894	-	11,894	9,883	2,011
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	480	720
General supplies	125,579	2,946	128,525	117,777	10,748
Textbooks	3,333	(400)	2,933	2,755	178
Other objects	-	-	-	-	-
Total regular programs	2,712,659	546	2,713,205	2,679,438	33,767
0					
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 151,921	\$ -	\$ 151,921	\$ 148,712	\$ 3,209
Other salaries for instruction	90,477	-	90,477	90,476	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	2,770	(846)	1,924	1,888	36
Other objects	-	-	-	-	-
Total learning/language	245,168	(846)	244,322	241,076	3,246
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 262,928	\$ -	\$ 262,928	\$ 262,549	\$ 379
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	(400)	800	762	38
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	264,128	(400)	263,728	263,311	417
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	509,296	(1,246)	508,050	504,387	3,663
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	827,397	-	827,397	816,866	10,531
Other salaries for instruction	47,239	-	47,239	47,238	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	27,257	(3,800)	23,457	22,421	1,036
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	901,893	(3,800)	898,093	886,525	11,568
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	4,123,848	(4,500)	4,119,348	4,070,350	48,998

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 91,274	\$ -	\$ 91,274	\$ 91,273	\$ 1
Other purchased services	-	-	-	-	-
Supplies and materials	200	-	200	73	127
Other objects	-	-	-	-	-
Total attendance and social work services	91,474	-	91,474	91,346	128
Health services:					
Salaries	122,214	-	122,214	119,031	3,183
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,200	-	2,200	1,619	581
Other objects	-	-	-	-	-
Total health services	124,414	-	124,414	120,650	3,764
Other support services - students - related services:					
Salaries of other professional staff	113,600	-	113,600	109,625	3,975
Purchased professional educational services	-	-	-	-	-
Supplies and materials	200	-	200	-	200
Other objects	-	-	-	-	-
Total other support services - students - related services	113,800	-	113,800	109,625	4,175
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	32,353	-	32,353	30,810	1,543
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,000	4,500	12,500	12,115	385
Total educational media services/school library	40,353	4,500	44,853	42,925	1,928

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Madison Monroe

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	-	2,000
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	-	2,000
Support services school administration:					
Salaries of principals/ asst. principals	254,234	-	254,234	250,338	3,896
Salaries of secretarial and clerical assistants	113,467	-	113,467	105,522	7,945
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	9,300	-	9,300	9,222	78
Other objects	-	-	-	-	-
Total support services school administration	377,001	-	377,001	365,082	11,919
Operation and maintenance of plant services:					
Salaries	52,495	-	52,495	49,170	3,325
General supplies	2,000	-	2,000	-	2,000
Total operation and maintenance of plant services	54,495	-	54,495	49,170	5,325
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,564,991	-	1,564,991	1,464,991	100,000
Total employee benefits	1,564,991	-	1,564,991	1,464,991	100,000
Total undistributed expenditures	2,368,528	4,500	2,373,028	2,243,789	129,239
Total expenditures - current expense	6,492,376	-	6,492,376	6,314,139	178,237

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>6,492,376</u>	<u>-</u>	<u>6,492,376</u>	<u>6,314,139</u>	<u>178,237</u>
Other financing sources:					
Operating transfer in	<u>6,492,376</u>	<u>-</u>	<u>6,492,376</u>	<u>6,314,139</u>	<u>178,237</u>
Total other financing sources	<u>6,492,376</u>	<u>-</u>	<u>6,492,376</u>	<u>6,314,139</u>	<u>178,237</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 226,207	\$ -	\$ 226,207	\$ 221,267	\$ 4,940
Grades 1-5	1,266,019	-	1,266,019	1,235,530	30,489
Grades 6-8	810,301	-	810,301	795,956	14,345
Regular programs - undistributed instruction:					
Other salaries for instruction	166,980	-	166,980	163,244	3,736
Purchased professional/educational services	12,894	-	12,894	9,032	3,862
Other purchased services	-	-	-	-	-
Travel	-	1,500	1,500	-	1,500
General supplies	92,320	230	92,550	76,824	15,726
Textbooks	2,325	(1,730)	595	-	595
Other objects	-	-	-	-	-
Total regular programs	2,577,046	-	2,577,046	2,501,853	75,193
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 344,220	\$ -	\$ 344,220	\$ 343,442	\$ 778
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	317	883
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	345,420	-	345,420	343,759	1,661
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	345,420	-	345,420	343,759	1,661
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	690,731	-	690,731	655,008	35,723
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	28,183	-	28,183	13,865	14,318
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	718,914	-	718,914	668,873	50,041
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	3,641,380	-	3,641,380	3,514,485	126,895

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 44,523	\$ -	\$ 44,523	\$ 39,336	\$ 5,187
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Total attendance and social work services	45,023	-	45,023	39,336	5,687
Health services:					
Salaries	66,256	-	66,256	66,251	5
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,500	-	3,500	1,572	1,928
Other objects	-	-	-	-	-
Total health services	69,756	-	69,756	67,823	1,933
Other support services - students - related services:					
Salaries of other professional staff	105,303	-	105,303	104,354	949
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Total other support services - students - related services	105,803	-	105,803	104,354	1,449
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	62,995	-	62,995	30,810	32,185
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	-	6,000	4,528	1,472
Total educational media services/school library	68,995	-	68,995	35,338	33,657

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Robert Morris

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,500	-	1,500	-	1,500
Supplies and materials	-	-	-	-	-
Travel	-	-	-	-	-
Total instructional staff training services	1,500	-	1,500	-	1,500
Support services school administration:					
Salaries of principals/ asst. principals	119,863	-	119,863	117,800	2,063
Salaries of secretarial and clerical assistants	107,276	-	107,276	107,186	90
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,394	606
Other objects	-	-	-	-	-
Total support services school administration	232,139	-	232,139	229,380	2,759
Operation and maintenance of plant services:					
Salaries	85,352	-	85,352	83,718	1,634
General supplies	2,000	-	2,000	650	1,350
Total operation and maintenance of plant services	87,352	-	87,352	84,368	2,984
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,372,487	-	1,372,487	1,272,487	100,000
Total employee benefits	1,372,487	-	1,372,487	1,272,487	100,000
Total undistributed expenditures	1,983,055	-	1,983,055	1,833,086	149,969
Total expenditures - current expense	5,624,435	-	5,624,435	5,347,571	276,864

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>5,624,435</u>	<u>-</u>	<u>5,624,435</u>	<u>5,347,571</u>	<u>276,864</u>
Other financing sources:					
Operating transfer in	<u>5,624,435</u>	<u>-</u>	<u>5,624,435</u>	<u>5,347,571</u>	<u>276,864</u>
Total other financing sources	<u>5,624,435</u>	<u>-</u>	<u>5,624,435</u>	<u>5,347,571</u>	<u>276,864</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 222,628	\$ -	\$ 222,628	\$ 198,586	\$ 24,042
Grades 1-5	1,785,343	-	1,785,343	1,721,965	63,378
Grades 6-8	749,047	-	749,047	744,965	4,082
Regular programs - undistributed instruction:					
Other salaries for instruction	90,095	-	90,095	89,503	592
Purchased professional/educational services	11,299	-	11,299	9,032	2,267
Other purchased services	-	-	-	-	-
Travel	2,000	-	2,000	390	1,610
General supplies	164,032	-	164,032	116,062	47,970
Textbooks	11,212	-	11,212	1,367	9,845
Other objects	-	-	-	-	-
Total regular programs	3,035,656	-	3,035,656	2,881,870	153,786
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	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Woodrow Wilson

	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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 216,207	\$ -	\$ 216,207	\$ 215,325	\$ 882
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,641	-	4,641	1,869	2,772
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	220,848	-	220,848	217,194	3,654
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	220,848	-	220,848	217,194	3,654
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	603,552	-	603,552	560,369	43,183
Other salaries for instruction	86,475	-	86,475	85,942	533
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,292	-	12,292	10,595	1,697
Textbooks	5,888	-	5,888	2,011	3,877
Other objects	-	-	-	-	-
Total bilingual education	708,207	-	708,207	658,917	49,290
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	3,964,711	-	3,964,711	3,757,981	206,730

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 39,428	\$ -	\$ 39,428	\$ 39,336	\$ 92
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	39,928	-	39,928	39,336	592
Health services:					
Salaries	58,235	-	58,235	55,458	2,777
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,068	-	2,068	1,806	262
Other objects	-	-	-	-	-
Total health services	60,303	-	60,303	57,264	3,039
Other support services - students - related services:					
Salaries of other professional staff	100,198	-	100,198	96,564	3,634
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Total other support services - students - related services	100,698	-	100,698	96,564	4,134
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	47,952	-	47,952	47,006	946
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,294	-	8,294	6,562	1,732
Total educational media services/school library	56,246	-	56,246	53,568	2,678

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Woodrow Wilson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	240	1,760
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	240	1,760
Support services school administration:					
Salaries of principals/ asst. principals	252,378	-	252,378	246,354	6,024
Salaries of secretarial and clerical assistants	95,354	-	95,354	95,354	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	6,000	-	6,000	3,200	2,800
Other objects	-	-	-	-	-
Total support services school administration	353,732	-	353,732	344,908	8,824
Operation and maintenance of plant services:					
Salaries	97,801	-	97,801	94,944	2,857
General supplies	3,000	-	3,000	725	2,275
Total operation and maintenance of plant services	100,801	-	100,801	95,669	5,132
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,491,317	-	1,491,317	1,391,317	100,000
Total employee benefits	1,491,317	-	1,491,317	1,391,317	100,000
Total undistributed expenditures	2,205,025	-	2,205,025	2,078,866	126,159
Total expenditures - current expense	6,169,736	-	6,169,736	5,836,847	332,889

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	6,169,736	-	6,169,736	5,836,847	332,889
Other financing sources:					
Operating transfer in	6,169,736	-	6,169,736	5,836,847	332,889
Total other financing sources	6,169,736	-	6,169,736	5,836,847	332,889
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 133,549	\$ -	\$ 133,549	\$ 133,549	\$ -
Grades 1-5	1,134,186	(7,600)	1,126,586	1,118,722	7,864
Grades 6-8	589,004	-	589,004	582,759	6,245
Regular programs - undistributed instruction:					
Other salaries for instruction	85,369	-	85,369	85,369	-
Purchased professional/educational services	26,471	(3,500)	22,971	17,893	5,078
Other purchased services	-	-	-	-	-
Travel	4,123	3,500	7,623	3,856	3,767
General supplies	107,901	(1,642)	106,259	103,904	2,355
Textbooks	10,182	(2,000)	8,182	5,583	2,599
Other objects	1,500	1,500	3,000	-	3,000
Total regular programs	2,092,285	(9,742)	2,082,543	2,051,635	30,908
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 17,748	\$ -	\$ 17,748	\$ -	\$ 17,748
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	7,542	-	7,542	503	7,039
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	25,290	-	25,290	503	24,787
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 284,232	\$ -	\$ 284,232	\$ 284,232	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	900	-	900	222	678
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	285,132	-	285,132	284,454	678
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	310,422	-	310,422	284,957	25,465
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	546,680	-	546,680	539,774	6,906
Other salaries for instruction	43,582	-	43,582	43,582	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	22,318	2,100	24,418	23,510	908
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	612,580	2,100	614,680	606,866	7,814
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	3,015,287	(7,642)	3,007,645	2,943,458	64,187

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 91,300	\$ -	\$ 91,300	\$ 91,273	\$ 27
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other Objects	-	-	-	-	-
Total attendance and social work services	91,800	-	91,800	91,273	527
Health services:					
Salaries	79,534	-	79,534	77,910	1,624
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,500	100	1,600	1,084	516
Other objects	-	-	-	-	-
Total health services	81,034	100	81,134	78,994	2,140
Other support services - students - related services:					
Salaries of other professional staff	96,422	-	96,422	65,179	31,243
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	(181)	319	319	-
Other objects	-	-	-	-	-
Total other support services - students - related services	96,922	(181)	96,741	65,498	31,243
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	45,437	-	45,437	35,651	9,786
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,139	(2,300)	3,839	3,812	27
Total educational media services/school library	51,576	(2,300)	49,276	39,463	9,813

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	2,000	-	2,000	-	2,000
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	2,000	-	2,000	-	2,000
Support services school administration:					
Salaries of principals/asst. principals	118,263	-	118,263	116,286	1,977
Salaries of secretarial and clerical assistants	90,103	-	90,103	62,842	27,261
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	5,000	-
Other objects	300	2,281	2,581	2,210	371
Total support services school administration	213,666	2,281	215,947	186,338	29,609
Operation and maintenance of plant services:					
Salaries	82,064	5,500	87,564	70,164	17,400
General supplies	2,500	-	2,500	650	1,850
Total operation and maintenance of plant services	84,564	5,500	90,064	70,814	19,250
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,153,839	-	1,153,839	1,053,839	100,000
Total employee benefits	1,153,839	-	1,153,839	1,053,839	100,000
Total undistributed expenditures	1,775,401	5,400	1,780,801	1,586,219	194,582
Total expenditures - current expense	4,790,688	(2,242)	4,788,446	4,529,677	258,769

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John Marshall

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ 2,242	\$ 2,242	\$ 2,242	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>-</u>	<u>2,242</u>	<u>2,242</u>	<u>2,242</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>2,242</u>	<u>2,242</u>	<u>2,242</u>	<u>-</u>
Total school based expenditures	<u>4,790,688</u>	<u>-</u>	<u>4,790,688</u>	<u>4,531,919</u>	<u>258,769</u>
Other financing sources:					
Operating transfer in	<u>4,790,688</u>	<u>-</u>	<u>4,790,688</u>	<u>4,531,919</u>	<u>258,769</u>
Total other financing sources	<u>4,790,688</u>	<u>-</u>	<u>4,790,688</u>	<u>4,531,919</u>	<u>258,769</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 231,236	\$ -	\$ 231,236	\$ 226,163	\$ 5,073
Grades 1-5	1,424,681	(30,120)	1,394,561	1,296,415	98,146
Grades 6-8	559,999	-	559,999	557,083	2,916
Regular programs - undistributed instruction:					
Other salaries for instruction	166,466	-	166,466	166,466	-
Purchased professional/educational services	9,999	(564)	9,435	7,957	1,478
Other purchased services	-	-	-	-	-
Travel	1,500	-	1,500	1,170	330
General supplies	149,866	23,500	173,366	161,199	12,167
Textbooks	-	-	-	-	-
Other objects	-	3,584	3,584	2,464	1,120
Total regular programs	2,543,747	(3,600)	2,540,147	2,418,917	121,230
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	60,598	-	60,598	59,275	1,323
Other salaries for instruction	-	-	-	-	-
General supplies	10,791	(7,000)	3,791	3,723	68
Textbooks	-	-	-	-	-
Total cognitive impaired - moderate	71,389	(7,000)	64,389	62,998	1,391
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 192,784	\$ -	\$ 192,784	\$ 192,784	\$ -
Other salaries for instruction	43,582	-	43,582	43,582	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	15,179	-	15,179	5,892	9,287
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	251,545	-	251,545	242,258	9,287
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	-	-	-	-	-

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 216,032	\$ -	\$ 216,032	\$ 169,821	\$ 46,211
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	900	-	900	401	499
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>216,932</u>	<u>-</u>	<u>216,932</u>	<u>170,222</u>	<u>46,710</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	539,866	(7,000)	532,866	475,478	57,388
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	648,816	-	648,816	588,690	60,126
Other salaries for instruction	43,096	-	43,096	41,954	1,142
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	13,044	-	13,044	9,894	3,150
Textbooks	5,457	-	5,457	-	5,457
Other objects	-	-	-	-	-
Total bilingual education	<u>710,413</u>	<u>-</u>	<u>710,413</u>	<u>640,538</u>	<u>69,875</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>3,794,026</u>	<u>(10,600)</u>	<u>3,783,426</u>	<u>3,534,933</u>	<u>248,493</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 45,617	\$ 500	\$ 46,117	\$ 44,675	\$ 1,442
Other purchased services	-	-	-	-	-
Supplies and materials	200	-	200	-	200
Other objects	-	-	-	-	-
Total attendance and social work services	45,817	500	46,317	44,675	1,642
Health services:					
Salaries	78,340	-	78,340	76,629	1,711
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,250	100	2,350	2,306	44
Other objects	-	-	-	-	-
Total health services	80,590	100	80,690	78,935	1,755
Other support services - students - related services:					
Salaries of other professional staff	165,240	500	165,740	163,530	2,210
Purchased professional educational services	-	-	-	-	-
Supplies and materials	400	1,000	1,400	408	992
Other objects	-	-	-	-	-
Total other support services - students - related services	165,640	1,500	167,140	163,938	3,202
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	74,654	-	74,654	37,305	37,349
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	4,000	9,000	8,731	269
Other objects	-	-	-	-	-
Total educational media services/school library	79,654	4,000	83,654	46,036	37,618

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Victor Mravlag

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,500	-	1,500	465	1,035
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	1,500	-	1,500	465	1,035
Support services school administration:					
Salaries of principals/ asst. principals	134,561	-	134,561	132,201	2,360
Salaries of secretarial and clerical assistants	38,417	2,500	40,917	39,269	1,648
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	5,144	1,000	6,144	5,354	790
Other objects	-	-	-	-	-
Total support services school administration	178,122	3,500	181,622	176,824	4,798
Operation and maintenance of plant services:					
Salaries	70,286	1,000	71,286	67,794	3,492
General supplies	3,000	-	3,000	1,000	2,000
Total operation and maintenance of plant services	73,286	1,000	74,286	68,794	5,492
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,378,428	-	1,378,428	1,278,428	100,000
Total employee benefits	1,378,428	-	1,378,428	1,278,428	100,000
Total undistributed expenditures	2,003,037	10,600	2,013,637	1,858,095	155,542
Total expenditures - current expense	5,797,063	-	5,797,063	5,393,028	404,035

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	5,797,063	-	5,797,063	5,393,028	404,035
Other financing sources:					
Operating transfer in	5,797,063	-	5,797,063	5,393,028	404,035
Total other financing sources	5,797,063	-	5,797,063	5,393,028	404,035
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	2,219,153	(6,300)	2,212,853	2,210,887	1,966
Grades 6-8	1,791,091	(4,500)	1,786,591	1,776,832	9,759
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	9,724	-	9,724	6,012	3,712
Other purchased services	1,200	-	1,200	-	1,200
General supplies	123,203	4,000	127,203	115,400	11,803
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	4,144,371	(6,800)	4,137,571	4,109,131	28,440
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 282,670	\$ -	\$ 282,670	\$ 276,498	\$ 6,172
Other salaries for instruction	72,635	5,000	77,635	77,635	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	10,009	-	10,009	8,242	1,767
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	365,314	5,000	370,314	362,375	7,939
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: William Halloran

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 59,275	\$ -	\$ 59,275	\$ 59,275	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	300	-	300	-	300
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>59,575</u>	<u>-</u>	<u>59,575</u>	<u>59,275</u>	<u>300</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>424,889</u>	<u>5,000</u>	<u>429,889</u>	<u>421,650</u>	<u>8,239</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	152,023	-	152,023	79,183	72,840
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,103	(500)	7,603	1,332	6,271
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>160,126</u>	<u>(500)</u>	<u>159,626</u>	<u>80,515</u>	<u>79,111</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,729,386</u>	<u>(2,300)</u>	<u>4,727,086</u>	<u>4,611,296</u>	<u>115,790</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Other purchased services	-	-	-	-	-
Supplies and materials	400	-	400	-	400
Other objects	-	-	-	-	-
Total attendance and social work services	400	-	400	-	400
Health services:					
Salaries	142,142	800	142,942	140,934	2,008
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,925	200	5,125	4,722	403
Other objects	-	-	-	-	-
Total health services	147,067	1,000	148,067	145,656	2,411
Other support services - students - related services:					
Salaries of other professional staff	106,053	700	106,753	105,658	1,095
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other objects	-	-	-	-	-
Total other support services - students - related services	106,553	700	107,253	106,158	1,095
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	64,903	-	64,903	7,572	57,331
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	(5,200)	4,800	3,351	1,449
Other objects	-	-	-	-	-
Total educational media services/school library	74,903	(5,200)	69,703	10,923	58,780

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: William Halloran

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	4,200	-	4,200	-	4,200
Supplies and materials	-	-	-	-	-
Total instructional staff training services	4,200	-	4,200	-	4,200
Support services school administration:					
Salaries of principals/ asst. principals	236,779	800	237,579	236,116	1,463
Salaries of secretarial and clerical assistants	149,079	-	149,079	147,089	1,990
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,450	(1,000)	4,450	4,074	376
Other objects	-	1,000	1,000	880	120
Total support services school administration	391,308	800	392,108	388,159	3,949
Operation and maintenance of plant services:					
Salaries	119,479	5,000	124,479	104,566	19,913
General supplies	2,000	-	2,000	650	1,350
Total operation and maintenance of plant services	121,479	5,000	126,479	105,216	21,263
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,708,775	-	1,708,775	1,508,775	200,000
Total employee benefits	1,708,775	-	1,708,775	1,508,775	200,000
Total undistributed expenditures	2,554,685	2,300	2,556,985	2,264,887	292,098
Total expenditures - current expense	7,284,071	-	7,284,071	6,876,183	407,888

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: William Halloran

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 5,200	\$ -	\$ 5,200	\$ 5,200	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>5,200</u>	<u>-</u>
Total capital outlay	<u>5,200</u>	<u>-</u>	<u>5,200</u>	<u>5,200</u>	<u>-</u>
Total school based expenditures	<u>7,289,271</u>	<u>-</u>	<u>7,289,271</u>	<u>6,881,383</u>	<u>407,888</u>
Other financing sources:					
Operating transfer in	<u>7,289,271</u>	<u>-</u>	<u>7,289,271</u>	<u>6,881,383</u>	<u>407,888</u>
Total other financing sources	<u>7,289,271</u>	<u>-</u>	<u>7,289,271</u>	<u>6,881,383</u>	<u>407,888</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 451,628	\$ -	\$ 451,628	\$ 451,532	\$ 96
Grades 1-5	2,424,014	(17,400)	2,406,614	2,354,234	52,380
Grades 6-8	694,302	-	694,302	669,911	24,391
Regular programs - undistributed instruction:					
Other salaries for instruction	218,008	-	218,008	218,007	1
Purchased professional/ educational services	27,932	-	27,932	21,580	6,352
Other purchased services	7,623	-	7,623	4,539	3,084
General supplies	143,938	15,200	159,138	142,624	16,514
Textbooks	2,692	-	2,692	2,294	398
Other objects	-	-	-	-	-
Total regular programs	3,970,137	(2,200)	3,967,937	3,864,721	103,216
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 71,964	\$ -	\$ 71,964	\$ 70,501	\$ 1,463
Other salaries for instruction	47,139	-	47,139	46,238	901
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,631	-	8,631	1,598	7,033
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	127,734	-	127,734	118,337	9,397
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	73,000	-	73,000	69,520	3,480
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	8,631	-	8,631	1,355	7,276
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	81,631	-	81,631	70,875	10,756
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 365,085	\$ -	\$ 365,085	\$ 365,085	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	(100)	1,100	1,027	73
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	366,285	(100)	366,185	366,112	73
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	575,650	(100)	575,550	555,324	20,226
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	870,275	-	870,275	817,583	52,692
Other salaries for instruction	42,566	-	42,566	42,566	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	23,150	(800)	22,350	16,037	6,313
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	935,991	(800)	935,191	876,186	59,005
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	5,481,778	(3,100)	5,478,678	5,296,231	182,447

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 122,315	\$ -	\$ 122,315	\$ 116,144	\$ 6,171
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	352	148
Total attendance and social work services	122,815	-	122,815	116,496	6,319
Health services:					
Salaries	162,495	-	162,495	154,962	7,533
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,121	950	5,071	4,040	1,031
Other objects	-	-	-	-	-
Total health services	166,616	950	167,566	159,002	8,564
Other support services - students - related services:					
Salaries of other professional staff	174,730	-	174,730	172,010	2,720
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	230	270
Total other support services - students - related services	175,230	-	175,230	172,240	2,990
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	53,740	-	53,740	53,640	100
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,000	(1,050)	8,950	8,702	248
Total educational media services/school library	63,740	(1,050)	62,690	62,342	348

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,000	-	1,000	-	1,000
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	1,000	-	1,000	-	1,000
Support services school administration:					
Salaries of principals/ asst. principals	332,286	-	332,286	324,409	7,877
Salaries of secretarial and clerical assistants	174,923	-	174,923	172,131	2,792
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,500	1,500	9,000	8,346	654
Other objects	-	1,000	1,000	483	517
Total support services school administration	514,709	2,500	517,209	505,369	11,840
Operation and maintenance of plant services:					
Salaries	141,550	(500)	141,050	140,057	993
General supplies	2,000	1,200	3,200	1,150	2,050
Total operation and maintenance of plant services	143,550	700	144,250	141,207	3,043
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,914,351	-	1,914,351	1,714,351	200,000
Total employee benefits	1,914,351	-	1,914,351	1,714,351	200,000
Total undistributed expenditures	3,102,011	3,100	3,105,111	2,871,007	234,104
Total expenditures - current expense	8,583,789	-	8,583,789	8,167,238	416,551

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Nicholas Murray Butler

	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	8,583,789	-	8,583,789	8,167,238	416,551
Other financing sources:					
Operating transfer in	8,583,789	-	8,583,789	8,167,238	416,551
Total other financing sources	8,583,789	-	8,583,789	8,167,238	416,551
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 181,902	\$ -	\$ 181,902	\$ 164,807	\$ 17,095
Grades 1-5	1,197,906	-	1,197,906	1,184,078	13,828
Grades 6-8	798,659	-	798,659	786,933	11,726
Regular programs - undistributed instruction:					
Other salaries for instruction	89,312	-	89,312	89,312	-
Purchased professional/educational services	28,971	(3,500)	25,471	19,195	6,276
Other purchased services	-	-	-	-	-
Travel	5,123	3,500	8,623	4,260	4,363
General supplies	121,188	1,105	122,293	104,948	17,345
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	2,423,061	1,105	2,424,166	2,353,533	70,633
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 267,814	\$ -	\$ 267,814	\$ 246,215	\$ 21,599
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	1,199	1
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	269,014	-	269,014	247,414	21,600
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	269,014	-	269,014	247,414	21,600
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	942,493	-	942,493	929,813	12,680
Other salaries for instruction	70,431	-	70,431	69,112	1,319
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	67,474	(4,805)	62,669	55,554	7,115
Textbooks	1,000	3,700	4,700	3,745	955
Other objects	-	-	-	-	-
Total bilingual education	1,081,398	(1,105)	1,080,293	1,058,224	22,069
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	3,773,473	-	3,773,473	3,659,171	114,302

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 46,656	\$ -	\$ 46,656	\$ 45,636	\$ 1,020
Other purchased services	-	-	-	-	-
Supplies and materials	300	-	300	300	-
Other objects	-	-	-	-	-
Total attendance and social work services	46,956	-	46,956	45,936	1,020
Health services:					
Salaries	83,141	-	83,141	81,433	1,708
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,500	-	3,500	1,976	1,524
Total health services	86,641	-	86,641	83,409	3,232
Other support services - students - related services:					
Salaries of other professional staff	99,986	-	99,986	89,649	10,337
Purchased professional educational services	-	-	-	-	-
Supplies and materials	30	-	30	-	30
Other objects	-	-	-	-	-
Total other support services - students - related services	100,016	-	100,016	89,649	10,367
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	95,972	-	95,972	46,506	49,466
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	7,000	(800)	6,200	6,200	-
Other objects	-	-	-	-	-
Total educational media services/school library	102,972	(800)	102,172	52,706	49,466

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	1,000	-	1,000	-	1,000
Total instructional staff training services	1,000	-	1,000	-	1,000
Support services school administration:					
Salaries of principals/ asst. principals	214,784	-	214,784	214,784	-
Salaries of secretarial and clerical assistants	106,276	-	106,276	74,774	31,502
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,980	20
Other objects	-	-	-	-	-
Total support services school administration	326,060	-	326,060	294,538	31,522
Operation and maintenance of plant services:					
Salaries	108,768	-	108,768	101,958	6,810
General supplies	2,000	800	2,800	2,747	53
Total operation and maintenance of plant services	110,768	800	111,568	104,705	6,863
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,385,558	-	1,385,558	1,285,558	100,000
Total employee benefits	1,385,558	-	1,385,558	1,285,558	100,000
Total undistributed expenditures	2,159,971	-	2,159,971	1,956,501	203,470
Total expenditures - current expense	5,933,444	-	5,933,444	5,615,672	317,772

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Charles Hudson

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ 4,093	\$ -	\$ 4,093	\$ 4,093	\$ -
Grades 6-8	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	<u>4,093</u>	<u>-</u>	<u>4,093</u>	<u>4,093</u>	<u>-</u>
Total capital outlay	<u>4,093</u>	<u>-</u>	<u>4,093</u>	<u>4,093</u>	<u>-</u>
Total school based expenditures	<u>5,937,537</u>	<u>-</u>	<u>5,937,537</u>	<u>5,619,765</u>	<u>317,772</u>
Other financing sources:					
Operating transfer in	<u>5,937,537</u>	<u>-</u>	<u>5,937,537</u>	<u>5,619,765</u>	<u>317,772</u>
Total other financing sources	<u>5,937,537</u>	<u>-</u>	<u>5,937,537</u>	<u>5,619,765</u>	<u>317,772</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 140,209	\$ -	\$ 140,209	\$ 140,208	\$ 1
Grades 1-5	1,497,694	(17,300)	1,480,394	1,462,444	17,950
Grades 6-8	1,202,204	-	1,202,204	1,188,820	13,384
Regular programs - undistributed instruction:					
Other salaries for instruction	113,147	-	113,147	111,862	1,285
Purchased professional/ educational services	16,224	-	16,224	15,512	712
Other purchased services	-	-	-	-	-
Travel	13,000	-	13,000	12,713	287
General supplies	117,480	(28,400)	89,080	80,721	8,359
Textbooks	7,223	-	7,223	4,599	2,624
Other objects	-	31,900	31,900	27,644	4,256
Total regular programs	3,107,181	(13,800)	3,093,381	3,044,523	48,858
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Orlando Edreira Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 281,591	\$ -	\$ 281,591	\$ 272,335	\$ 9,256
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	5,264	-	5,264	3,076	2,188
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>286,855</u>	<u>-</u>	<u>286,855</u>	<u>275,411</u>	<u>11,444</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>286,855</u>	<u>-</u>	<u>286,855</u>	<u>275,411</u>	<u>11,444</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	326,626	-	326,626	287,265	39,361
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	16,377	-	16,377	3,841	12,536
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>343,003</u>	<u>-</u>	<u>343,003</u>	<u>291,106</u>	<u>51,897</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>3,737,039</u>	<u>(13,800)</u>	<u>3,723,239</u>	<u>3,611,040</u>	<u>112,199</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Orlando Edreira Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 44,523	\$ -	\$ 44,523	\$ 34,691	\$ 9,832
Other purchased services	500	-	500	-	500
Supplies and materials	2,675	-	2,675	-	2,675
Other objects	-	-	-	-	-
Total attendance and social work services	47,698	-	47,698	34,691	13,007
Health services:					
Salaries	89,986	-	89,986	89,985	1
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	500	300	800	471	329
Other objects	-	-	-	-	-
Total health services	90,486	300	90,786	90,456	330
Other support services - students - related services:					
Salaries of other professional staff	112,850	-	112,850	108,875	3,975
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total other support services - students - related services	112,850	-	112,850	108,875	3,975
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	85,226	-	85,226	85,226	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,800	7,000	12,800	10,723	2,077
Total educational media services/school library	91,026	7,000	98,026	95,949	2,077

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	3,000	-	3,000	3,000	-
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	3,000	-	3,000	3,000	-
Support services school administration:					
Salaries of principals/ asst. principals	128,922	-	128,922	128,921	1
Salaries of secretarial and clerical assistants	66,059	6,000	72,059	70,889	1,170
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	(250)	5,750	5,314	436
Other objects	-	-	-	-	-
Total support services school administration	200,981	5,750	206,731	205,124	1,607
Operation and maintenance of plant services:					
Salaries	114,815	-	114,815	114,635	180
General supplies	2,000	-	2,000	825	1,175
Total operation and maintenance of plant services	116,815	-	116,815	115,460	1,355
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	750	750	500	250
Total student transportation services	-	750	750	500	250
Employee benefits:					
Health Benefits	1,259,598	-	1,259,598	1,159,598	100,000
Total employee benefits	1,259,598	-	1,259,598	1,159,598	100,000
Total undistributed expenditures	1,922,454	13,800	1,936,254	1,813,653	122,601
Total expenditures - current expense	5,659,493	-	5,659,493	5,424,693	234,800

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Orlando Edreira Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>5,659,493</u>	<u>-</u>	<u>5,659,493</u>	<u>5,424,693</u>	<u>234,800</u>
Other financing sources:					
Operating transfer in	5,659,493	-	5,659,493	5,424,693	234,800
Total other financing sources	<u>5,659,493</u>	<u>-</u>	<u>5,659,493</u>	<u>5,424,693</u>	<u>234,800</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 259,324	\$ -	\$ 259,324	\$ 255,171	\$ 4,153
Grades 1-5	2,119,146	(15,374)	2,103,772	2,090,811	12,961
Grades 6-8	655,141	-	655,141	649,751	5,390
Regular programs - undistributed instruction:					
Other salaries for instruction	169,894	-	169,894	158,258	11,636
Purchased professional/educational services	15,460	-	15,460	10,693	4,767
Other purchased services	-	-	-	-	-
Travel	1,200	-	1,200	120	1,080
General supplies	138,626	8,194	146,820	132,998	13,822
Textbooks	-	-	-	-	-
Other objects	-	2,800	2,800	2,696	104
Total regular programs	3,358,791	(4,380)	3,354,411	3,300,498	53,913
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	66,982	-	66,982	65,520	1,462
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	66,982	-	66,982	65,520	1,462
Cognitive impaired - moderate:					
Salaries of teachers	110,375	-	110,375	106,709	3,666
Other salaries for instruction	57,784	-	57,784	42,059	15,725
General supplies	17,090	-	17,090	2,998	14,092
Textbooks	5,520	-	5,520	-	5,520
Total cognitive impaired - moderate	190,769	-	190,769	151,766	39,003
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	2,300	2,300	1,089	1,211
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	-	2,300	2,300	1,089	1,211
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Antonia Pantoja

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 411,816	\$ -	\$ 411,816	\$ 404,470	\$ 7,346
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,500	-	1,500	1,500	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>413,316</u>	<u>-</u>	<u>413,316</u>	<u>405,970</u>	<u>7,346</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>671,067</u>	<u>2,300</u>	<u>673,367</u>	<u>624,345</u>	<u>49,022</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,128,427	-	1,128,427	1,123,590	4,837
Other salaries for instruction	39,891	-	39,891	39,890	1
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	24,286	-	24,286	22,229	2,057
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>1,192,604</u>	<u>-</u>	<u>1,192,604</u>	<u>1,185,709</u>	<u>6,895</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,222,462</u>	<u>(2,080)</u>	<u>5,220,382</u>	<u>5,110,552</u>	<u>109,830</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 99,889	\$ -	\$ 99,889	\$ 97,815	\$ 2,074
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other objects	-	-	-	-	-
Total attendance and social work services	100,389	-	100,389	98,315	2,074
Health services:					
Salaries	124,702	-	124,702	109,514	15,188
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,400	-	5,400	5,337	63
Other objects	-	-	-	-	-
Total health services	130,102	-	130,102	114,851	15,251
Other support services - students - related services:					
Salaries of other professional staff	183,512	-	183,512	175,351	8,161
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	487	13
Other objects	-	-	-	-	-
Total other support services - students - related services	184,012	-	184,012	175,838	8,174
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	76,630	-	76,630	70,115	6,515
Purchased professional and technical services	-	-	-	-	-
Travel	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	8,000	(2,700)	5,300	5,300	-
Total educational media services/school library	84,630	(2,700)	81,930	75,415	6,515

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Antonia Pantoja

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,200	(200)	1,000	-	1,000
Supplies and materials	-	-	-	-	-
Total instructional staff training services	1,200	(200)	1,000	-	1,000
Support services school administration:					
Salaries of principals/ asst. principals	344,266	-	344,266	340,975	3,291
Salaries of secretarial and clerical assistants	99,640	-	99,640	98,639	1,001
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
Supplies and materials	7,250	(1,800)	5,450	5,450	-
Other objects	-	3,780	3,780	3,684	96
Total support services school administration	451,156	1,980	453,136	448,748	4,388
Operation and maintenance of plant services:					
Salaries	121,059	3,000	124,059	123,521	538
General supplies	1,500	-	1,500	750	750
Total operation and maintenance of plant services	122,559	3,000	125,559	124,271	1,288
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,793,145	-	1,793,145	1,593,145	200,000
Total employee benefits	1,793,145	-	1,793,145	1,593,145	200,000
Total undistributed expenditures	2,867,193	2,080	2,869,273	2,630,583	238,690
Total expenditures - current expense	8,089,655	-	8,089,655	7,741,135	348,520

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Dr. Antonia Pantoja

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>8,089,655</u>	<u>-</u>	<u>8,089,655</u>	<u>7,741,135</u>	<u>348,520</u>
Other financing sources:					
Operating transfer in	<u>8,089,655</u>	<u>-</u>	<u>8,089,655</u>	<u>7,741,135</u>	<u>348,520</u>
Total other financing sources	<u>8,089,655</u>	<u>-</u>	<u>8,089,655</u>	<u>7,741,135</u>	<u>348,520</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	\$ 234,100	\$ 1,000	\$ 235,100	\$ 235,096	\$ 4
Grades 1-5	1,890,759	(13,000)	1,877,759	1,863,010	14,749
Grades 6-8	850,814	(350)	850,464	840,358	10,106
Regular programs - undistributed instruction:					
Other salaries for instruction	201,896	-	201,896	201,896	-
Purchased professional/educational services	14,555	-	14,555	10,693	3,862
Other purchased services	-	-	-	-	-
Travel Expense	1,200	(1,200)	-	-	-
General supplies	113,244	4,350	117,594	104,711	12,883
Textbooks	1,775	-	1,775	-	1,775
Other objects	-	-	-	-	-
Total regular programs	3,308,343	(9,200)	3,299,143	3,255,764	43,379
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	217,509	6,000	223,509	216,650	6,859
Other salaries for instruction	94,476	-	94,476	94,476	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	40,637	-	40,637	34,110	6,527
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	352,622	6,000	358,622	345,236	13,386
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julian Marti

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 282,721	\$ -	\$ 282,721	\$ 282,721	\$ -
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	1,177	23
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>283,921</u>	<u>-</u>	<u>283,921</u>	<u>283,898</u>	<u>23</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>636,543</u>	<u>6,000</u>	<u>642,543</u>	<u>629,134</u>	<u>13,409</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,248,844	1,000	1,249,844	1,246,872	2,972
Other salaries for instruction	60,508	-	60,508	40,292	20,216
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	46,997	-	46,997	44,833	2,164
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	<u>1,356,349</u>	<u>1,000</u>	<u>1,357,349</u>	<u>1,331,997</u>	<u>25,352</u>
School sponsored activities:					
Salaries	-	-	-	-	-
Other objects	-	-	-	-	-
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,301,235</u>	<u>(2,200)</u>	<u>5,299,035</u>	<u>5,216,895</u>	<u>82,140</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julian Marti

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 91,295	\$ -	\$ 91,295	76,369	\$ 14,926
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other objects	-	-	-	-	-
Total attendance and social work services	91,795	-	91,795	76,869	14,926
Health services:					
Salaries	80,951	-	80,951	79,183	1,768
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,500	-	2,500	2,390	110
Other objects	-	-	-	-	-
Total health services	83,451	-	83,451	81,573	1,878
Other support services - students - related services:					
Salaries of other professional staff	184,044	-	184,044	182,279	1,765
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Other objects	-	-	-	-	-
Total other support services - students - related services	184,544	-	184,544	182,779	1,765
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	83,385	-	83,385	57,178	26,207
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,971	(4,000)	6,971	6,971	-
Total educational media services/school library	94,356	(4,000)	90,356	64,149	26,207

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julian Marti

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional and technical services	1,000	-	1,000	-	1,000
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	1,000	-	1,000	-	1,000
Support services school administration:					
Salaries of principals/ asst. principals	374,959	-	374,959	344,023	30,936
Salaries of secretarial and clerical assistants	128,624	5,000	133,624	129,355	4,269
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	1,200	1,200	938	262
Supplies and materials	4,825	(1,500)	3,325	3,325	-
Other objects	2,175	1,500	3,675	1,485	2,190
Total support services school administration	510,583	6,200	516,783	479,126	37,657
Operation and maintenance of plant services:					
Salaries	122,070	-	122,070	121,784	286
General supplies	3,000	-	3,000	750	2,250
Total operation and maintenance of plant services	125,070	-	125,070	122,534	2,536
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,103,291	-	2,103,291	1,903,291	200,000
Total employee benefits	2,103,291	-	2,103,291	1,903,291	200,000
Total undistributed expenditures	3,194,090	2,200	3,196,290	2,910,321	285,969
Total expenditures - current expense	8,495,325	-	8,495,325	8,127,216	368,109

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julian Marti

	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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total school based expenditures	<u>8,495,325</u>	<u>-</u>	<u>8,495,325</u>	<u>8,127,216</u>	<u>368,109</u>
Other financing sources:					
Operating transfer in	<u>8,495,325</u>	<u>-</u>	<u>8,495,325</u>	<u>8,127,216</u>	<u>368,109</u>
Total other financing sources	<u>8,495,325</u>	<u>-</u>	<u>8,495,325</u>	<u>8,127,216</u>	<u>368,109</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 163,167	\$ -	\$ 163,167	\$ 159,605	\$ 3,562
Grades 1-5	1,495,381	3,300	1,498,681	1,494,589	4,092
Grades 6-8	1,171,880	-	1,171,880	1,125,241	46,639
Regular programs - undistributed instruction:					
Other salaries for instruction	86,441	-	86,441	86,441	-
Purchased professional/educational services	8,724	(1,500)	7,224	6,012	1,212
Other purchased services	-	-	-	-	-
Travel	2,000	-	2,000	-	2,000
General supplies	112,219	(3,889)	108,330	97,271	11,059
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total regular programs	3,039,812	(2,089)	3,037,723	2,969,159	68,564
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	227,708	-	227,708	204,075	23,633
Other salaries for instruction	85,641	-	85,641	85,641	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
General supplies	6,102	(1,500)	4,602	3,137	1,465
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	319,451	(1,500)	317,951	292,853	25,098

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein 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	59,300	-	59,300	59,275	25
Other salaries for instruction	45,286	-	45,286	45,286	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	104,586	-	104,586	104,561	25
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	294,441	-	294,441	294,441	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,200	-	1,200	1,174	26
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	295,641	-	295,641	295,615	26
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	719,678	(1,500)	718,178	693,029	25,149

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein 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	568,551	-	568,551	543,871	24,680
Other salaries for instruction	43,074	-	43,074	43,074	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	14,649	(1,611)	13,038	9,881	3,157
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	626,274	(1,611)	624,663	596,826	27,837
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	4,385,764	(5,200)	4,380,564	4,259,014	121,550
Attendance and social work services:					
Salaries	70,932	-	70,932	34,692	36,240
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	499	1
Other objects	-	-	-	-	-
Total attendance and social work services	71,432	-	71,432	35,191	36,241
Health services:					
Salaries	147,510	-	147,510	126,077	21,433
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,500	200	3,700	3,668	32
Other objects	-	-	-	-	-
Total health services	151,010	200	151,210	129,745	21,465

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 110,600	\$ -	\$ 110,600	\$ 109,625	\$ 975
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	590	-	590	590	-
Total other support services - students - related services	111,190	-	111,190	110,215	975
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	73,117	-	73,117	47,756	25,361
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	-	6,000	6,000	-
Total educational media services/school library	79,117	-	79,117	53,756	25,361
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	1,000	-	1,000	136	864
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	1,000	-	1,000	136	864
Support services school administration:					
Salaries of principals/asst. principals	216,653	-	216,653	210,492	6,161
Salaries of secretarial and clerical assistants	102,093	-	102,093	100,597	1,496
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	-	5,000	4,595	405
Other objects	1,500	-	1,500	1,500	-
Total support services school administration	325,246	-	325,246	317,184	8,062

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Einstein Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 124,919	\$ 3,500	\$ 128,419	\$ 124,025	\$ 4,394
General supplies	2,292	-	2,292	650	1,642
Total operation and maintenance of plant services	127,211	3,500	130,711	124,675	6,036
Student transportation services:					
Contracted services (other than between home and school) - vendors	3,500	1,500	5,000	950	4,050
Total student transportation services	3,500	1,500	5,000	950	4,050
Employee benefits:					
Health Benefits	1,651,737	-	1,651,737	1,451,737	200,000
Total employee benefits	1,651,737	-	1,651,737	1,451,737	200,000
Total undistributed expenditures	2,521,443	5,200	2,526,643	2,223,589	303,054
Total expenditures - current expense	6,907,207	-	6,907,207	6,482,603	424,604
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	6,907,207	-	6,907,207	6,482,603	424,604
Other financing sources:					
Operating transfer in	6,907,207	-	6,907,207	6,482,603	424,604
Total other financing sources	6,907,207	-	6,907,207	6,482,603	424,604
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 138,723	\$ -	\$ 138,723	\$ 135,694	\$ 3,029
Grades 1-5	1,279,923	(11,000)	1,268,923	1,265,928	2,995
Grades 6-8	853,429	-	853,429	831,188	22,241
Regular programs - undistributed instruction:					
Other salaries for instruction	127,689	-	127,689	127,054	635
Purchased professional/educational services	8,724	-	8,724	7,861	863
Other purchased services	1,200	-	1,200	200	1,000
General supplies	82,495	12,700	95,195	93,354	1,841
Textbooks	5,947	-	5,947	5,525	422
Other objects	-	-	-	-	-
Total regular programs	2,498,130	1,700	2,499,830	2,466,804	33,026
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	267,208	-	267,208	267,208	-
Other salaries for instruction	84,281	-	84,281	84,280	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	14,415	-	14,415	9,117	5,298
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	365,904	-	365,904	360,605	5,299

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	59,692	-	59,692	59,275	417
Other salaries for instruction	46,239	-	46,239	46,238	1
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	12,146	-	12,146	3,688	8,458
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	118,077	-	118,077	109,201	8,876
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	312,673	-	312,673	301,946	10,727
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,500	-	1,500	994	506
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	314,173	-	314,173	302,940	11,233
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	798,154	-	798,154	772,746	25,408

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	572,078	-	572,078	567,434	4,644
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	26,911	-	26,911	23,549	3,362
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	598,989	-	598,989	590,983	8,006
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	3,895,273	1,700	3,896,973	3,830,533	66,440
Attendance and social work services:					
Salaries	89,352	-	89,352	89,351	1
Other purchased services	-	-	-	-	-
Supplies and materials	500	-	500	-	500
Other objects	-	-	-	-	-
Total attendance and social work services	89,852	-	89,852	89,351	501
Health services:					
Salaries	157,045	-	157,045	136,494	20,551
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,500	-	4,500	2,728	1,772
Other objects	-	-	-	-	-
Total health services	161,545	-	161,545	139,222	22,323

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 100,276	\$ -	\$ 100,276	\$ 93,555	\$ 6,721
Salaries of secretarial and clerical assistants	-	-	-	-	-
Purchased professional educational services	-	-	-	-	-
Supplies and materials	500	-	500	500	-
Total other support services - students - related services	100,776	-	100,776	94,055	6,721
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	45,367	-	45,367	43,300	2,067
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,644	(1,200)	4,444	4,444	-
Total educational media services/school library	51,011	(1,200)	49,811	47,744	2,067
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	4,657	-	4,657	-	4,657
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total instructional staff training services	4,657	-	4,657	-	4,657
Support services school administration:					
Salaries of principals/ asst. principals	249,663	-	249,663	244,862	4,801
Salaries of secretarial and clerical assistants	114,417	-	114,417	113,416	1,001
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	(500)	4,500	3,675	825
Other objects	-	-	-	-	-
Total support services school administration	369,080	(500)	368,580	361,953	6,627

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Ronald Regan Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 149,523	\$ -	\$ 149,523	\$ 145,136	\$ 4,387
General supplies	2,500	-	2,500	600	1,900
Total operation and maintenance of plant services	152,023	-	152,023	145,736	6,287
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,693,328	-	1,693,328	1,593,328	100,000
Total employee benefits	1,693,328	-	1,693,328	1,593,328	100,000
Total undistributed expenditures	2,622,272	(1,700)	2,620,572	2,471,389	149,183
Total expenditures - current expense	6,517,545	-	6,517,545	6,301,922	215,623
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	6,517,545	-	6,517,545	6,301,922	215,623
Other financing sources:					
Operating transfer in	6,517,545	-	6,517,545	6,301,922	215,623
Total other financing sources	6,517,545	-	6,517,545	6,301,922	215,623
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	5,041,488	(9,600)	5,031,888	5,009,461	22,427
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	14,670	4,500	19,170	14,119	5,051
Other purchased services	-	-	-	-	-
Travel	3,300	-	3,300	1,680	1,620
General supplies	158,767	(29,986)	128,781	119,285	9,496
Textbooks	33,423	(2,000)	31,423	16,201	15,222
Other objects	-	-	-	-	-
Total regular programs	5,251,648	(37,086)	5,214,562	5,160,746	53,816
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	303,057	(700)	302,357	302,357	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	-	1,000
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	304,057	(700)	303,357	302,357	1,000
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	304,057	(700)	303,357	302,357	1,000

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	264,319	-	264,319	244,441	19,878
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,574	-	4,574	3,614	960
Textbooks	6,136	-	6,136	-	6,136
Other objects	-	-	-	-	-
Total bilingual education	275,029	-	275,029	248,055	26,974
School sponsored activities:					
Salaries	23,524	-	23,524	21,272	2,252
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	6,160	700	6,860	4,754	2,106
Total school sponsored activities	29,684	700	30,384	26,026	4,358
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,860,418	(37,086)	5,823,332	5,737,184	86,148
Attendance and social work services:					
Salaries	35,900	-	35,900	-	35,900
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	35,900	-	35,900	-	35,900
Health services:					
Salaries	158,295	-	158,295	153,139	5,156
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	10,900	(1,000)	9,900	6,290	3,610
Other objects	-	-	-	-	-
Total health services	169,195	(1,000)	168,195	159,429	8,766

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 328,683	\$ -	\$ 328,683	\$ 299,750	\$ 28,933
Purchased professional educational services	-	25,486	25,486	25,486	-
Supplies and materials	2,000	-	2,000	1,343	657
Other objects	-	-	-	-	-
Total other support services - students - related services	330,683	25,486	356,169	326,579	29,590
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	53,062	-	53,062	51,736	1,326
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,500	-	6,500	3,328	3,172
Total educational media services/school library	59,562	-	59,562	55,064	4,498
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	405,455	-	405,455	395,300	10,155
Salaries of secretarial and clerical assistants	175,162	6,000	181,162	179,971	1,191
Purchased professional and technical services	-	-	-	-	-
Other purchased services	5,950	-	5,950	507	5,443
Supplies and materials	21,944	(400)	21,544	18,696	2,848
Travel	-	-	-	-	-
Other objects	13,715	-	13,715	6,747	6,968
Total support services school administration	622,226	5,600	627,826	601,221	26,605

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 329,765	\$ 5,000	\$ 334,765	\$ 291,387	\$ 43,378
Other purchased services	-	-	-	-	-
General supplies	2,000	2,000	4,000	997	3,003
Total operation and maintenance of plant services	331,765	7,000	338,765	292,384	46,381
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	-
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,231,627	-	2,231,627	2,031,627	200,000
Total employee benefits	2,231,627	-	2,231,627	2,031,627	200,000
Total undistributed expenditures	3,780,958	37,086	3,818,044	3,466,304	351,740
Total expenditures - current expense	9,641,376	-	9,641,376	9,203,488	437,888
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	9,641,376	-	9,641,376	9,203,488	437,888
Other financing sources:					
Operating transfer in	9,641,376	-	9,641,376	9,203,488	437,888
Total other financing sources	9,641,376	-	9,641,376	9,203,488	437,888
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	5,130,579	(68,000)	5,062,579	5,049,301	13,278
Regular programs - undistributed instruction:					
Other salaries for instruction	54,693	-	54,693	45,535	9,158
Purchased professional/educational services	46,565	-	46,565	32,242	14,323
Other purchased services	1,000	-	1,000	-	1,000
Travel	1,500	-	1,500	102	1,398
General supplies	129,287	(6,000)	123,287	105,954	17,333
Textbooks	71,496	-	71,496	67,520	3,976
Other objects	-	-	-	-	-
Total regular programs	5,435,120	(74,000)	5,361,120	5,300,654	60,466
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	222,172	-	222,172	217,816	4,356
Other salaries for instruction	-	-	-	-	-
Purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total cognitive impaired - mild	222,172	-	222,172	217,816	4,356
Cognitive impaired - moderate:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	1,000	-	1,000	506	494
Textbooks	5,000	-	5,000	4,564	436
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	6,000	-	6,000	5,070	930
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	231,145	-	231,145	226,612	4,533
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	2,000	-	2,000	1,213	787
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	233,145	-	233,145	227,825	5,320

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	723,516	-	723,516	723,516	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	723,516	-	723,516	723,516	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,184,833	-	1,184,833	1,174,227	10,606

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: John E. Dwyer Technology Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	1,329,000	68,000	1,397,000	1,349,916	47,084
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	26,497	-	26,497	23,530	2,967
Textbooks	13,021	-	13,021	9,355	3,666
Other objects	-	-	-	-	-
Total bilingual education	1,368,518	68,000	1,436,518	1,382,801	53,717
School sponsored activities:					
Salaries	22,324	-	22,324	22,242	82
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	6,600	800	7,400	5,701	1,699
Total school sponsored activities	28,924	800	29,724	27,943	1,781
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	8,017,395	(5,200)	8,012,195	7,885,625	126,570
Attendance and social work services:					
Salaries	47,697	-	47,697	46,762	935
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	47,697	-	47,697	46,762	935
Health services:					
Salaries	102,007	(1,200)	100,807	98,167	2,640
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	1,900	-	1,900	1,616	284
Other objects	-	-	-	-	-
Total health services	103,907	(1,200)	102,707	99,783	2,924

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	\$ 332,682	\$ -	\$ 332,682	\$ 326,451	\$ 6,231
Purchased professional educational services	-	-	-	-	-
Supplies and materials	2,000	-	2,000	1,745	255
Other objects	-	-	-	-	-
Total other support services - students - related services	334,682	-	334,682	328,196	6,486
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	87,301	-	87,301	69,120	18,181
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,478	-	2,478	2,257	221
Total educational media services/school library	89,779	-	89,779	71,377	18,402
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	355,743	-	355,743	355,681	62
Salaries of secretarial and clerical assistants	222,248	900	223,148	218,757	4,391
Purchased professional and technical services	4,700	-	4,700	4,000	700
Other purchased services	4,500	-	4,500	-	4,500
Supplies and materials	13,037	-	13,037	11,875	1,162
Travel	-	-	-	-	-
Other objects	14,400	1,000	15,400	12,866	2,534
Total support services school administration	614,628	1,900	616,528	603,179	13,349

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: John E. Dwyer Technology Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 440,287	\$ -	\$ 440,287	\$ 440,209	\$ 78
Other purchased services	-	-	-	-	-
General supplies	1,400	-	1,400	1,397	3
Total operation and maintenance of plant services	441,687	-	441,687	441,606	81
Student transportation services:					
Contracted services (other than between home and school) - vendors	2,000	4,500	6,500	3,500	3,000
Total student transportation services	2,000	4,500	6,500	3,500	3,000
Employee benefits:					
Health Benefits	2,873,309	-	2,873,309	2,673,309	200,000
Total employee benefits	2,873,309	-	2,873,309	2,673,309	200,000
Total undistributed expenditures	4,507,689	5,200	4,512,889	4,267,712	245,177
Total expenditures - current expense	12,525,084	-	12,525,084	12,153,337	371,747
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	12,525,084	-	12,525,084	12,153,337	371,747
Other financing sources:					
Operating transfer in	12,525,084	-	12,525,084	12,153,337	371,747
Total other financing sources	12,525,084	-	12,525,084	12,153,337	371,747
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	6,366,579	(53,164)	6,313,415	6,290,881	22,534
Regular programs - undistributed instruction:					
Other salaries for instruction	-	-	-	-	-
Purchased professional/educational services	30,680	-	30,680	16,783	13,897
Other purchased services	1,300	-	1,300	1,179	121
Travel	300	1,000	1,300	630	670
General supplies	117,524	24,596	142,120	124,736	17,384
Textbooks	66,648	-	66,648	58,337	8,311
Other objects	-	-	-	-	-
Total regular programs	6,583,031	(27,568)	6,555,463	6,492,546	62,917
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	343,539	-	343,539	336,816	6,723
Other salaries for instruction	-	-	-	-	-
General supplies	2,000	-	2,000	1,924	76
Textbooks	3,000	-	3,000	2,905	95
Other objects	-	-	-	-	-
Total cognitive impaired - moderate	348,539	-	348,539	341,645	6,894
Auditorily impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total auditorily impaired	-	-	-	-	-
Learning/Language Disabilities:					
Salaries of teachers	175,639	-	175,639	155,520	20,119
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	907	93
Textbooks	2,000	-	2,000	-	2,000
Other objects	-	-	-	-	-
Total learning/language	178,639	-	178,639	156,427	22,212

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Admiral William F. Halsey Leadership Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Multiply disabled:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Purchased professional services	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Resource room:					
Salaries of teachers	918,326	-	918,326	918,326	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	<u>918,326</u>	<u>-</u>	<u>918,326</u>	<u>918,326</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>1,445,504</u>	<u>-</u>	<u>1,445,504</u>	<u>1,416,398</u>	<u>29,106</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	992,656	-	992,656	977,491	15,165
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	17,227	(2,000)	15,227	14,202	1,025
Textbooks	3,306	-	3,306	2,349	957
Other objects	-	-	-	-	-
Total bilingual education	1,013,189	(2,000)	1,011,189	994,042	17,147
School sponsored activities:					
Salaries	37,164	3,160	40,324	26,576	13,748
Other purchased services	-	-	-	-	-
Travel	13,000	(1,000)	12,000	11,679	321
General supplies	-	-	-	-	-
Other objects	21,500	2,237	23,737	20,496	3,241
Total school sponsored activities	71,664	4,397	76,061	58,751	17,310
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	9,113,388	(25,171)	9,088,217	8,961,737	126,480
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	245,716	-	245,716	238,406	7,310
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	6,000	200	6,200	5,824	376
Other objects	-	-	-	-	-
Total health services	251,716	200	251,916	244,230	7,686

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

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	\$ 433,588	\$ -	\$ 433,588	\$ 433,574	\$ 14
Purchased professional educational services	-	-	-	-	-
Supplies and materials	2,000	-	2,000	1,638	362
Other objects	-	-	-	-	-
Total other support services - students - related services	435,588	-	435,588	435,212	376
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	4,230	-	4,230	-	4,230
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	4,230	-	4,230	-	4,230
Educational media services/school library:					
Salaries	121,370	-	121,370	118,406	2,964
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	5,000	70	5,070	4,822	248
Total educational media services/school library	126,370	70	126,440	123,228	3,212
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	14,900	-	14,900	-	14,900
Travel	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	14,900	-	14,900	-	14,900
Support services school administration:					
Salaries of principals/asst. principals	513,941	-	513,941	498,383	15,558
Salaries of secretarial and clerical assistants	239,385	-	239,385	234,706	4,679
Purchased professional and technical services	-	15,257	15,257	15,253	4
Other purchased services	3,000	-	3,000	-	3,000
Supplies and materials	12,896	(657)	12,239	4,751	7,488
Travel	-	-	-	-	-
Other objects	19,000	10,301	29,301	20,166	9,135
Total support services school administration	788,222	24,901	813,123	773,259	39,864

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Admiral William F. Halsey Leadership Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 503,177	\$ -	\$ 503,177	\$ 498,409	\$ 4,768
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	997	3
Total operation and maintenance of plant services	504,177	-	504,177	499,406	4,771
Student transportation services:					
Contracted services (other than between home and school) - vendors	7,500	-	7,500	4,330	3,170
Total student transportation services	7,500	-	7,500	4,330	3,170
Employee benefits:					
Health Benefits	3,339,123	-	3,339,123	3,139,123	200,000
Total employee benefits	3,339,123	-	3,339,123	3,139,123	200,000
Total undistributed expenditures	5,471,826	25,171	5,496,997	5,218,788	278,209
Total expenditures - current expense	14,585,214	-	14,585,214	14,180,525	404,689
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	14,585,214	-	14,585,214	14,180,525	404,689
Other financing sources:					
Operating transfer in	14,585,214	-	14,585,214	14,180,525	404,689
Total other financing sources	14,585,214	-	14,585,214	14,180,525	404,689
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

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	5,749,012	(47,384)	5,701,628	5,701,051	577
Regular programs - undistributed instruction:					
Other salaries for instruction	27,274	-	27,274	26,739	535
Purchased professional/educational services	17,870	32,720	50,590	23,413	27,177
Other purchased services	9,500	-	9,500	2,565	6,935
Travel	900	-	900	550	350
General supplies	168,997	(9,390)	159,607	150,506	9,101
Textbooks	73,568	(10,981)	62,587	61,171	1,416
Other objects	-	500	500	500	-
Total regular programs	6,047,121	(34,535)	6,012,586	5,966,495	46,091
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	494,249	-	494,249	494,249	-
Other salaries for instruction	47,598	-	47,598	47,598	-
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	1,000	-	1,000	1,000	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	542,847	-	542,847	542,847	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	-	-	-	-	-
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	547,190	(10,700)	536,490	536,459	31
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	988	-	988	988	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	548,178	(10,700)	537,478	537,447	31
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,091,025	(10,700)	1,080,325	1,080,294	31

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Thomas Jefferson Arts Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Basic skills/remedial:					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	437,738	(8,581)	429,157	429,076	81
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	4,110	5,000	9,110	8,888	222
Textbooks	2,381	-	2,381	1,144	1,237
Other objects	-	-	-	-	-
Total bilingual education	444,229	(3,581)	440,648	439,108	1,540
School sponsored activities:					
Salaries	63,097	(25)	63,072	63,072	-
Other purchased services	-	-	-	-	-
Travel	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	30,700	3,577	34,277	29,260	5,017
Total school sponsored activities	93,797	3,552	97,349	92,332	5,017
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	7,676,172	(45,264)	7,630,908	7,578,229	52,679
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	101,815	(5,700)	96,115	96,115	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	4,000	1,000	5,000	4,136	864
Other objects	-	-	-	-	-
Total health services	105,815	(4,700)	101,115	100,251	864

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Thomas Jefferson Arts Academy

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support services - students - related services:					
Salaries of other professional staff	\$ 354,634	\$ -	\$ 354,634	\$ 354,582	\$ 52
Purchased professional educational services	-	105	105	105	-
Supplies and materials	2,000	-	2,000	2,000	-
Other objects	-	-	-	-	-
Total other support services - students - related services	356,634	105	356,739	356,687	52
Improvement of instruction services:					
Salaries of supervisors of instruction	-	-	-	-	-
Salaries of secretarial and clerical assistants	1,500	6,000	7,500	7,238	262
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total improvement of instruction services	1,500	6,000	7,500	7,238	262
Educational media services/school library:					
Salaries	51,136	-	51,136	51,136	-
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	2,311	-	2,311	2,311	-
Total educational media services/school library	53,447	-	53,447	53,447	-
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	364,121	1,000	365,121	365,121	-
Salaries of secretarial and clerical assistants	172,898	2,000	174,898	174,416	482
Purchased professional and technical services	-	-	-	-	-
Other purchased services	1,500	(897)	603	152	451
Supplies and materials	11,438	7,701	19,139	18,244	895
Travel	-	-	-	-	-
Other objects	15,500	7,425	22,925	16,852	6,073
Total support services school administration	565,457	17,229	582,686	574,785	7,901

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Thomas Jefferson Arts Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 279,205	\$ 12,000	\$ 291,205	\$ 291,136	\$ 69
Other purchased services	-	-	-	-	-
General supplies	562	4,500	5,062	2,064	2,998
Total operation and maintenance of plant services	279,767	16,500	296,267	293,200	3,067
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,500	1,130	2,630	2,500	130
Total student transportation services	1,500	1,130	2,630	2,500	130
Employee benefits:					
Health Benefits	2,626,143	-	2,626,143	2,326,143	300,000
Total employee benefits	2,626,143	-	2,626,143	2,326,143	300,000
Total undistributed expenditures	3,990,263	36,264	4,026,527	3,714,251	312,276
Total expenditures - current expense	11,666,435	(9,000)	11,657,435	11,292,480	364,955
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	9,000	9,000	9,000	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	9,000	9,000	9,000	-
Total capital outlay	-	9,000	9,000	9,000	-
Total school based expenditures	11,666,435	-	11,666,435	11,301,480	364,955
Other financing sources:					
Operating transfer in	11,666,435	-	11,666,435	11,301,480	364,955
Total other financing sources	11,666,435	-	11,666,435	11,301,480	364,955
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	3,974,991	(39,881)	3,935,110	3,927,079	8,031
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/educational services	17,370	(3,500)	13,870	12,207	1,663
Other purchased services	9,500	-	9,500	8,149	1,351
Travel	-	-	-	-	-
General supplies	135,350	27,605	162,955	145,188	17,767
Textbooks	53,028	(7,488)	45,540	42,178	3,362
Other objects	8,330	4,864	13,194	13,189	5
Total regular programs	4,198,569	(18,400)	4,180,169	4,147,990	32,179
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	479,902	-	479,902	472,445	7,457
Purchased professional services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	3,000	(3,000)	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total learning/language	482,902	(3,000)	479,902	472,445	7,457

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	868,186	-	868,186	827,415	40,771
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	868,186	-	868,186	827,415	40,771
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	1,351,088	(3,000)	1,348,088	1,299,860	48,228

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	289,223	-	289,223	215,019	74,204
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	906	-	906	906	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	290,129	-	290,129	215,925	74,204
School sponsored activities:					
Salaries	23,264	-	23,264	17,962	5,302
Other purchased services	-	-	-	-	-
Travel	14,500	-	14,500	4,977	9,523
General supplies	-	-	-	-	-
Other objects	5,600	-	5,600	1,922	3,678
Total school sponsored activities	43,364	-	43,364	24,861	18,503
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,883,150	(21,400)	5,861,750	5,688,636	173,114
Attendance and social work services:					
Salaries	47,697	-	47,697	46,761	936
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	47,697	-	47,697	46,761	936
Health services:					
Salaries	80,172	-	80,172	77,737	2,435
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,400	(1,100)	2,300	1,641	659
Other objects	-	-	-	-	-
Total health services	83,572	(1,100)	82,472	79,378	3,094

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

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	\$ 255,390	\$ (7,130)	\$ 248,260	\$ 248,240	\$ 20
Purchased professional educational services	-	3,650	3,650	-	3,650
Supplies and materials	4,088	4,580	8,668	8,649	19
Other objects	-	-	-	-	-
Total other support services - students - related services	259,478	1,100	260,578	256,889	3,689
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	93,591	-	93,591	66,750	26,841
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	93,591	-	93,591	66,750	26,841
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	256,695	-	256,695	249,291	7,404
Salaries of secretarial and clerical assistants	173,679	-	173,679	170,274	3,405
Purchased professional and technical services	-	-	-	-	-
Other purchased services	1,500	-	1,500	-	1,500
Supplies and materials	7,424	(2,200)	5,224	3,252	1,972
Travel	-	-	-	-	-
Other objects	9,906	3,900	13,806	11,178	2,628
Total support services school administration	449,204	1,700	450,904	433,995	16,909

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Thomas A. Edison Career and Technical Academy

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance					
of plant services:					
Salaries	\$ 319,689	\$ -	\$ 319,689	\$ 301,409	\$ 18,280
Other purchased services	-	-	-	-	-
General supplies	400	3,000	3,400	2,870	530
Total operation and maintenance of plant services	320,089	3,000	323,089	304,279	18,810
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	6,000	6,000	3,670	2,330
Total student transportation services	-	6,000	6,000	3,670	2,330
Employee benefits:					
Health Benefits	2,291,042	-	2,291,042	2,091,042	200,000
Total employee benefits	2,291,042	-	2,291,042	2,091,042	200,000
Total undistributed expenditures	3,544,673	10,700	3,555,373	3,282,764	272,609
Total expenditures - current expense	9,427,823	(10,700)	9,417,123	8,971,400	445,723
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	10,700	10,700	10,700	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	10,700	10,700	10,700	-
Total capital outlay	-	10,700	10,700	10,700	-
Total school based expenditures	9,427,823	-	9,427,823	8,982,100	445,723
Other financing sources:					
Operating transfer in	9,427,823	-	9,427,823	8,982,100	445,723
Total other financing sources	9,427,823	-	9,427,823	8,982,100	445,723
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	4,376,878	(36,192)	4,340,686	4,340,229	457
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	92,070	3,900	95,970	36,540	59,430
Other purchased services	-	-	-	-	-
Travel	2,000	28,250	30,250	16,330	13,920
General supplies	149,274	(9,090)	140,184	103,635	36,549
Textbooks	37,612	(3,950)	33,662	24,397	9,265
Other objects	-	-	-	-	-
Total regular programs	4,657,834	(17,082)	4,640,752	4,521,131	119,621
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	53,919	(1,000)	52,919	52,919	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	53,919	(1,000)	52,919	52,919	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	53,919	(1,000)	52,919	52,919	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	63,557	-	63,557	41,488	22,069
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	176,468	(140,721)	35,747	29,957	5,790
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	240,025	(140,721)	99,304	71,445	27,859
School sponsored activities:					
Salaries	61,158	35,000	96,158	96,158	-
Other purchased services	1,000	13,894	14,894	8,380	6,514
Travel	10,000	(1,300)	8,700	6,970	1,730
General supplies	-	10,000	10,000	9,980	20
Other objects	34,464	(1,479)	32,985	28,719	4,266
Total school sponsored activities	106,622	56,115	162,737	150,207	12,530
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,058,400	(102,688)	4,955,712	4,795,702	160,010
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	153,492	4,158	157,650	148,648	9,002
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,685	310	3,995	2,492	1,503
Other objects	-	-	-	-	-
Total health services	157,177	4,468	161,645	151,140	10,505

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 196,197	\$ -	\$ 196,197	\$ 196,197	\$ -
Purchased professional educational services	81,245	4,600	85,845	85,580	265
Supplies and materials	1,000	-	1,000	819	181
Other objects	-	-	-	-	-
Total other support services - students - related services	278,442	4,600	283,042	282,596	446
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	18,938	-	18,938	17,245	1,693
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	18,938	-	18,938	17,245	1,693
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	1,300	1,300	1,295	5
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	1,300	1,300	1,295	5
Support services school administration:					
Salaries of principals/asst. principals	272,135	-	272,135	267,430	4,705
Salaries of secretarial and clerical assistants	160,315	-	160,315	160,252	63
Purchased professional and technical services	-	-	-	-	-
Other purchased services	4,840	-	4,840	-	4,840
Supplies and materials	14,603	(100)	14,503	12,022	2,481
Travel	-	-	-	-	-
Other objects	17,769	25,770	43,539	31,016	12,523
Total support services school administration	469,662	25,670	495,332	470,720	24,612

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	4,376,878	(36,192)	4,340,686	4,340,229	457
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/educational services	92,070	3,900	95,970	36,540	59,430
Other purchased services	-	-	-	-	-
Travel	2,000	28,250	30,250	16,330	13,920
General supplies	149,274	(9,090)	140,184	103,635	36,549
Textbooks	37,612	(3,950)	33,662	24,397	9,265
Other objects	-	-	-	-	-
Total regular programs	4,657,834	(17,082)	4,640,752	4,521,131	119,621
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	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	53,919	(1,000)	52,919	52,919	-
Other salaries for instruction	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total resource room	53,919	(1,000)	52,919	52,919	-
Preschool disabled:					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
General supplies	-	-	-	-	-
Other objects	-	-	-	-	-
Total preschool disabled	-	-	-	-	-
Total special education	53,919	(1,000)	52,919	52,919	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

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	63,557		63,557	41,488	22,069
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	176,468	(140,721)	35,747	29,957	5,790
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
Total bilingual education	240,025	(140,721)	99,304	71,445	27,859
School sponsored activities:					
Salaries	61,158	35,000	96,158	96,158	-
Other purchased services	1,000	13,894	14,894	8,380	6,514
Travel	10,000	(1,300)	8,700	6,970	1,730
General supplies	-	10,000	10,000	9,980	20
Other objects	34,464	(1,479)	32,985	28,719	4,266
Total school sponsored activities	106,622	56,115	162,737	150,207	12,530
Community services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total community services	-	-	-	-	-
Total instruction	5,058,400	(102,688)	4,955,712	4,795,702	160,010
Attendance and social work services:					
Salaries	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	153,492	4,158	157,650	148,648	9,002
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	3,685	310	3,995	2,492	1,503
Other objects	-	-	-	-	-
Total health services	157,177	4,468	161,645	151,140	10,505

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXHIBIT D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students - related services:					
Salaries of other professional staff	\$ 196,197	\$ -	\$ 196,197	\$ 196,197	\$ -
Purchased professional educational services	81,245	4,600	85,845	85,580	265
Supplies and materials	1,000	-	1,000	819	181
Other objects	-	-	-	-	-
Total other support services - students - related services	278,442	4,600	283,042	282,596	446
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	18,938	-	18,938	17,245	1,693
Purchased professional and technical services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total educational media services/school library	18,938	-	18,938	17,245	1,693
Instructional staff training services:					
Salaries	-	-	-	-	-
Purchased professional and technical services	-	-	-	-	-
Travel	-	1,300	1,300	1,295	5
Supplies and materials	-	-	-	-	-
Other objects	-	-	-	-	-
Total instructional staff training services	-	1,300	1,300	1,295	5
Support services school administration:					
Salaries of principals/asst. principals	272,135	-	272,135	267,430	4,705
Salaries of secretarial and clerical assistants	160,315	-	160,315	160,252	63
Purchased professional and technical services	-	-	-	-	-
Other purchased services	4,840	-	4,840	-	4,840
Supplies and materials	14,603	(100)	14,503	12,022	2,481
Travel	-	-	-	-	-
Other objects	17,769	25,770	43,539	31,016	12,523
Total support services school administration	469,662	25,670	495,332	470,720	24,612

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

EXHIBIT D-3

School: Elizabeth High School

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Operation and maintenance of plant services:					
Salaries	\$ 254,097	\$ 43,100	\$ 297,197	\$ 296,714	\$ 483
Other purchased services	-	-	-	-	-
General supplies	270	3,000	3,270	797	2,473
Total operation and maintenance of plant services	254,367	46,100	300,467	297,511	2,956
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	2,050	2,050	1,135	915
Total student transportation services	-	2,050	2,050	1,135	915
Employee benefits:					
Health Benefits	1,658,867	18,500	1,677,367	1,576,295	101,072
Total employee benefits	1,658,867	18,500	1,677,367	1,576,295	101,072
Total undistributed expenditures	2,837,453	102,688	2,940,141	2,797,937	142,204
Total expenditures - current expense	7,895,853	-	7,895,853	7,593,639	302,214
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	-	-	-	-	-
Grades 6-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Support services - instructional staff	-	-	-	-	-
Support services - general administration	-	-	-	-	-
Support services - school administration	-	-	-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,895,853	-	7,895,853	7,593,639	302,214
Other financing sources:					
Operating transfer in	7,895,853	-	7,895,853	7,593,639	302,214
Total other financing sources	7,895,853	-	7,895,853	7,593,639	302,214
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND
DETAIL STATEMENTS**

**CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Title I	I.D.E.A.	Title II	Title III	Miscellaneous Grants	Nonpublic Projects	Adult Programs	State Funded Programs	Total 2016
REVENUES:									
Other sources	\$ -	\$ -	\$ -	\$ -	\$ 91,679	\$ -	\$ -	\$ -	\$ 91,679
State sources	-	-	-	-	54,760	1,090,660	-	45,451,628	46,597,048
Federal sources	9,510,839	6,333,851	1,689,688	1,217,711	296,308	-	58,144	-	19,106,541
Total Revenues	\$ 9,510,839	\$ 6,333,851	\$ 1,689,688	\$ 1,217,711	\$ 442,747	\$ 1,090,660	\$ 58,144	\$ 45,451,628	\$ 65,795,268
EXPENDITURES:									
Instruction:									
Salaries of teachers	\$ 1,896,151	\$ 292,515	\$ 611,447	\$ 307,206	\$ 84,728	\$ -	\$ -	\$ 15,703,535	\$ 18,895,582
Other salaries for instruction	-	-	-	-	-	-	-	6,796,048	6,796,048
Purchased professional services	-	-	-	-	19,792	-	-	202,337	222,129
Miscellaneous purchased services	46,451	4,997,732	-	-	-	-	-	13,770	5,057,953
General supplies	369,969	5,015	4,939	11,523	104,842	-	6,426	-	502,714
Textbooks	-	-	-	-	-	83,416	-	-	83,416
Total instruction	2,312,571	5,295,262	616,386	318,729	209,362	83,416	6,426	22,715,690	31,557,842
Support services:									
Salaries of supervisors of instr.	182,250	-	-	-	-	-	-	-	182,250
Salaries - other prof. staff	-	349,494	-	11,755	97,664	-	-	5,093,447	5,552,360
Other salaries	-	-	7,577	-	3,500	-	48,042	-	59,119
Employee benefits	735,486	239,528	283,086	72,950	56,243	-	3,676	9,749,821	11,140,790
Purchased professional services	356,636	431,895	166,694	-	10,912	1,007,244	-	10,807,086	12,780,467
Travel	5,089	7,916	-	-	1,350	-	-	8,850	23,205
Miscellaneous purchased services	1,322	-	5,000	5,624	705	-	-	19,537	32,188
Supplies and materials	69,083	9,756	10,433	2,949	3,538	-	-	34,681	130,440
Miscellaneous expenditures	2,780	-	-	-	-	-	-	1,540	4,320
Total support services	1,352,646	1,038,589	472,790	93,278	173,912	1,007,244	51,718	25,714,962	29,905,139
Facilities acquisition and construction services:									
Instructional equipment	38,028	-	-	-	59,473	-	-	-	97,501
Total facilities acquisition and construction services	38,028	-	-	-	59,473	-	-	-	97,501
Total Expenditures	3,703,245	6,333,851	1,089,176	412,007	442,747	1,090,660	58,144	48,430,652	61,560,482
Other Financing Sources/(Uses):									
Transfer from general Fund	-	-	-	-	-	-	-	2,979,024	2,979,024
Contribution to School Based Budgets	(5,807,594)	-	(600,512)	(805,704)	-	-	-	-	(7,213,810)
Total Other Financing Sources/(Uses):	(5,807,594)	-	(600,512)	(805,704)	-	-	-	2,979,024	(4,234,786)
Total Outflows	\$ 9,510,839	\$ 6,333,851	\$ 1,689,688	\$ 1,217,711	\$ 442,747	\$ 1,090,660	\$ 58,144	\$ 45,451,628	\$ 65,795,268
Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
TITLE I
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Title I Basic	Title I Carryover	Title I Rewards Grant	Total
REVENUES:				
Federal sources	\$ 7,513,955	\$ 1,828,394	\$ 168,490	\$ 9,510,839
Total revenues	<u>\$ 7,513,955</u>	<u>\$ 1,828,394</u>	<u>\$ 168,490</u>	<u>\$ 9,510,839</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	\$ 1,765,524	\$ 130,627	\$ -	\$ 1,896,151
Supplies and materials	195,872	47,874	126,223	369,969
Other Purchased Services	33,111	13,340	-	46,451
Total instruction	<u>1,994,507</u>	<u>191,841</u>	<u>126,223</u>	<u>2,312,571</u>
Support services:				
Salaries of supervisors of instruction	171,250	11,000	-	182,250
Personal services - employee benefits	397,738	337,748	-	735,486
Purchased professional services	158,178	198,458	-	356,636
Other Purchased Professional Services	1,322	-	-	1,322
Travel	-	-	5,089	5,089
Supplies and materials	47,782	21,301	-	69,083
Miscellaneous	-	-	2,780	2,780
Total support services	<u>776,270</u>	<u>568,507</u>	<u>7,869</u>	<u>1,352,646</u>
Facilities acquisition and construction services:				
Instructional equipment	3,630	-	34,398	38,028
Total facilities acquisition and equipment	<u>3,630</u>	<u>-</u>	<u>34,398</u>	<u>38,028</u>
Total expenditures	2,774,407	760,348	168,490	3,703,245
Other Financing Sources/(Uses):				
Contribution to School Based Budgets	<u>(4,739,548)</u>	<u>(1,068,046)</u>	<u>-</u>	<u>(5,807,594)</u>
Total Outflows	<u>\$ 7,513,955</u>	<u>\$ 1,828,394</u>	<u>\$ 168,490</u>	<u>\$ 9,510,839</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
 IDEA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	I.D.E.A Part B		
	Basic	Carryover	Total
REVENUES:			
Federal sources	\$ 5,721,583	\$ 612,268	\$ 6,333,851
Total revenues	\$ 5,721,583	\$ 612,268	\$ 6,333,851
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 22,733	\$ 269,782	\$ 292,515
Other Purchased Services	4,987,385	10,347	4,997,732
General supplies	5,015	-	5,015
Total instruction	5,015,133	280,129	5,295,262
Support services:			
Salaries	291,854	57,640	349,494
Employee benefits	9,311	230,217	239,528
Purchased services	393,803	38,092	431,895
Supplies and materials	9,756	-	9,756
Travel	1,726	6,190	7,916
Total support services	706,450	332,139	1,038,589
Total expenditures	\$ 5,721,583	\$ 612,268	\$ 6,333,851

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
TITLE II
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Title IIA	Title IIA Carryover	Total
REVENUES:			
Federal sources	\$ 971,238	\$ 718,450	\$ 1,689,688
Total revenues	<u>\$ 971,238</u>	<u>\$ 718,450</u>	<u>\$ 1,689,688</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 611,447	\$ -	\$ 611,447
Supplies	4,939	-	4,939
Total instruction	<u>616,386</u>	<u>-</u>	<u>616,386</u>
Support services:			
Salaries	7,577	-	7,577
Purchased professional services	115,029	51,665	166,694
Other Purchased Services	5,000	-	5,000
Employee benefits	144,817	138,269	283,086
General supplies	9,923	510	10,433
Total support services	<u>282,346</u>	<u>190,444</u>	<u>472,790</u>
Total Expenditures	898,732	190,444	1,089,176
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	<u>(72,506)</u>	<u>(528,006)</u>	<u>(600,512)</u>
Total Outflows	<u>\$ 971,238</u>	<u>\$ 718,450</u>	<u>\$ 1,689,688</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
TITLE III
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Title IIIA Basic	Title IIIA CO	Title IIIA Immigrant	Total
REVENUES:				
Federal sources	\$ 945,482	\$ 111,468	\$ 160,761	\$ 1,217,711
Total revenues	<u>\$ 945,482</u>	<u>\$ 111,468</u>	<u>\$ 160,761</u>	<u>\$ 1,217,711</u>
EXPENDITURES:				
Instruction:				
Salaries	\$ 230,602	\$ -	\$ 76,604	\$ 307,206
General Supplies	8,696	-	2,827	11,523
Total instruction	<u>239,298</u>	<u>-</u>	<u>79,431</u>	<u>318,729</u>
Support services:				
Salaries	11,755	-	-	11,755
Employee Benefits	31,964	22,592	18,394	72,950
Supplies	2,949	-	-	2,949
Other Purchased Services	5,624	-	-	5,624
Total support services	<u>52,292</u>	<u>22,592</u>	<u>18,394</u>	<u>93,278</u>
Total Expenditures	291,590	22,592	97,825	412,007
Other Financing Sources/(Uses):				
Contribution to School Based Budgets	(653,892)	(88,876)	(62,936)	(805,704)
Total Outflows	<u>\$ 945,482</u>	<u>\$ 111,468</u>	<u>\$ 160,761</u>	<u>\$ 1,217,711</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
ADULT BASIC SKILLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Adult Basic Skills	Total
	<u> </u>	<u> </u>
REVENUES:		
Federal sources	\$ 58,144	58,144
	<u> </u>	<u> </u>
Total revenues	\$ 58,144	\$ 58,144
	<u> </u>	<u> </u>
EXPENDITURES:		
Instruction:		
General supplies	6,426	6,426
	<u> </u>	<u> </u>
Total instruction	6,426	6,426
	<u> </u>	<u> </u>
Support services:		
Salaries	48,042	48,042
Employee benefits	3,676	3,676
	<u> </u>	<u> </u>
Total support services	51,718	51,718
	<u> </u>	<u> </u>
Total expenditures	\$ 58,144	\$ 58,144
	<u> </u>	<u> </u>

CITY OF ELIZABETH SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
 NON-PUBLIC PROGRAMS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Textbook</u>	<u>Technology</u>	<u>Compensatory Education</u>	<u>English as a Second Language</u>	<u>Transportation Services</u>	<u>Security Aid</u>	<u>Home Instruction</u>	<u>Supplementary Instruction</u>	<u>Examination/ Classification</u>	<u>Corrective Speech</u>	<u>Nursing Services</u>	<u>Total</u>
REVENUES:												
State sources	\$ 83,416	\$ 35,459	\$ 373,932	\$ 6,816	\$ 39,321	\$ 32,059	\$ 4,821	\$ 121,638	\$ 199,735	\$ 45,233	\$ 148,230	\$ 1,090,660
Total revenues	<u>\$ 83,416</u>	<u>\$ 35,459</u>	<u>\$ 373,932</u>	<u>\$ 6,816</u>	<u>\$ 39,321</u>	<u>\$ 32,059</u>	<u>\$ 4,821</u>	<u>\$ 121,638</u>	<u>\$ 199,735</u>	<u>\$ 45,233</u>	<u>\$ 148,230</u>	<u>\$ 1,090,660</u>
EXPENDITURES:												
Instruction:												
Textbooks	\$ 83,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,416
Total instruction	<u>83,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,416</u>
Support services:												
Purchased professional	-	35,459	373,932	6,816	39,321	32,059	4,821	121,638	199,735	45,233	148,230	1,007,244
Total support services	<u>-</u>	<u>35,459</u>	<u>373,932</u>	<u>6,816</u>	<u>39,321</u>	<u>32,059</u>	<u>4,821</u>	<u>121,638</u>	<u>199,735</u>	<u>45,233</u>	<u>148,230</u>	<u>1,007,244</u>
Total expenditures	<u>\$ 83,416</u>	<u>\$ 35,459</u>	<u>\$ 373,932</u>	<u>\$ 6,816</u>	<u>\$ 39,321</u>	<u>\$ 32,059</u>	<u>\$ 4,821</u>	<u>\$ 121,638</u>	<u>\$ 199,735</u>	<u>\$ 45,233</u>	<u>\$ 148,230</u>	<u>\$ 1,090,660</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
MISCELLANEOUS PROGRAMS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	NJAC Content Development 2014/2015	NJAC Content Development 2015/2016	Carl Perkins 2015/2016	Infineum Grant	BJ'S Wholesale Club Grant	Stevens Institute of Technology	Race To The Top	Mind Up Robert W. Johnson Grant
REVENUES:								
Other sources	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,453	\$ 3,500	\$ -	\$ 7,985
State sources	29,773	24,987	-	-	-	-	-	-
Federal sources	-	-	217,317	-	-	-	78,991	-
Total revenues	\$ 29,773	\$ 24,987	\$ 217,317	\$ 1,000	\$ 3,453	\$ 3,500	78,991	\$ 7,985
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$ -	\$ -	\$ 28,631	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased professional services	-	-	11,807	-	-	-	-	7,985
General supplies	-	-	88,110	1,000	-	-	-	-
Total instruction	-	-	128,548	1,000	-	-	-	7,985
Support services:								
Salaries of other professional staff	20,705	23,211	17,186	-	3,003	-	33,559	-
Other salaries	-	-	-	-	-	3,500	-	-
Personal services - employee benefits	5,530	1,776	3,505	-	-	-	45,432	-
Purchased professional services	-	-	7,000	-	-	-	-	-
Miscellaneous Purchase Services	-	-	705	-	-	-	-	-
Supplies and materials	3,538	-	-	-	-	-	-	-
Travel	-	-	900	-	450	-	-	-
Total support services	29,773	24,987	29,296	-	3,453	3,500	78,991	-
Facilities acquisition and construction services:								
Instructional equipment	-	-	59,473	-	-	-	-	-
Total facilities acquisition and construction services	-	-	59,473	-	-	-	-	-
Contribution to Whole School Reform	-	-	-	-	-	-	-	-
Total expenditures	\$ 29,773	\$ 24,987	\$ 217,317	\$ 1,000	\$ 3,453	\$ 3,500	78,991	\$ 7,985

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
MISCELLANEOUS PROGRAMS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>American Heart Association Grant</u>	<u>Bayway Good Neighbor 2015/2016</u>	<u>Colonial Pipeline Grant</u>	<u>Conoco Phillips Good Neighbor Fund</u>	<u>Conoco Phillips Equipment Grant</u>	<u>Marine JR ROTC</u>	<u>Phillips 66 Bay Refinery Grant</u>	<u>Total</u>
REVENUES:								
Other sources	\$ 3,912	\$ 847	\$ 447	\$ 2,744	\$ 4,995	\$ 56,097	\$ 6,699	\$ 91,679
State sources	-	-	-	-	-	-	-	54,760
Federal sources	-	-	-	-	-	-	-	296,308
Total revenues	\$ 3,912	\$ 847	\$ 447	\$ 2,744	\$ 4,995	\$ 56,097	\$ 6,699	\$ 442,747
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,097	\$ -	\$ 84,728
Purchased professional services	-	-	-	-	-	-	-	19,792
General supplies	-	847	447	2,744	4,995	-	6,699	104,842
Total instruction	-	847	447	2,744	4,995	56,097	6,699	209,362
Support services:								
Salaries of other professional staff	-	-	-	-	-	-	-	97,664
Other salaries	-	-	-	-	-	-	-	3,500
Personal services - employee benefits	-	-	-	-	-	-	-	56,243
Purchased professional services	3,912	-	-	-	-	-	-	10,912
Miscellaneous Purchase Services	-	-	-	-	-	-	-	705
Supplies and materials	-	-	-	-	-	-	-	3,538
Travel	-	-	-	-	-	-	-	1,350
Total support services	3,912	-	-	-	-	-	-	173,912
Facilities acquisition and construction services:								
Instructional equipment	-	-	-	-	-	-	-	59,473
Total facilities acquisition and construction services	-	-	-	-	-	-	-	59,473
Contribution to Whole School Reform	-	-	-	-	-	-	-	-
Total expenditures	\$ 3,912	\$ 847	\$ 447	\$ 2,744	\$ 4,995	\$ 56,097	\$ 6,699	\$ 442,747

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

EXPENDITURES:	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Instruction:			
Salaries of teachers	\$ 15,797,984	\$ 15,703,535	\$ 94,449
Other salaries - instruction	7,023,835	6,796,048	227,787
General supplies	220,200	202,337	17,863
Miscellaneous - Other Objects	31,650	13,770	17,880
Total instruction	<u>23,073,669</u>	<u>22,715,690</u>	<u>357,979</u>
Support services:			
Salaries - other prof. staff	5,191,238	5,093,447	97,791
Purchased services	11,082,489	10,807,086	275,403
Purchased Professional Services - Educational Services	53,680	19,537	34,143
Benefits	9,790,458	9,749,821	40,637
Travel	11,400	8,850	2,550
Miscellaneous	17,600	1,540	16,060
Supplies	64,694	34,681	30,013
Total support services	<u>26,211,559</u>	<u>25,714,962</u>	<u>496,597</u>
Facilities acquisition and construction services:			
Equipment - Non Instructional	10,000	-	10,000
Equipment - Instructional	10,500	-	10,500
Total facilities acquisition and construction services	<u>20,500</u>	<u>-</u>	<u>20,500</u>
Total expenditures	<u>\$ 49,305,728</u>	<u>\$ 48,430,652</u>	<u>\$ 875,076</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2015-2016 Pre-K/ECPA Allocation	\$ 45,921,936
Add: Actual ECPA Carryover (June 30, 2015)	1,694,679
Add: Budgeted Transfer From General Fund	2,979,024
Total Funds Available for 2015-2016 Budget	<u>50,595,639</u>
Less: 2015-2016 Budgeted Pre-K (including prior year carryover)	<u>(49,305,728)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2015	1,289,911
Add: June 30, 2016 Unexpended ECPA	<u>875,076</u>
2015-2016 Actual Carryover - ECPA	<u>\$ 2,164,987</u>
2015-2016 Pre-K Carryover Budgeted in 2016-2017	<u>\$ 1,289,911</u>

**CAPITAL PROJECTS FUND
DETAIL STATEMENTS**

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES - BUDGETARY BASIS
AS OF JUNE 30, 2016

<u>ISSUE/PROJECT TITLE</u>	<u>ORIGINAL DATE</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES TO DATE</u>		<u>(MEMO ONLY) UNEXPENDED PROJECT BALANCE</u>
			<u>PRIOR YEAR</u>	<u>CURRENT YEAR</u>	
Various Projects Constructed by NJSCC/SDA	Various	<u>\$127,017,909</u>	<u>\$76,541,991</u>	<u>\$483,810</u>	<u>\$49,992,109</u>
Totals		<u><u>\$127,017,909</u></u>	<u><u>\$76,541,991</u></u>	<u><u>\$483,810</u></u>	<u><u>\$49,992,109</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGETARY BASIS
FOR THE YEAR ENDED JUNE 30, 2016

Expenditures and Other Financing Uses:	
Construction services	\$483,810
Total expenditures	<u>483,810</u>
Net change in fund balance	(483,810)
Fund balance - beginning	<u>50,475,919</u>
Fund balance - ending	<u><u>\$49,992,109</u></u>
Fund Balance - budgetary basis	\$49,992,109
Less: SCC/SDA Grants not recognized under GAAP	<u>(49,992,109)</u>
Fund Balance - GAAP basis (B-1)	<u><u>\$0</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
VARIOUS CAPITAL PROJECT CONSTRUCTED BY NJSCC/SDA ON-BEHALF OF THE DISTRICT
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
State sources - SCC/SDA grant	\$127,017,909		\$127,017,909	\$127,017,909
Total revenues	<u>127,017,909</u>		<u>127,017,909</u>	<u>127,017,909</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services				
Construction services	76,541,991	483,810	77,025,801	127,017,909
Total expenditures	<u>76,541,991</u>	<u>483,810</u>	<u>77,025,801</u>	<u>127,017,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$50,475,918</u>	<u>(\$483,810)</u>	<u>\$49,992,109</u>	
Additional project information:				
Project Number	Various			
Grant Date	Various			
Original Authorized Cost	\$132,654,951			
Additional Authorized Cost	(5,637,042)			
Revised Authorized Cost	<u>\$127,017,909</u>			
Percentage Increase over Original Authorized Cost	-4.25%			
Percentage completion	Various			
Original target completion date	Various			
Revised target completion date	Various			

PROPRIETARY FUND DETAIL STATEMENTS

Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the district's board is that the costs of providing goods or services be financed through user charges.

FOOD SERVICES FUND:

This fund provides for the operation of Food services within the school district.

**THIS SECTION HAS ALREADY BEEN INCLUDED IN STATEMENTS
B-4, B-5 AND B-6**

FIDUCIARY FUNDS DETAIL STATEMENTS

Fiduciary Funds are used to account for funds received by the district for a specific purpose:

Unemployment Compensation Insurance Trust Fund: This expendable trust fund is used to pay unemployment compensation claims as they arise.

Private Purpose Trust These trust funds are used to account for assets held by the district for scholarships to the students where there are no restrictions regarding the use of principal and income.

Agency Funds are used to account for assets held by the district as an agent for another party:

Student Activity Fund : This agency fund is used to account for student funds held at the schools.

Payroll Fund: This agency fund is used to account for the payroll transactions of the school district.

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016

	Trust			Agency			June 30 2016	
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Health Benefits	Payroll		Total Agency Fund
ASSETS								
Cash and cash equivalents	\$ 1,651,085	\$ 59,398	\$ 1,710,483	\$ 269,139	\$ 3,669	\$ 17,064,383	\$ 17,337,191	\$ 19,047,674
Interfund loans receivable	-	-	-	-	10,912	-	10,912	10,912
Intrafund Receivable	650,671		650,671					650,671
Total Assets	\$ 2,301,756	\$ 59,398	\$ 2,361,154	\$ 269,139	\$ 14,581	\$ 17,064,383	\$ 17,348,103	\$ 19,709,257
LIABILITIES								
Payroll deductions and withholdings	\$ -	\$ -	\$ -	\$ -	\$ 14,581	\$ 16,233,654	\$ 16,248,235	\$ 16,248,235
Interfund payable	-	-	-	-	-	180,058	180,058	180,058
Intrafund Payable						650,671	650,671	650,671
Due to student groups	-	-	-	269,139	-	-	269,139	269,139
Total liabilities	\$ -	\$ -	\$ -	\$ 269,139	\$ 14,581	\$ 17,064,383	\$ 17,348,103	\$ 17,348,103
NET POSITION								
Held in trust for unemployment claims and other purposes	2,301,756		2,301,756					2,301,756
Held in trust for scholarship awards		59,398	59,398					59,398
Total net position	\$ 2,301,756	\$ 59,398	\$ 2,361,154	\$ -	\$ -	\$ -	\$ -	\$ 2,361,154

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
ADDITIONS:			
Contributions:			
Donations	\$	\$ 450	\$ 450
Employee contributions	376,790		376,790
Other		1,088	1,088
Total Contributions	376,790	1,538	378,328
Investment earnings:			
Interest	1,338	62	1,400
Total investment earnings	1,338	62	1,400
Total additions	378,128	1,600	379,728
DEDUCTIONS:			
Scholarships awarded		6,343	6,343
Total deductions		6,343	6,343
Change in net position	378,128	(4,743)	373,385
Net position—beginning of the year	1,923,628	64,141	1,987,769
Net position—end of the year	\$ 2,301,756	\$ 59,398	\$ 2,361,154

CITY OF ELIZABETH SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance June 30, 2015	Cash Receipts	Cash Disbursements	Balance June 30, 2016
Pre-K - Grade 8 Schools				
George Washington School #1	\$ 1,105	\$ 15,337	\$ 16,026	\$ 416
Peterstown School # 3	144	-	144	-
Battin # 4	1,027	18,609	15,513	4,123
Mable G. Holmes # 5	5,841	14,870	15,515	5,196
Marquis de Lafayette #6	3	11,608	11,575	36
Terrence C. Reilly School # 7	32,966	68,914	71,777	30,103
iPrep Academy School # 8	610	20,345	19,025	1,930
Elmora School # 12	68	-	-	68
Christopher Columbus School # 15	180	13	-	193
Madison Monroe School # 16	535	28,646	27,485	1,696
Robert Morris School # 18	8,569	23,985	26,012	6,542
Woodrow Wilson School # 19	3,206	14,535	13,109	4,632
Victor Mravlag School # 21	3,032	56,692	51,461	8,263
William Halloran School # 22	8,744	55,406	49,832	14,318
Nicholas Murray Butler # 23	-	18,833	13,959	4,874
Dr. Orlando Edreira Academy # 26	2,985	20,159	15,709	7,435
Dr. Antonia Pantoja # 27	-	105,007	95,974	9,033
Dr. Albert Einstein Academy # 29	1,968	13,484	11,477	3,975
Ronald Reagan Academy # 30	20,962	41,500	43,893	18,569
Total prek - grade 8 schools	<u>91,945</u>	<u>527,943</u>	<u>498,486</u>	<u>121,402</u>
High school:				
Activity account	142,328	396,685	400,189	138,824
Athletic Account	15,880	80,010	86,977	8,913
Total high school	<u>158,208</u>	<u>476,695</u>	<u>487,166</u>	<u>147,737</u>
Total all schools	<u>\$ 250,153</u>	<u>\$ 1,004,638</u>	<u>\$ 985,652</u>	<u>\$ 269,139</u>

CITY OF ELIZABETH SCHOOL DISTRICT
PAYROLL AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>June 30, 2015</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2016</u>
Assets:				
Cash and cash equivalents	\$ 21,830,135	\$ 134,728,039	\$ 139,493,791	\$ 17,064,383
Interfund Receivable				
Other accounts receivable				
Total Assets	<u>\$ 21,830,135</u>	<u>\$ 134,728,039</u>	<u>\$ 139,493,791</u>	<u>\$ 17,064,383</u>
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 130,372	\$ 183,398	\$ 185,721	\$ 128,049
Summer payment plan	14,156,525	13,695,694	14,184,230	13,667,989
Teachers' Pension and Annuity Fund	1,747,151	23,810,991	23,881,302	1,676,840
Public Employees' Retirement System	628,972	6,628,734	6,595,669	662,037
SUI and other withholdings	96,866	89,582,606	89,581,356	98,116
Garnishee	1,195	589,468	590,040	623
Total payroll deductions and withholdings	<u>16,761,081</u>	<u>134,490,891</u>	<u>135,018,318</u>	<u>16,233,654</u>
Interfund payable-General Fund	4,145,426	237,148	4,202,516	180,058
Intrafund Payable	923,628		272,957	650,671
Total liabilities	<u>\$ 21,830,135</u>	<u>\$ 134,728,039</u>	<u>\$ 139,493,791</u>	<u>\$ 17,064,383</u>

CITY OF ELIZABETH SCHOOL DISTRICT
HEALTH BENEFITS AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>June 30, 2015</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2016</u>
Assets:				
Cash and cash equivalents	\$ 3,537	\$ 15,837,396	\$ 15,837,264	\$ 3,669
Interfund Receivable	<u>10,912</u>	<u>-</u>	<u>-</u>	<u>10,912</u>
Total Assets	<u>\$ 14,449</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,581</u>
Liabilities:				
Health benefits account	\$ 3,537	\$ 15,655,273	\$ 15,655,141	\$ 3,669
Flexible spending account	<u>10,912</u>	<u>182,123</u>	<u>182,123</u>	<u>10,912</u>
Total liabilities	<u>\$ 14,449</u>	<u>\$ 15,837,396</u>	<u>\$ 15,837,264</u>	<u>\$ 14,581</u>

LONG-TERM LIABILITIES SCHEDULES

The Long-Term schedules are used to reflect the outstanding principal balances of the long-term liabilities of the District. This includes obligations under Capital Leases and Mortgage Payable.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES
AS OF JUNE 30, 2016

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2015	Increased	Decreased	Amount Outstanding June 30, 2016	Amount Due in one year	Amount Due beyond one year	
Computers	2.76%	\$ 456,164	\$	\$ 456,164	\$ 92,817	\$ 363,347	\$ 85,336	\$ 278,011	
Computers	1.98%	1,484,553		1,484,553	358,354	1,126,199	333,985	792,214	
Phone Upgrade	3.18%	294,498		294,498	2,297	292,201	73,693	218,508	
Computer Manager	1.98%	345,000		345,000		345,000	116,907	228,093	
Photocopiers	4.73%	1,103,722	973,426		205,980	767,446	217,935	549,511	
Computers	1.67%	8,448,828	6,409,800		1,934,212	4,475,588	1,966,516	2,509,072	
Electrical Equipment	2.23%	9,951,326	8,851,618		654,723	8,196,895	658,238	7,538,657	
Photocopiers	5.60%	731,158	530,970		141,872	389,098	150,034	239,064	
Computers	3.09%	7,534,234	4,023,309		1,375,139	2,648,170	1,350,888	1,297,282	
Photocopiers	3.40%	849,923	386,071		174,662	211,409	180,693	30,716	
Computers	3.25%	81,567	81,567		81,567				
Photocopiers	5.49%	231,010	130,008		47,000	83,008	49,928	33,080	
Photocopiers	3.87%	1,069,465	221,951		221,951				
Computers	2.48%	766,899	203,820		143,426	60,394	60,394		
			<u>\$ 21,812,540</u>		<u>\$ 2,580,215</u>		<u>\$ 5,434,000</u>		<u>\$ 18,958,755</u>
							<u>\$ 5,244,548</u>		<u>\$ 13,714,207</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES
AS OF JUNE 30, 2016

<u>Series</u>	<u>Interest Rate Payable</u>	<u>Amount of Original Issue</u>	<u>Amount Outstanding June 30, 2015</u>	<u>Decreased</u>	<u>Amount Outstanding June 30, 2016</u>	<u>Amount Due in one year</u>	<u>Amount Due beyond one year</u>
31 Parkers Road	5.00%	\$ 339,000	\$ 314,000	\$ 25,000	\$ 289,000	\$ 36,000	\$ 253,000
507-509 Westminister	5.00%	499,000	<u>474,500</u>	<u>25,000</u>	<u>449,500</u>	<u>56,250</u>	<u>393,250</u>
			<u>\$ 788,500</u>	<u>\$ 50,000</u>	<u>\$ 738,500</u>	<u>\$ 92,250</u>	<u>\$ 646,250</u>

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STATISTICAL SECTION - UNAUDITED

CITY OF ELIZABETH SCHOOL DISTRICT
STATISTICAL SECTION

<u>Contents</u>	<u>Page</u>
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.	J-1 to J-4
Revenue Capacity:	
These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.	J-5 to J-9
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.	J-10 to J-13
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.	J-14 to J-15
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.	J-16 to J-20

Sources

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

CITY OF ELIZABETH SCHOOL DISTRICT
NET POSITION BY COMPONENT
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2010	2011	2012	2013	2014	2015	2016
Governmental activities							
Net investment in capital assets	\$ 390,057,178	\$ 386,870,311	\$ 394,106,692	\$ 440,296,632	\$ 426,831,710	\$ 419,266,069	\$ 410,738,302
Restricted	6,022,805	3,552,074	26,223,973	20,724,606	9,707,286	10,662,888	1,976,007
Unrestricted (deficit)	(31,940,925)	(34,416,207)	(38,215,558)	(40,519,817)	(46,900,204)	(221,900,459)	(204,245,987)
Total governmental activities net position	<u>\$ 364,139,058</u>	<u>\$ 356,006,178</u>	<u>\$ 382,115,107</u>	<u>\$ 420,501,421</u>	<u>\$ 389,638,792</u>	<u>\$ 208,028,498</u>	<u>\$ 208,468,322</u>
Business-type activities							
Net investment in capital assets	\$ 590,736	\$ 473,462	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011
Unrestricted	385,719	1,312,643	1,295,197	1,225,868	1,607,028	1,530,258	2,223,349
Total business-type activities net position	<u>\$ 976,455</u>	<u>\$ 1,786,105</u>	<u>\$ 1,790,270</u>	<u>\$ 1,791,429</u>	<u>\$ 2,065,350</u>	<u>\$ 2,071,952</u>	<u>\$ 2,726,360</u>
District-wide							
Net investment in capital assets	\$ 390,647,914	\$ 387,343,773	\$ 394,601,765	\$ 440,862,193	\$ 427,290,032	\$ 419,807,763	\$ 411,241,313
Restricted	6,022,805	3,552,074	26,223,973	20,724,606	9,707,286	10,662,888	1,976,007
Unrestricted (deficit)	(31,555,206)	(33,103,564)	(36,920,361)	(39,293,949)	(45,293,176)	(220,370,201)	(202,022,638)
Total district net position	<u>\$ 365,115,513</u>	<u>\$ 357,792,283</u>	<u>\$ 383,905,377</u>	<u>\$ 422,292,850</u>	<u>\$ 391,704,142</u>	<u>\$ 210,100,450</u>	<u>\$ 211,194,682</u>

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2010	2011	2012	2013	2014	2015	2016
Expenses							
Governmental activities							
Instruction							
Regular	\$ 138,562,381	\$ 140,540,464	\$ 164,740,364	\$ 156,299,752	\$ 163,858,030	\$ 157,170,915	\$ 225,552,409
Special education	18,083,390	18,532,111	21,485,247	22,684,929	22,729,044	7,637,454	90,320,336
Other	13,247,342	13,132,000	14,929,926	15,798,354	18,889,295	17,476,100	41,599,014
School-sponsored/Other instructional	6,808,677	6,071,261	6,889,066	8,905,460	8,961,563	6,801,837	10,674,258
Community service	291,774	286,615	390,592	316,274	324,002	341,172	639,556
Support Services:							
Tuition	34,894,244	31,877,961	32,798,813	22,877,723	23,979,098	26,033,557	-
Student & instruction related services	41,991,513	33,756,559	40,463,064	56,160,313	54,991,562	56,331,695	88,644,308
School administrative services	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	18,827,557
General and business administrative services	4,514,775	6,618,098	5,388,463	6,814,275	11,280,543	9,390,563	13,306,095
Plant operations and maintenance	40,018,111	40,311,993	51,677,911	58,347,202	52,740,608	47,453,318	12,733,118
Business and other support services	9,366,197	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	61,217,436
Pupil transportation	12,847,943	12,719,080	13,922,535	18,291,568	18,444,189	15,516,895	21,082,788
Unallocated benefits	89,075,708	93,072,084	104,048,348	115,706,140	116,357,808	168,919,017	-
Special schools	29,525	36,214	90,742	117,441	93,473	90,927	290,063
Interest on long-term debt	132,577	133,362	96,522	115,221	495,380	609,134	531,855
Unallocated depreciation	10,651,984	11,046,801	11,541,689	10,837,971	12,568,447	13,859,455	15,397,640
Total governmental activities expenses	437,254,574	439,117,895	498,591,558	524,707,862	538,608,041	561,388,985	600,816,433
Business-type activities:							
Food service	13,583,632	13,829,853	15,811,252	16,672,883	17,255,363	17,976,272	17,600,987
Total business-type activities expense	13,583,632	13,829,853	15,811,252	16,672,883	17,255,363	17,976,272	17,600,987
Total district expenses	\$ 450,838,206	\$ 452,947,748	\$ 514,402,810	\$ 541,380,745	\$ 555,863,404	\$ 579,365,257	\$ 618,417,420
Program Revenues							
Governmental activities:							
Operating grants and contributions	\$ 13,228,217	\$ 11,466,168	\$ 14,643,844	\$ 15,445,383	\$ 16,236,981	\$ 16,236,981	\$ 124,616,457
Total governmental activities program revenues	13,228,217	11,466,168	14,643,844	15,445,383	16,236,981	16,236,981	124,616,457
Business-type activities:							
Charges for services							
Food service	1,627,614	1,450,591	1,734,436	1,614,582	1,843,343	1,975,174	1,826,918
Operating grants and contributions	12,113,524	13,188,231	14,080,757	15,059,460	15,413,131	16,007,700	17,026,348
Total business type activities program revenues	13,741,138	14,638,822	15,815,193	16,674,042	17,256,474	17,982,874	18,853,266
Total district program revenues	\$ 26,969,355	\$ 26,104,990	\$ 30,459,037	\$ 32,119,425	\$ 33,493,455	\$ 34,219,855	\$ 143,469,723

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2010	2011	2012	2013	2014	2015	2016
Net (Expense)/Revenue							
Governmental activities	\$ (424,026,357)	\$ (427,651,727)	\$ (483,947,714)	\$ (509,262,479)	\$ (522,371,060)	\$ (545,152,004)	\$ (476,199,976)
Business-type activities	157,506	808,969	3,941	1,159	1,111	6,602	1,252,279
Total district-wide net expense	<u>\$ (423,868,851)</u>	<u>\$ (426,842,758)</u>	<u>\$ (483,943,773)</u>	<u>\$ (509,261,320)</u>	<u>\$ (522,369,949)</u>	<u>\$ (545,145,402)</u>	<u>\$ (474,947,697)</u>
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Property taxes levied for general purposes, net	\$ 44,248,475	\$ 48,673,323	\$ 48,673,323	\$ 48,673,323	\$ 52,313,124	\$ 52,313,124	\$ 59,813,124
Federal and State aid not restricted	411,293,388	366,966,417	449,794,014	496,990,514	447,992,908	499,719,292	350,075,344
Federal and State aid restricted							67,395,262
Miscellaneous income	2,362,022	1,596,171	11,589,306	1,984,956	1,426,535	3,145,731	2,990,206
Prior Year Accounts Receivable Cancelled							(2,164,050)
Prior Year Accounts Payable Cancelled							1,292,501
Total governmental activities	<u>457,903,885</u>	<u>417,235,911</u>	<u>510,056,643</u>	<u>547,648,793</u>	<u>501,732,567</u>	<u>555,178,147</u>	<u>479,402,387</u>
Business-type activities:							
Miscellaneous income	4,254	681	224	-	-	-	-
Total business-type activities	<u>4,254</u>	<u>681</u>	<u>224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district-wide	<u>\$ 457,908,139</u>	<u>\$ 417,236,592</u>	<u>\$ 510,056,867</u>	<u>\$ 547,648,793</u>	<u>\$ 501,732,567</u>	<u>\$ 555,178,147</u>	<u>\$ 479,402,387</u>
Change in Net Assets							
Governmental activities	\$ 33,877,528	\$ (10,415,816)	\$ 26,108,929	\$ 38,386,314	\$ (20,638,493)	\$ 10,026,143	\$ 3,202,412
Business-type activities	161,760	809,650	4,165	1,159	1,111	6,602	1,252,279
Total district	<u>\$ 34,039,288</u>	<u>\$ (9,606,166)</u>	<u>\$ 26,113,094</u>	<u>\$ 38,387,473</u>	<u>\$ (20,637,382)</u>	<u>\$ 10,032,745</u>	<u>\$ 4,454,691</u>

CITY OF ELIZABETH SCHOOL DISTRICT
FUND BALANCES - GOVERNMENTAL FUNDS
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund							
Restricted	\$ 622,805	\$ 4,720	\$ 7,173,983	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007
Unreserved	(19,766,258)	(19,132,254)	(16,435,424)	(12,948,807)	(21,855,329)	(18,134,895)	
Total general fund	<u>\$ (19,143,453)</u>	<u>\$ (19,127,534)</u>	<u>\$ (9,261,441)</u>	<u>\$ (11,421,096)</u>	<u>\$ (21,541,565)</u>	<u>\$ (17,458,944)</u>	<u>\$ 1,976,007</u>
All Other Governmental Funds							
Unassigned, reported in:							
Special revenue fund	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (4,592,194)
Total all other governmental funds	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (4,592,194)</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
UNAUDITED**

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Local tax levy	\$ 37,165,104	\$ 38,651,708	\$ 40,970,810	\$ 44,248,475	\$ 48,673,323	\$ 48,673,323	\$ 48,673,323	\$ 52,313,124	\$ 52,313,124	\$ 59,813,124
Tuition charges	1,252	-	-	184,537	262,350	119,722	101,730	141,288	278,995	251,955
Interest earnings	1,699,184	909,835	-	-	-	-	-	-	-	-
Miscellaneous	2,636,537	1,295,127	2,682,217	2,177,485	1,333,821	11,469,584	1,883,226	1,285,247	2,866,736	2,829,930
State sources	365,974,551	388,810,465	349,891,477	353,387,107	349,792,350	438,218,790	494,122,902	446,841,042	454,429,467	462,992,105
Federal sources	21,046,851	20,300,635	19,281,535	71,134,498	28,640,235	26,219,068	18,312,995	17,388,847	17,943,256	20,166,521
Total revenue	428,523,479	449,967,770	412,826,039	471,132,102	428,702,079	524,700,487	563,094,176	517,969,548	527,831,578	546,053,635
Expenditures										
Instruction										
Regular Instruction	128,915,592	129,382,351	131,061,242	138,562,381	138,257,528	164,740,364	156,299,752	163,858,030	157,170,915	125,312,249
Special education instruction	14,750,709	17,019,980	16,609,260	18,083,390	18,532,111	21,485,247	22,684,929	22,729,044	20,897,481	52,576,717
Other special instruction	12,387,895	13,261,188	13,488,730	13,924,307	13,831,716	15,711,941	16,599,480	20,982,441	20,804,598	22,256,473
Other instruction	2,048,207	2,224,416	2,364,322	6,808,677	6,071,261	6,889,066	8,905,460	8,961,563	6,801,837	6,184,856
Community service	227,140	258,577	281,828	291,774	286,615	390,592	316,274	324,002	341,172	338,366
Support Services:										
Tuition	28,189,481	30,577,395	33,014,147	34,894,244	31,877,961	32,798,813	22,877,723	23,979,098	26,033,557	26,004,686
Student & inst. related services	40,292,323	38,813,884	33,946,022	41,991,513	33,756,559	40,463,064	56,160,313	54,991,562	56,331,695	55,113,551
General administration	4,633,066	5,057,353	5,602,973	5,099,651	6,004,118	6,322,646	6,493,487	7,643,539	9,800,109	17,927,304
School administrative services	15,760,865	16,390,585	16,559,445	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	7,479,054
Central services & Admin Info Tech	-	-	-	-	-	-	-	-	-	9,982,315
Plant operations and maintenance	36,680,946	37,723,891	37,230,419	40,399,673	40,706,378	52,118,683	58,803,019	53,920,203	49,414,435	48,939,697
Pupil transportation	12,666,374	12,384,688	12,642,133	12,847,943	12,719,080	13,922,535	18,291,568	18,444,189	18,493,849	19,366,734
Business and other support services	8,331,923	8,085,779	7,998,463	9,366,197	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	-
Unallocated benefits	83,683,761	90,011,808	82,537,980	89,075,708	93,072,084	104,048,348	115,706,140	116,357,808	122,605,250	133,402,572
Special Schools	63,009	88,475	55,977	29,525	36,214	90,742	117,441	93,473	90,927	278,524
Capital outlay	49,767,998	56,257,009	29,326,169	47,290,978	6,721,085	17,411,272	55,734,299	5,744,690	768,885	3,966,088
Total expenditures	438,399,289	457,537,379	422,719,110	475,404,394	432,856,002	506,521,589	570,425,124	530,924,641	523,311,656	529,129,185
Excess (Deficiency) of revenues over (under) expenditures	(9,875,810)	(7,569,609)	(9,893,071)	(4,272,292)	(4,153,923)	18,178,898	(7,330,948)	(12,955,093)	4,519,922	16,924,450
Other Financing sources (uses)										
Capital leases (non-budgeted)	-	-	-	-	-	-	-	-	-	2,580,215
Prior Year Accounts Receivable Cancelled	-	-	-	-	-	-	-	-	-	(2,164,050)
Prior Year Accounts Payable Cancelled	-	-	-	-	-	-	-	-	-	1,292,501
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	1,708,667
Net change in fund balances	\$ (9,875,810)	\$ (7,569,609)	\$ (9,893,071)	\$ (4,272,292)	\$ (4,153,923)	\$ 18,178,898	\$ (7,330,948)	\$ (12,955,093)	\$ 4,519,922	\$ 18,633,116
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
UNAUDITED

Fiscal Year Ending June 30,	Interest	Facility Rentals	Prior Year Refunds	E-Rate Reimbursements	Cancellation of Prior Year Orders	Miscellaneous	Total
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
2014	35,446	26,943	-	-	-	232,195	294,584
2015	5,010	111,629	-	-	-	459,880	576,519
2016	163,890	165,151	-	1,360,808	-	1,048,401	2,738,250

Source: District records

**CITY OF ELIZABETH SCHOOL DISTRICT
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 UNAUDITED**

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Tax Exempt Property ^c	Total Assessed Value ^c
2007	\$ 50,421,400	\$ 492,296,600	\$ -	\$ -	\$ 181,956,800	\$ 77,715,200	\$ 101,245,400	\$ 795,977,700	\$ 1,699,613,100
2008	46,523,400	500,936,900	-	-	177,735,100	78,542,000	98,546,000	795,604,100	1,697,887,500
2009	47,467,100	512,058,500	-	-	172,788,100	77,384,100	95,324,100	795,422,800	1,700,444,700
2010	47,481,800	517,612,600	-	-	170,663,300	75,393,400	93,784,600	800,319,800	1,705,255,500
2011	49,204,300	523,406,140	-	-	169,616,400	70,146,500	92,788,800	799,180,500	1,704,342,640
2012	49,529,700	524,043,700	-	-	161,072,600	72,614,100	91,932,400	781,286,500	1,680,479,000
2013	50,803,300	525,212,200	-	-	158,868,300	69,299,900	91,533,000	784,872,500	1,680,589,200
2014	52,968,900	525,720,200	-	-	151,738,700	68,952,400	99,781,500	784,872,500	1,684,034,200
2015	56,248,400	526,259,400	-	-	149,083,300	72,176,800	92,036,400	895,190,100	1,790,994,400
2016	59,187,800	524,341,700	-	-	149,500,000	73,277,400	93,933,100	899,397,800	1,799,637,800

384

	Less : Tax Exempt Property	Public Utilities ^a	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
2007	\$ 795,977,700	\$ 1,572,167	\$ 905,207,567	\$ 8,378,349,677	\$ 0.043
2008	795,604,100	1,438,208	903,721,608	9,352,800,029	0.045
2009	795,422,800	1,450,925	906,472,825	9,474,219,693	0.049
2010	800,319,800	1,555,416	906,491,116	8,719,395,910	0.054
2011	799,180,500	1,703,901	906,866,041	7,803,455,304	0.054
2012	781,286,500	1,947,513	901,140,013	7,089,935,735	0.054
2013	784,872,500	1,716,152	897,432,852	6,809,535,047	0.058
2014	784,872,500	1,601,776	900,763,476	6,569,586,764	0.058
2015	895,190,100	1,734,715	897,539,015	6,864,594,705	0.067
2016	899,397,800	1,800,188	902,040,188	6,803,176,683	0.066

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

c Added Total Exempt Property resulting in Total Assessed Value calculation change 2015

CITY OF ELIZABETH SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
UNAUDITED

Fiscal Year Ended June 30,	City of Elizabeth School District Direct Rate			Overlapping Rates		Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	(From J-6) Total Direct School Tax Rate	City of Elizabeth	Union County	
2007	0.043	0.000	0.043	0.104	0.032	0.178
2008	0.045	0.000	0.045	0.108	0.035	0.188
2009	0.049	0.000	0.049	0.103	0.050	0.202
2010	0.054	0.000	0.054	0.109	0.049	0.212
2011	0.054	0.000	0.054	0.126	0.048	0.228
2012	0.054	0.000	0.054	0.125	0.047	0.226
2013	0.058	0.000	0.058	0.133	0.047	0.238
2014	0.058	0.000	0.058	0.131	0.038	0.226
2015	0.067	0.000	0.067	0.153	0.041	0.261
2016	0.066	0.000	0.066	0.171	0.040	0.277

Source: Abstract of Ratables Union County

CITY OF ELIZABETH SCHOOL DISTRICT
PRINCIPAL PROPERTY TAX PAYERS - CURRENT YEAR AND NINE YEARS AGO
UNAUDITED

Taxpayer	2016		2007	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Taxpayer 1	70,092,200	3.89%	\$ 9,519,300	0.56%
Taxpayer 2	31,889,300	1.77%	8,217,200	0.48%
Taxpayer 3	16,967,400	0.94%	6,469,200	0.38%
Taxpayer 4	6,941,200	0.39%	5,535,200	0.33%
Taxpayer 5	4,600,800	0.26%	5,502,700	0.32%
Taxpayer 6	4,343,200	0.24%	4,689,400	0.28%
Taxpayer 7	4,144,500	0.23%	4,400,300	0.26%
Taxpayer 8	4,005,100	0.22%	4,392,000	0.26%
Taxpayer 9	3,913,300	0.22%	4,144,500	0.24%
Taxpayer 10	3,535,500	0.20%	3,366,900	0.20%
Total	\$ 150,432,500	8.36%	\$ 56,236,700	3.31%

Source: Municipal Tax Assessor

CITY OF ELIZABETH SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
UNAUDITED

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Amount	Percentage of Levy	
2007	\$37,165,104	\$37,165,104	100.00%	-
2008	38,651,708	38,651,708	100.00%	-
2009	40,970,810	40,970,810	100.00%	-
2010	44,248,475	44,248,475	100.00%	-
2011	48,673,323	48,673,323	100.00%	-
2012	48,673,323	48,673,323	100.00%	-
2013	48,673,323	48,673,323	100.00%	-
2014	52,313,124	52,313,124	100.00%	-
2015	52,313,124	52,313,124	100.00%	-
2016	59,813,124	59,813,124	100.00%	-

Source: City Treasurer's Office

CITY OF ELIZABETH SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
UNAUDITED

Governmental Activities

Fiscal Year Ended June 30,	General Obligation Bonds	Mortgage	Capital Leases	Note Payable	Total District	Percentage of Personal Income ^a	Per Capita ^a
2007	-	-	\$1,953,927	-	\$1,953,927	0.08%	\$16
2008	-	-	1,417,650	-	1,417,650	0.06%	11
2009	-	-	2,134,084	-	2,134,084	0.08%	17
2010	-	-	2,600,594	-	2,600,594	0.10%	21
2011	-	-	2,311,078	-	2,311,078	0.09%	18
2012	-	-	2,822,119	-	2,822,119	0.10%	22
2013	-	-	2,958,439	-	2,958,439	0.10%	23
2014	-	-	17,744,477	-	17,744,477	0.59%	139
2015	-	788,500	21,812,540	-	22,601,040	0.72%	176
2016	-	646,250	18,958,755	\$6,096,958	25,701,963	0.80%	199

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.

CITY OF ELIZABETH SCHOOL DISTRICT
RATIOS OF NET BONDED DEBT OUTSTANDING
UNAUDITED

<u>General Bonded Debt Outstanding</u>					
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
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
2014	-	-	-	0.00%	n/a
2015	-	-	-	0.00%	n/a
2016	-	-	-	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.

CITY OF ELIZABETH SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2016
UNAUDITED

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
City of Elizabeth	\$ 146,839,896	100%	\$ 146,839,896
City of Elizabeth Parking Authority	2,310,000	100%	2,310,000
County of Union - City's Share	940,986,428	10.18%	95,815,187
Subtotal, overlapping debt			<u>244,965,083</u>
Elizabeth District Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 244,965,083</u>

Sources: City of Elizabeth Chief Financial Officer

CITY OF ELIZABETH SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
UNAUDITED

Legal Debt Margin Calculation for Fiscal Year 2016

Equalized valuation basis		
	2014	\$ 6,453,290,346
	2015	6,806,674,489
	2016	<u>6,685,106,716</u>
	[A]	<u>\$ 19,945,071,551</u>
Average equalized valuation of taxable property	[A/3]	\$ 6,648,357,184
Debt limit (4% of average equalization value)	[B]	265,934,287
Total Net Debt Applicable to Limit	[C]	-
Legal debt margin	[B-C]	\$ 265,934,287

391

	<u>Fiscal Year</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt limit	\$ 419,403,337	\$ 486,718,704	\$ 535,274,152	\$ 540,319,691	\$ 509,471,222	\$ 464,369,329	\$ 428,642,546	\$ 404,329,421	\$ 399,909,784	\$ 265,934,287
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 419,403,337</u>	<u>\$ 486,718,704</u>	<u>\$ 535,274,152</u>	<u>\$ 540,319,691</u>	<u>\$ 509,471,222</u>	<u>464,369,329</u>	<u>428,642,546</u>	<u>404,329,421</u>	<u>\$ 399,909,784</u>	<u>265,934,287</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
UNAUDITED

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
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%
2014	127,558	3,003,629,277	23,547	11.30%
2015	128,705	3,121,557,011	24,254	8.40%
2016	129,007	3,222,748,040	24,981	6.40%

Source:

a Population information provided by the NJ Dept of Labor and Workforce Development as of 07/01/2015

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

CITY OF ELIZABETH SCHOOL DISTRICT
PRINCIPAL EMPLOYERS - CURRENT YEAR AND NINE YEARS AGO
UNAUDITED

2016			2007		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Maher Terminals	1,064	0.85%	Federal Express	3,356	3.73%
Wakefern Food Corp.	1,008	0.81%	Trinitas	3,000	3.33%
AFI Food Service	539	0.43%	Wakefern Food Corp.	1,400	1.56%
Actavis	521	0.42%	New England Motor Freight	1,000	1.11%
Olympia Trail Bus Co.	443	0.35%	Interbake Foods	850	0.94%
New England Motor Freight	386	0.31%	Michael Foods	750	0.83%
Atalanta	249	0.20%	IKEA U.S. Inc.	740	0.82%
Duro Hilex Poly, LLC	234	0.19%	Nilsen Detective Agency	600	0.67%
Ikea	222	0.18%			0.00%
East Coast Warehouse	165	0.13%			0.00%
	<u>4,831</u>	<u>3.86%</u>		<u>11,696</u>	<u>13.00%</u>

Source: District Records

CITY OF ELIZABETH SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
UNAUDITED

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction:										
Regular	1,958	1,566	1,476	1,690	1,566	1,930	2,022	2,068	2,012	1,924
Special education	233	394	286	425	435	234	247	313	286	279
Other special education	122	228	206	214	200	188	190	152	144	130
Vocational	35	13	13	12	13	8	8	21	18	15
Other instruction	74	180	214	167	171	75	74	79	79	72
Support Services:										
Student & instruction related services	440	385	412	454	414	450	477	462	402	368
General administration	17	9	10	8	8	7	7	9	8	7
School administrative services	162	93	103	108	106	117	115	106	103	98
Central services	67	16	24	24	27	19	18	29	23	25
Administrative information technology	52	42	50	52	52	50	49	40	40	40
Plant operations and maintenance	448	349	571	573	565	625	674	584	536	510
Pupil transportation	81	56	31	32	28	12	10	64	62	58
Other support services	25	351	247	205	191	183	185	193	172	164
Special Schools										
Food Service	368	180	267	243	216	164	195	218	197	182
Total	4,082	3,862	3,910	4,207	3,992	4,062	4,271	4,338	4,082	3,872

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT
OPERATING STATISTICS
UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Early Childhood	Elementary K-8 ^d	Middle School ^d	Senior High School				
2007	21,214	\$388,631,291	\$18,320	8.25%	2,191	11.3	9.4	9.1	11.3	20,923.1	19,623.6	-0.25%	93.79%
2008	21,308	401,280,370	18,832	2.80%	2,228	10.9	9.8	8.1	10.1	20,984.3	19,622.2	0.29%	93.51%
2009	21,382	393,392,941	18,398	-2.30%	2,223	11.0	9.6	-	9.8	21,203.2	19,740.6	1.04%	93.10%
2010	21,744	428,113,416	19,689	7.01%	2,174	11.5	10.1	-	9.4	21,590.9	20,234.8	1.83%	93.72%
2011	22,752	426,089,976	18,728	-4.88%	2,026	11.3	11.6	-	10.3	22,639.6	21,137.6	4.86%	93.37%
2012	23,391	489,014,780	20,906	11.63%	1,840	13.7	13.1	-	11.5	23,278.4	21,923.3	2.82%	94.18%
2013	24,122	515,104,344	21,354	2.14%	1,881	13.9	13.2	-	11.7	24,056.9	22,617.1	3.34%	94.02%
2014	24,870	525,910,808	21,146	-0.97%	1,974	12.9	13.1	-	11.5	24,774.4	23,328.4	2.98%	94.16%
2015	25,743	522,441,575	20,295	-4.03%	2,083	12.7	12.9	-	11.6	25,674.0	24,073.5	3.63%	93.77%
2016	26,053	525,163,098	20,157	-0.68%	2,099	12.7	13.0	-	12.0	25,994.4	24,534.6	1.25%	94.38%

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.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Elementary										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	156,748	156,748	156,748	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,124	1,230	1,025	1,027	1,280	1,313	1,344	1,365	1,343	1,406
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	528	570	645	440	594	635	644	682	695	680
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	616	672	576	602	602	651	658	687	702	711
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	951	960	922	778	852	792	846	884	918	960
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	605	639	641	676	703	733	742	670	681	670
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	454	462	411	411	411	435	484	455	481	476
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	855	845	734	764	764	764	779	783	792	842
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	560	562	501	646	646	664	644	682	693	661
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	45,655	45,655	45,655	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	466	439	515	554	714	770	782	786	731	680
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	111,156	111,156	111,156	140,236	140,236	140,236	140,236	140,236
Capacity (students)										
Enrollment	946	1,009	875	-	819	966	1,059	970	966	974
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	412	411	540	577	577	563	561	539	578	560
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	683	745	623	678	735	741	714	714	707	662
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	262	272	339	371	371	452	457	421	397	360
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	40,805	40,805	40,805	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	234	249	263	140	169	192	218	418	493	597
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	69,236	69,236	69,236	92,236	92,236	92,236	92,236
Capacity (students)										
Enrollment	809	856	831	639	726	743	757	715	799	773
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	501	491	541	555	555	560	597	612	691	653
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	500	500	500	483	526	524	524	502	499	504

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
District Building										
Number 27 Dr. Antonio Pantoja										
Square Feet	-	-	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806
Capacity (students)										
Enrollment	-	-	896	892	1,012	1,029	1,033	979	989	1,023
Number 28 Juan Pablo Duarte-Jose Julian Marti										
Square Feet	-	-	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532
Capacity (students)										
Enrollment	-	-	680	816	919	906	971	917	948	994
Number 29 Dr. Albert Einstein (2006)										
Square Feet	176,666	176,666	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	793	804	811
Number 30 Ronald Regan (2006)										
Square Feet	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)										
Enrollment	737	753	752	677	784	778	784	791	767	791
Number 31 Monsignor Joao S. Antao										
Square Feet	-	-	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	-	-	345	345	677	772	777	945	967	959
Number 8 I Prep Academy										
Square Feet	-	-	-	-	-	-	40,516	40,516	40,516	40,516
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	383	406	405
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	309	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	306	307
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	54,959	54,959	54,959	54,959	54,959	58,857	58,857	58,857	58,857	58,857
Capacity (students)										
Enrollment	300	300	300	300	300	300	300	300	308	307
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	5,279	5,111	5,077	679	687	721	769	818	840	840
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	1,105	1,277	1,277
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	827	929	1,066
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	700	687	670
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	239	-	-	-	-	-	-	-	-
Elizabeth High School - Upper Academy										
Square Feet	49,448	49,448	49,448	49,448	49,448	53,088	53,088	53,088	53,088	53,088
Capacity (students)										
Enrollment	373	353	-	-	-	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<u>District Building</u>										
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	826	758	698	712	712	730	828	791	847	848
Number 7 Terence Reilly School										
Square Feet	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030	198,030
Capacity (students)										
Enrollment	872	765	784	1,390	910	998	994	1,018	1,004	1,034
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	93,510	93,510	93,510	93,510	93,510	117,344	117,344	117,344	117,344	117,344
Capacity (students)										
Enrollment	711	721	-	676	708	875	914	950	973	989

Number of Schools at June 30, 2016
 Elementary = 23
 High School = 8
 Early Childhood Centers = 3

Source: District Facilities Office

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF REQUIRED MAINTENANCE
UNAUDITED

Undistributed expenditures - Required maintenance for school facilities - 11-000-261-XXX

School Facilities *	Project Numbers	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
George Washington School # 1	N/A	\$ 273,904	\$ 336,284	\$ 246,057	\$ 289,029	\$ 320,194	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 3,790,374
Winfield Scott School # 2	N/A	107,180	163,060	123,676	143,350	137,726	156,768	122,078	241,574	176,863	152,610	1,524,885
Peterstown School # 3	N/A	159,277	173,835	153,951	175,176	165,712	145,007	139,251	151,477	145,658	594,934	2,004,278
Marquis de Lafayette #6	N/A	191,282	293,338	165,326	206,933	212,437	231,061	251,132	322,983	281,201	314,090	2,469,783
Elmora School # 12	N/A	87,833	78,587	91,687	84,728	91,942	112,565	152,422	156,558	173,588	122,591	1,152,501
Benjamin Franklin School # 13	N/A	113,915	126,993	126,055	114,854	113,223	121,994	170,107	134,692	158,542	137,302	1,317,677
Abraham Lincoln School # 14	N/A	138,363	123,132	123,335	144,092	128,599	170,121	170,704	308,413	224,614	182,406	1,713,779
Christopher Columbus School # 15	N/A	73,731	80,741	65,113	80,941	80,535	96,208	150,400	107,998	105,677	223,023	1,064,367
Madison Monroe School # 16	N/A	88,170	74,455	83,505	90,131	134,423	181,575	192,151	327,776	207,067	180,957	1,560,210
Mabel Holmes School # 5	N/A	144,251	163,243	139,554	200,200	210,423	274,724	293,791	340,239	287,850	237,232	2,291,507
Robert Morris School # 18	N/A	91,962	89,483	93,177	87,097	109,494	113,275	150,390	229,325	116,071	112,664	1,192,938
Woodrow Wilson School # 19	N/A	95,946	103,294	95,177	109,783	144,232	170,220	161,453	165,004	164,126	122,451	1,331,686
John Marshall School # 20	N/A	76,573	110,532	69,905	103,939	88,242	130,342	91,725	104,991	146,442	95,911	1,018,602
No. 88 Lower Academy —	N/A	-	80,272	63,692	60,699	70,776	67,519	42,781	42,480	98,730	54,545	581,494
No. 89 Upper Academy —	N/A	85,876	102,394	90,470	110,657	108,735	133,160	134,837	325,259	173,547	133,455	1,398,390
Nicholas Murray Butler School # 23	N/A	119,957	152,599	124,682	135,127	155,974	176,572	214,207	182,940	237,448	287,204	1,786,710
Charles Hudson # 25	N/A	148,621	147,530	132,497	155,567	154,016	155,420	161,232	259,708	213,826	163,798	1,692,215
Dr. Orlando Edreira Academy #26	N/A	128,130	173,072	124,758	125,752	121,675	98,049	159,667	136,178	188,034	110,413	1,365,728
Terence Reily School # 7	N/A	249,178	262,282	247,522	311,417	302,899	238,518	339,732	308,449	269,185	360,318	2,889,500
Alexander Hamilton #80	N/A	117,003	128,062	123,206	138,273	178,671	230,826	246,767	471,970	260,008	187,105	2,081,891
Joseph Battin #4	N/A	179,625	219,658	211,375	190,047	207,254	235,985	269,503	293,267	236,886	314,756	2,358,356
Terrence C. Reilly School #76	N/A	74,760	-	-	-	-	-	-	-	-	-	74,760
Elizabeth High School #81	N/A	818,883	707,343	657,173	716,486	690,699	672,616	843,746	1,395,217	873,083	856,488	8,231,734
Jefferson House #84	N/A	159,277	202,047	248,490	357,678	292,834	296,311	415,480	348,965	413,152	293,826	3,028,060
Sam Aboff House #86	N/A	21,847	52,938	55,039	48,942	60,824	108,139	58,067	80,038	136,218	64,688	686,740
Thomas Edison Vo Tech #87	N/A	124,213	291,093	180,544	280,608	246,693	304,552	346,915	714,773	371,717	234,892	3,096,000
Francis C. Smith ECC #50	N/A	75,788	82,772	89,320	74,494	83,352	92,725	93,206	86,412	88,091	76,256	842,416
Donald Stewart ECC #51	N/A	79,168	104,729	81,275	98,785	87,931	94,980	110,461	86,542	100,564	95,739	940,174
Dr. Martin Luther King ECC #52	N/A	62,746	82,115	70,125	85,980	90,975	92,608	88,265	107,675	94,489	115,053	890,031
Dr. Antonia Pantoja #27	N/A	-	-	73,339	113,124	115,045	136,351	141,055	166,855	175,607	169,698	1,091,074
Juan Pablo Duarte-Jose Julian Marti #28	N/A	-	-	88,342	137,705	147,895	149,246	191,234	181,106	197,885	229,745	1,323,158
Dr. Albert Einstein #29	N/A	128,798	112,371	137,192	134,958	147,143	217,836	180,704	206,545	203,937	175,351	1,644,835
Ronald Regan Academy #30	N/A	49,622	123,443	97,555	139,718	141,287	156,435	187,396	191,550	182,024	160,413	1,429,443
Victor Mravlag #21	N/A	-	-	-	-	-	-	-	58,706	118,877	201,303	378,886
iPrep Academy #8	N/A	-	-	-	-	-	-	-	80,192	149,905	111,059	341,156
Monsignor Joao S. Antao #31	N/A	40,555	145,646	135,234	153,999	161,077	171,172	154,340	210,242	157,252	175,527	1,505,044
Mitchell Bldg/School 23 Annex	N/A	-	-	-	-	-	-	-	-	-	17,285	-
		\$ 4,306,434	\$ 5,087,343	\$ 4,608,348	\$ 5,400,269	\$ 5,502,937	\$ 6,100,545	\$ 6,968,685	\$ 8,956,088	\$ 7,720,571	\$ 7,456,447	\$ 62,090,382

* 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

CITY OF ELIZABETH SCHOOL DISTRICT
INSURANCE SCHEDULE
UNAUDITED

<u>Description</u>	<u>Coverage Limits</u>	<u>Deductible</u>
Commercial Property Package		
Blanket Real and Personal Property	350,000,000	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	25,000
Gym Floor Covering	20,000,000	500,000
Flood - All Other Zones	75,000,000	25,000
Terrorism	100,000,000	25,000
Cyber Liability	1,000,000	25,000
Environmental Liability	1,000,000	
Earthquake	50,000,000	25,000
Service Interruption	250,000	24 Hours
Boiler and Machinery		
Equipment Breakdown	100,000,000	25,000
Extra Expense	10,000,000	25,000
Off Premise Property Damage	100,000	25,000
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)	110,000	1,000
Medical Payments	10,000	1,000

CITY OF ELIZABETH SCHOOL DISTRICT
INSURANCE SCHEDULE
UNAUDITED

Errors and Omissions		
Aggregate/policy period	16,000,000	75,000
Legal Defense per Claim	100,000	75,000
Legal Defense Aggregate	300,000	75,000
Student Accident		
Aggregate/Catastrophic	5,000,000	
Disability	1,000,000	
Primary WC-TPA		
SIR		
Excess Workers Compensation		
Per Occurrence	100,000,000	800,000-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	
G. Matheus	300,000	
Travel Accidents		
Aggregate	500,000	
Each Occurrence	100,000	
Prescription		
Single	190,320	
Family	510,650	
P&C	258,050	
Dental		
Composite Rate	72,550	
Vision		
Rate	6.22	

SINGLE AUDIT SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable President and Members
of the Board of Education
City of Elizabeth School District
County of Union
Elizabeth, New Jersey 07201

We have audited, in accordance with the 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, the financial statements of City of Elizabeth School District (the "District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated February 14, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Elizabeth's School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

SUPLEE, CLOONEY & COMPANY

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 School District's financial statements will not be prevented, or detected and corrected on a timely basis. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies as findings 2016-001 and #2016-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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*. However we noted immaterial instances of noncompliance that we have reported to the Board of Education of the City of Elizabeth School District in a separate Auditor's Management Report on Administrative Findings – Financial and Compliance dated February 14, 2017.

The City of Elizabeth School District's Response to Findings

The District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance 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* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 948

February 14, 2017



SUPLEE, CLOONEY & COMPANY

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND WITH
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

Honorable President and Members
of the Board of Education
City of Elizabeth School District
County of Union
Elizabeth, New Jersey 07201

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 Federal *OMB Compliance Supplement* and the New Jersey *OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the City of Elizabeth School District's major federal and state programs for the year ended June 30, 2016. The 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.

Auditor's 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 requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*) and New Jersey *OMB 15-08*. Those standards, the *Uniform Guidance* and New Jersey *OMB 15-08* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance 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.

SUPLEE, CLOONEY & COMPANY

Opinion on Each Major Federal and State Program

In our opinion, the City of Elizabeth School District complied, in all material respects, with the types 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, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with Uniform Guidance and New Jersey OMB 15-08 and which are described in the accompanying Schedule of Findings and Questioned Costs as items #2016-03, #2016-004, #2016-005, #2016-006, #2016-007 and #2016-008. Our opinion on each major federal and state program is not modified with respect to these matters. The District's response to the noncompliance findings identified in our audit will be described in the District's corrective action plan on file in the District office. We did not audit the District's response and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

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 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 the *Uniform Guidance* and New Jersey *OMB 15-08*, 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. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs and Independent Auditor's Management Report on Administrative Findings - Financial, Compliance and Performance, as findings #2016-03, #2016-004, #2016-005, #2016-006, #2016-007 and #2016-008 to be significant deficiencies.

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.

SUPLEE, CLOONEY & COMPANY

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance* and State of New Jersey *OMB 15-08*. Accordingly, this report is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 948

February 14, 2017

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2015	Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2016		
											(Accounts Receivable)	Unearned Revenue/ Interfund Payable	Due to Grantor at June 30, 2016
General Fund:													
U.S. Department of Education													
Medical Assistance Program (SEMI)	93.778	1605NJ5MAP	N/A	1,059,980	07/01/2015 to 6/30/2016	\$ -	\$ -	\$ 467,442	\$ (1,059,980)	\$ -	\$ (592,538)	\$ -	
Medical Assistance Program (SEMI)	93.778	1605NJ5MAP	N/A	865,300	07/01/2014 to 6/30/2015	(233,985)	-	233,985	-	-	-	-	
Total General Fund						(233,985)	-	701,427	(1,059,980)	-	(592,538)	-	
Special Revenue Fund:													
U.S. Department of Education													
Passed - through State Department of Education:													
Special Education Cluster													
IDEA	84.027	S027A151100	IDEA236016	6,463,152	07/01/2015 to 06/30/2016	-	-	2,973,542	(5,721,583)	-	(3,489,610)	741,569	
IDEA Carryover	84.027	S027A151100	IDEA236015	6,070,542	07/01/2014 to 06/30/2015	70,847	-	1,110,028	(612,268)	-	-	568,607	
IDEA	84.027	S027A151100	IDEA236014	5,806,773	09/01/2013 to 08/31/2014	(702,385)	-	-	-	-	(1,054,416)	352,031	
IDEA	84.027	S027A151100	IDEA236010	5,305,987	09/01/2009 to 08/31/2010	(78,648)	-	-	-	-	(178,647)	99,999	
IDEA	84.027	S027A151100	IDEA236009	5,347,239	09/01/2008 to 08/31/2009	540	-	-	-	-	-	540	
IDEA	84.027	S027A151100	IDEA236008	5,028,357	09/01/2005 to 06/30/2006	1,121	-	-	-	-	-	1,121	
IDEA Preschool	84.173	S027A151100	IDEA236016	126,180	07/01/2015 to 06/30/2016	-	-	-	-	-	(126,180)	126,180	
IDEA Preschool	84.173	S027A151100	IDEA236015	116,613	07/01/2014 to 06/30/2015	(21,180)	-	21,180	-	-	-	-	
IDEA Preschool	84.173	S027A151100	IDEA236014	113,681	09/01/2013 to 08/31/2014	(20,200)	-	20,200	-	-	-	-	
IDEA Preschool	84.173	S027A151100	IDEA236013	135,221	09/01/2012 to 08/31/2013	-	-	-	-	-	(417)	417	
IDEA Preschool	84.173	S027A151100	IDEA236012	128,626	09/01/2011 to 08/31/2012	1,642	-	-	-	-	-	1,642	
IDEA Preschool	84.173	S027A151100	IDEA236010	115,707	09/01/2009 to 08/31/2010	1,489	-	-	-	-	-	1,489	
IDEA Preschool	84.173	S027A151100	IDEA236009	111,956	09/01/2008 to 08/31/2009	(6,911)	-	-	-	-	(15,472)	8,561	
IDEA Preschool	84.173	S027A151100	IDEA236008	125,885	09/01/2007 to 08/31/2008	8,992	-	-	-	-	-	8,992	
IDEA Preschool	84.173	S027A151100	IDEA236006	167,542	09/01/2005 to 06/30/2006	8,407	-	-	-	-	-	8,407	
IDEA Preschool	84.027	S027A151100	IDEA236005	144,696	09/01/2003 to 06/30/2004	(5,882)	-	-	-	-	(5,882)	-	
Total Special Education Cluster						(742,168)	-	4,124,950	(6,333,851)	-	(4,870,624)	1,919,555	
Title I, Part A	84.010	S010A150030	NCLB132005	8,265,724	09/01/2004 to 08/31/2005	11,282	-	-	-	-	-	11,282	
Title I, Part A Carryover	84.010	S010A150030	NCLB132006	411,594	09/01/2005 to 08/31/2006	18,412	-	-	-	-	(73,768)	92,180	
Title I, Part A Carryover	84.010	S010A150030	NCLB132004	332,021	09/01/2003 to 08/31/2004	28,986	-	-	-	-	-	28,986	
Title I, Part A	84.010	S010A150030	NCLB132016	8,062,812	07/01/2015 to 6/30/2016	-	-	5,577,618	(7,513,955)	-	(2,485,194)	548,857	
Title I, Part A School Rewards	84.010	S010A150030	NCLB132016	150,000	07/01/2015 to 6/30/2016	-	-	150,000	(149,560)	-	-	440	
Title I, Part A Distinguished school award	84.010	S010A150030	NCLB132016	30,000	07/01/2015 to 6/30/2016	-	-	30,000	(18,930)	-	-	11,070	
Title I, Part A Carryover	84.010	S010A150030	NCLB132015	7,913,710	07/01/2014 to 6/30/2015	(1,282,619)	-	2,270,073	(1,828,394)	-	(840,940)	-	
Title I, Part A School #7 Rewards	84.010	S010A150030	NCLB132015	88,268	07/01/2014 to 06/30/2015	4,497	-	-	-	-	-	4,497	
Title I, Part A Carryover	84.010	S010A150030	NCLB132014	7,154,886	09/01/2013 to 08/31/2014	557,437	-	-	-	-	-	557,437	
ARRA Title I	84.389	N/A	ARRA 11	6,123,444	09/01/2009 to 08/31/2011	(51,334)	-	-	-	-	(109,267)	57,933	
ARRA Title I SIA	84.388	N/A	ARRA 11	183,645	09/01/2009 to 08/31/2011	12,958	-	-	-	-	-	12,958	
Title I SIA	84.010	S010A150030	NCLB132011	364,477	09/01/2010 to 08/31/2011	53,358	-	-	-	-	-	53,358	
Title I SIA	84.010	S010A150030	NCLB132009	336,011	09/01/2008 to 08/31/2009	112,255	-	-	-	-	-	112,255	
Title I SIA Carryover	84.010	S010A150030	NCLB132004	351,073	09/01/2003 to 06/30/2004	(1,664)	-	-	-	-	(1,664)	-	
Title I SIA Part G	84.010	S010A150030	NCLB132009	100,000	09/01/2008 to 08/31/2009	2,172	-	-	-	-	(3,750)	5,922	
Title I SIA Part G	84.010	S010A150030	NCLB132008	223,000	09/01/2007 to 08/31/2008	(207,842)	-	-	-	-	(223,000)	15,158	
Title IV	84.188	N/A	NCLB132005	205,392	09/01/2004 to 08/31/2005	1,426	-	-	-	-	-	1,426	
Title IV	84.188	N/A	NCLB132006	207,976	09/01/2005 to 08/31/2006	39	-	-	-	-	-	39	
Title IV Carryover	84.188	N/A	NCLB132004	41,599	09/01/2003 to 08/31/2004	4,504	-	-	-	-	-	4,504	
Adult Basic Skills	84.002	N/A	N/A	75,980	09/01/2014 to 08/31/2015	(75,980)	-	75,980	-	-	-	-	
Adult Basic Skills	84.002	N/A	N/A	104,800	09/01/2013 to 08/31/2014	(1)	-	-	-	-	(1)	-	
Adult Basic Skills	84.002	N/A	N/A	150,000	09/01/2010 to 08/31/2011	(8)	-	-	-	-	(8)	-	
Adult Basic Skills	84.002	N/A	N/A	60,000	09/01/2015 to 08/31/2016	-	-	28,419	(58,144)	-	(31,581)	1,856	
Adult Basic Skills	84.002	N/A	N/A	210,000	09/01/2009 to 08/31/2010	12,999	-	-	-	-	(7,622)	20,621	
Carl Perkins	84.048	V048A140030	N/A	228,564	09/01/2015 to 06/30/2016	-	-	176,438	(217,317)	-	(52,126)	11,247	
Carl Perkins	84.048	V048A140030	N/A	286,937	09/01/2014 to 06/30/2015	(3,160)	-	36,025	-	-	-	32,865	
Carl Perkins	84.048	V048A140030	N/A	269,826	09/01/2013 to 06/30/2014	(32,197)	-	-	-	-	(44,564)	12,367	
Carl Perkins	84.048	V048A140030	N/A	288,974	09/01/2012 to 06/30/2013	27	-	-	-	-	(5,909)	5,936	
Carl Perkins	84.048	V048A140030	N/A	274,264	09/01/2011 to 06/30/2012	(1,753)	-	-	-	-	(1,753)	-	
Carl Perkins	84.048	V048A140030	N/A	271,671	09/01/2010 to 06/30/2011	1,267	-	-	-	-	(17,791)	19,058	
Carl Perkins	84.048	V048A140030	N/A	293,487	09/01/2009 to 06/30/2010	1,369	-	-	-	-	(23,867)	25,236	
Carl Perkins	84.048	V048A140030	N/A	342,435	09/01/2007 to 06/30/2008	8,177	-	-	-	-	-	8,177	
Carl Perkins	84.048	V048A140030	N/A	281,915	09/01/2006 to 06/30/2007	11,867	-	-	-	-	-	11,867	
Carl Perkins	84.048	V048A140030	N/A	274,805	09/01/2004 to 06/30/2005	9,452	-	-	-	-	-	9,452	
Carl Perkins	84.048	V048A140030	N/A	265,451	09/01/2003 to 06/30/2004	13,154	-	-	-	-	-	13,154	
Federal Emergency Management Agency	84.938C	N/A	N/A	38,815	10/30/2012 to 06/30/2013	(38,815)	-	-	-	-	(38,815)	-	
Title IIA	84.367	S367A150029	NCLB132016	1,432,767	07/01/2015 to 06/30/2016	-	-	749,658	(971,238)	-	(683,109)	461,529	
Title IIA Carryover	84.367	S367A150029	NCLB132015	1,456,232	07/01/2014 to 06/30/2015	75,696	-	632,251	(718,450)	-	(10,503)	-	
Title IIA Carryover	84.367	S367A150029	NCLB132014	1,431,420	09/01/2013 to 08/31/2014	(174,979)	-	-	-	-	(174,979)	-	
Title IIA	84.367	S367A150029	NCLB132009	1,752,513	09/01/2008 to 08/31/2009	2,888	-	-	-	-	-	2,888	
Title IIA Carryover	84.367	S367A150029	NCLB132005	1,789,157	09/01/2004 to 08/31/2005	9,510	-	-	-	-	-	9,510	
Title IIA Carryover	84.367	S367A150029	NCLB132004	1,808,558	09/01/2003 to 08/31/2004	(2,177)	-	-	-	-	(2,597)	420	
Title IIA Carryover	84.367	S367A150029	NCLB132006	78,688	09/01/2005 to 08/31/2006	3,321	-	-	-	-	-	3,321	
Title IID Technology	84.318d	N/A	NCLB132011	21,976	09/01/2010 to 08/31/2011	(996)	-	-	-	-	(1,314)	318	
Title IID Technology Carryover	84.318d	N/A	NCLB132006	157,181	09/01/2005 to 08/31/2006	9,783	-	-	-	-	-	9,783	
Title IID Technology Carryover	84.318d	N/A	NCLB132005	210,362	09/01/2004 to 08/31/2005	3,117	-	-	-	-	-	3,117	
Title IID Technology Carryover	84.318d	N/A	NCLB132004	209,296	09/01/2003 to 08/31/2004	1,630	-	-	-	-	(402)	2,032	

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEARS ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2015	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2016		
											(Accounts Receivable)	Uncamed Revenue/ Interfund Payable	Due to Grantor at June 30, 2016
Special Revenue Fund:													
U.S. Department of Education													
Passed - through State Department of Education:													
Title III A	84.365	S365A150030	NCLB132016	1,048,684	07/01/2015 to 06/30/2016	-	-	644,467	(945,482)	-	(404,217)	103,202	-
Title III A Carryover	84.365	S365A150030	NCLB132015	1,010,900	07/01/2014 to 06/30/2015	(216,238)	-	275,899	(111,468)	-	(52,016)	209	-
Title III A Carryover	84.365	S365A150030	NCLB132014	939,484	09/01/2013 to 08/31/2014	(18,284)	-	-	-	-	(90,139)	71,855	-
Title IIIA	84.365	S365A150030	NCLB132009	857,183	09/01/2008 to 08/31/2009	(21,885)	-	-	-	-	(21,885)	-	-
Title IIIA Carryover	84.365	S365A150030	NCLB132005	896,553	09/01/2004 to 08/31/2005	5,164	-	-	-	-	-	5,164	-
Title III Carryover	84.365	S365A150030	NCLB132005	943,888	09/01/2003 to 08/31/2004	462	-	-	-	-	-	462	-
Title IIIA Carryover	84.365	S365A150030	NCLB132006	1,074,172	09/01/2005 to 08/31/2006	(20,007)	-	-	-	-	(21,284)	1,277	-
Title III Immigrant	84.365	S365A150030	NCLB132016	319,937	07/01/2015 to 06/30/2016	-	-	101,018	(160,761)	-	(218,919)	159,176	-
Title V Carryover	84.298	N/A	NCLB132006	117,264	09/01/2005 to 08/31/2006	3,349	-	-	-	-	-	3,349	-
Title V Carryover	84.298	N/A	NCLB132004	111,314	09/01/2003 to 08/31/2004	(3,951)	-	-	-	-	(3,951)	-	-
Title V Carryover	84.298	N/A	NCLB132005	182,127	09/01/2004 to 08/31/2005	1,073	-	-	-	-	-	1,073	-
NJ Refugee Student Impact	93.576	N/A	N/A	98,715	09/01/2005 to 06/30/2006	2,729	-	-	-	-	-	2,729	-
NJ Refugee Student Impact	93.576	N/A	N/A	109,919	09/01/2003 to 06/30/2004	16,439	-	-	-	-	-	16,439	-
Disaffected Youth	84.186	N/A	N/A	251,100	09/01/2003 to 06/30/2004	99,186	-	-	-	-	-	99,186	-
Disaffected Youth	84.186	N/A	N/A	285,576	09/01/2002 to 06/30/2003	88,276	-	-	-	-	-	88,276	-
STAR-W	84.318	N/A	N/A	154,260	09/01/2005 to 06/30/2006	2,201	-	-	-	-	-	2,201	-
STAR-W	84.318	N/A	N/A	240,000	09/01/2004 to 06/30/2005	(286)	-	-	-	-	(286)	-	-
Matrix Grant	84.366B	N/A	N/A	139,978	09/01/2006 to 06/30/2007	39,364	-	-	-	-	-	39,364	-
Matrix Grant	84.366B	N/A	N/A	112,613	09/01/2005 to 06/30/2006	16,617	-	-	-	-	-	16,617	-
Advance Placement Grant	84.323A	N/A	N/A	40,201	09/01/2004 to 08/31/2005	(29,879)	-	-	-	-	(29,879)	-	-
Reading First	84.357	N/A	N/A	749,597	08/01/2009 to 06/30/2010	(111,982)	-	-	-	-	(150,527)	38,545	-
Reading First	84.357	N/A	N/A	2,193,839	09/01/2007 to 06/30/2008	205,726	-	-	-	-	(2,829)	208,555	-
Reading First	84.357	N/A	N/A	2,014,674	09/01/2006 to 06/30/2007	(790)	-	-	-	-	(790)	-	-
Reading First	84.357	N/A	N/A	2,088,014	09/01/2005 to 06/30/2006	62,766	-	-	-	-	-	62,766	-
Reading First	84.357	N/A	N/A	2,031,225	09/01/2004 to 06/30/2005	(33,941)	-	-	-	-	(33,941)	-	-
Reading First	84.357	N/A	N/A	1,750,000	09/01/2003 to 06/30/2004	15,671	-	-	-	-	-	15,671	-
Community for Learning	84.287	N/A	N/A	500,000	09/01/2003 to 06/30/2004	71,340	-	-	-	-	-	71,340	-
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	535,000	09/01/2013 to 08/31/2014	\$(123,404)	\$	\$	\$	\$	\$(171,837)	\$ 48,433	\$
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	535,000	09/01/2009 to 08/31/2010	(21,344)	-	-	-	-	(26,169)	4,825	-
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	534,515	09/01/2008 to 08/31/2009	(41,324)	-	-	-	-	(49,433)	8,109	-
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	535,000	09/01/2007 to 08/31/2008	10,773	-	-	-	-	(1,859)	12,632	-
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	492,090	09/01/2004 to 08/31/2005	(72,343)	-	-	-	-	-	-	-
21 ST Century Comm. Learning	84.287C	S287C150030	N/A	535,000	09/01/2005 to 08/31/2006	3,508	-	-	-	-	-	3,508	-
Race To The Top	84.413A	N/A	FT 13	\$ 663,131	07/01/2012 to 11/30/2015	(118,558)	-	217,199	(78,991)	-	-	19,650	-
ARRA - IDEA	84.391	N/A	ARRA 11	6,517,318	09/01/2009 to 08/31/2011	12,485	-	-	-	-	(25,943)	38,428	-
ARRA - IDEA Preschool	84.392	N/A	ARRA 11	237,007	09/01/2009 to 08/31/2011	24,665	-	-	-	-	-	24,665	-
Total Special Revenue Fund						(1,796,532)		15,089,995	(19,106,541)		(11,011,052)	5,270,317	
Enterprise Fund:													
U.S. Department of Agriculture													
Passed - through State Department of Education:													
Child Nutrition Cluster													
School Breakfast Program	10.553	16161NJ304N1099	N/A	4,078,826	09/01/2015 to 06/30/2016	-	-	3,228,337	(4,078,825)	-	(850,488)	-	-
School Breakfast Program	10.553	16161NJ304N1099	N/A	3,829,486	09/01/2014 to 06/30/2015	(363,930)	-	363,930	-	-	-	-	-
National School Lunch Program	10.555	16161NJ304N1099	N/A	9,835,772	09/01/2015 to 06/30/2016	-	-	7,878,805	(9,835,771)	-	(1,956,966)	-	-
National School Lunch Program	10.555	16161NJ304N1099	N/A	9,536,768	09/01/2014 to 06/30/2015	(813,163)	-	813,165	-	-	-	-	-
Food Distribution Program	10.555	16161NJ304N1099	N/A	901,382	09/01/2014 to 06/30/2015	(6,926)	-	-	-	-	-	-	-
Food Distribution Program	10.555	16161NJ304N1099	N/A	1,161,451	09/01/2015 to 06/30/2016	-	-	1,161,451	(1,161,451)	-	-	-	-
After School Snack Program	10.555	16161NJ304N1099	N/A	13,450	09/01/2015 to 06/30/2016	-	-	-	(13,450)	-	(3,094)	-	-
After School Snack Program	10.555	16161NJ304N1099	N/A	83,818	09/01/2014 to 06/30/2015	(4,232)	-	4,232	-	-	-	-	-
Summer Food Service Program	10.559	16161NJ304N1099	N/A	302,857	09/01/2014 to 06/30/2015	-	-	302,857	(302,857)	-	-	-	-
Total Child Nutrition Cluster						(1,188,253)		13,770,059	(15,392,354)		(2,810,548)		
Supplemental Nutrition Assistance Program	10.551	16161NJ304N1099	N/A	210,895	09/01/2015 to 06/30/2016	-	-	169,292	(210,895)	-	(41,603)	-	-
Supplemental Nutrition Assistance Program	10.551	16161NJ304N1099	N/A	N/A	09/01/2014 to 06/30/2015	(18,147)	-	18,147	-	-	-	-	-
Child and Adult Care Food Program	10.558	16161NJ304N1099	N/A	960,319	09/01/2015 to 06/30/2016	-	-	832,488	(960,319)	-	(127,831)	-	-
Child and Adult Care Food Program	10.558	16161NJ304N1099	N/A	860,152	09/01/2014 to 06/30/2015	(212,008)	-	212,008	-	-	-	-	-
Fresh Fruit and Vegetables	10.582	16161NJ304N1099	N/A	274,771	09/01/2015 to 06/30/2016	-	-	246,182	(274,471)	-	(28,289)	-	-
Fresh Fruit and Vegetables	10.582	16161NJ304N1099	N/A	271,989	09/01/2014 to 06/30/2015	(4,171)	-	4,171	-	-	-	-	-
Total Enterprise Fund						(1,422,579)		15,252,347	(16,838,039)		(3,008,271)		
Total Federal Financial Assistance						\$ (3,453,096)		\$ 31,043,769	\$ (37,004,560)		\$ (14,611,861)	\$ 5,270,317	

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period		Balance at June 30, 2015				Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2016			Memo		
			From	To	Unearned Revenue/ (Accounts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount	Cash Received		Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue/ Interfund Payable	Due to Grantor at	Budgetary Receivable	Cumulative Total Expenditures
State Department of Education															
General Fund:															
State Aid Public - Cluster															
Equalization Aid	16-495-034-5120-078	\$ 308,295.204	07/01/15	to 06/30/16	\$ -	\$ -	\$ -	\$ 277,911.626	\$ (308,295.204)	\$ 30,383.578	\$ -	\$ -	\$ -	\$ 30,383.578	\$ 308,295.204
Equalization Aid	15-495-034-5120-078	308,295.204	07/01/14	to 06/30/15	-	-	-	30,526.017	(30,526.017)	-	-	-	-	-	308,295.204
Education Adequacy Aid	16-495-034-5120-083	28,521.068	07/01/15	to 06/30/16	-	-	-	25,710.216	(28,521.068)	2,810.852	-	-	-	2,810.852	28,521.068
Education Adequacy Aid	15-495-034-5120-083	28,521.068	07/01/14	to 06/30/15	-	-	-	2,854.940	(2,854.940)	-	-	-	-	-	28,521.068
Special Education Aid	16-495-034-5120-089	13,260.027	07/01/15	to 06/30/16	-	-	-	11,953.205	(13,260.027)	1,306.822	-	-	-	1,306.822	13,260.027
Special Education Aid	15-495-034-5120-089	13,260.027	07/01/14	to 06/30/15	-	-	-	1,325.991	(1,325.991)	-	-	-	-	-	13,260.027
Security Aid	16-495-034-5120-084	9,919.445	07/01/15	to 06/30/16	-	-	-	8,941.849	(9,919.445)	977.596	-	-	-	977.596	9,919.445
Security Aid	15-495-034-5120-084	9,919.445	07/01/14	to 06/30/15	-	-	-	991.949	(991.949)	-	-	-	-	-	9,919.445
Under Adequacy Aid	16-495-034-5120-096	500,000	07/01/15	to 06/30/16	-	-	-	450.723	(500.000)	49.277	-	-	-	49.277	500,000
Under Adequacy Aid	15-495-034-5120-096	500,000	07/01/14	to 06/30/15	-	-	-	50.000	(50.000)	-	-	-	-	-	500,000
Parc Readiness Aid	16-495-034-5120-096	236.630	07/01/15	to 06/30/16	-	-	-	213.309	(236.630)	23.321	-	-	-	23.321	236.630
Parc Readiness Aid	15-495-034-5120-096	236.630	07/01/14	to 06/30/15	-	-	-	23.663	(23.663)	-	-	-	-	-	236.630
Per Pupil Growth Aid	16-495-034-5120-096	236.630	07/01/15	to 06/30/16	-	-	-	213.309	(236.630)	23.321	-	-	-	23.321	236.630
Per Pupil Growth Aid	15-495-034-5120-096	236.630	07/01/14	to 06/30/15	-	-	-	23.663	(23.663)	-	-	-	-	-	236.630
Total State Aid Public - Cluster								361,190.460	(360,969.004)	(221.456)				35,574.767	721,938.008
Transportation Aid															
Transportation Aid	16-495-034-5120-014	2,976.954	07/01/15	to 06/30/16	-	-	-	2,683.565	(2,976.954)	293.389	-	-	-	293.389	2,976.954
Transportation Aid	15-495-034-5120-014	2,976.954	07/01/14	to 06/30/15	-	-	-	297.690	(297.690)	-	-	-	-	-	2,976.954
Extraordinary Aid	16-495-034-5120-044	2,091.650	07/01/15	to 06/30/16	-	-	-	-	(2,091.650)	-	(2,091.650)	-	-	2,091.650	2,091.650
Extraordinary Aid	15-495-034-5120-044	2,118.034	07/01/14	to 06/30/15	(2,118.034)	-	-	2,118.034	-	-	-	-	-	-	2,118.034
Non Public Transportation Aid	N/A	38.321	07/01/15	to 06/30/16	-	-	-	-	(38.121)	-	(38.121)	-	-	38.121	38.321
Non Public Transportation Aid	N/A	48.887	07/01/14	to 06/30/15	(48.887)	-	-	48.887	-	-	-	-	-	-	48.887
Other State Aid	N/A	12.871	07/01/15	to 06/30/16	-	-	-	-	(10.839)	-	(10.839)	-	-	10.839	12.871
Other State Aid	N/A	68.412	07/01/14	to 06/30/15	(68.412)	-	-	68.412	-	-	-	-	-	-	68.412
On-behalf TPAF non-contributory insurance	16-495-034-5094-004	753.439	07/01/15	to 06/30/16	-	-	-	753.439	(753.439)	-	-	-	-	-	753.439
On-behalf TPAF Pension	16-495-034-5094-002	15,125.155	07/01/15	to 06/30/16	-	-	-	15,125.155	(15,125.155)	-	-	-	-	-	15,125.155
On-behalf TPAF post retirement medical	16-495-034-5094-001	18,907.019	07/01/15	to 06/30/16	-	-	-	18,907.019	(18,907.019)	-	-	-	-	-	18,907.019
Reimbursed TPAF Social Security Contributions	16-495-034-5095-002	13,437.297	07/01/15	to 06/30/16	-	-	-	14,098.028	(14,757.105)	-	(659.078)	-	-	659.078	13,437.297
Reimbursed TPAF Social Security Contributions	15-495-034-5095-002	14,305.827	07/01/14	to 06/30/15	(1,393.524)	-	-	1,393.524	-	-	-	-	-	-	14,305.827
Reimbursed TPAF Social Security Contributions	11-495-034-5095-002	12,442.531	07/01/10	to 06/30/11	(47)	-	-	47	-	-	-	-	-	-	12,442.531
Total General Fund					(3,628.904)			416,684.260	(415,629.286)	(225.757)	(2,799.688)			38,667.844	807,241.359
Special Revenue Fund:															
Early Childhood Program Aid	16-495-034-5120-086	48,460.652	07/01/15	to 06/30/16	-	-	-	1,694.679	(48,430.652)	4,592.194	-	2,164.987	-	4,592.194	41,703.471
Early Childhood Program Aid	15-495-034-5120-086	46,484.016	07/01/14	to 06/30/15	1,478.770	-	-	(1,478.770)	4,648.398	(4,648.398)	-	-	-	-	51,132.414
Early Childhood Program Aid	14-495-034-5120-086	46,526.172	07/01/13	to 06/30/14	215.909	-	-	(215.909)	-	-	-	-	-	-	46,526.172
Excellent Educators for NJ-12 month extension	N/A	41,200	07/01/12	to 06/30/13	(14,700)	-	-	-	-	-	(14,700)	-	-	14,700	41,200
Demonstrably Effective Program Aid	03-495-034-5064-002	9,052.038	07/01/02	to 06/30/03	145.981	-	-	-	-	-	-	145,981	-	-	8,906.057
Distance Learning Network	03-100-034-5120-348	895,576	07/01/02	to 06/30/03	2,432	-	-	-	-	-	-	2,432	-	-	893,144
Evening School for the Foreign Born	06-100-034-5062-026	4,474	07/01/05	to 06/30/06	177	-	-	-	-	-	-	177	-	-	4,297
N.J. Nonpublic Aid:															
Auxiliary Services (Chapter 192):															
Home Instruction	11-100-034-512e-067	6,903	07/01/10	to 06/30/11	(6,973)	-	-	-	-	-	(6,973)	-	-	6,973	6,903
Home Instruction	12-100-034-512e-067	9,198	07/01/11	to 06/30/12	(9,198)	-	-	-	-	-	(9,198)	-	-	9,198	9,198
Home Instruction	15-100-034-512e-067	4,821	07/01/15	to 06/30/16	-	-	-	-	(4,821)	-	(4,821)	-	-	4,821	4,821
Home Instruction	15-100-034-512e-067	31,326	07/01/14	to 06/30/15	(31,326)	-	-	31,326	-	-	-	-	-	-	31,326
Home Instruction	14-100-034-512e-067	11,055	07/01/13	to 06/30/14	-	-	-	-	-	-	-	-	-	-	11,055
Home Instruction	06-100-034-512e-067	10,251	07/01/05	to 06/30/06	(10,251)	-	-	-	-	-	(10,251)	-	-	10,251	
Home Instruction	05-100-034-512e-067	7,500	07/01/04	to 06/30/05	406	-	-	-	-	-	406	-	-	7,094	
Compensatory Education	15-100-034-512a-067	418,785	07/01/15	to 06/30/16	-	-	-	418,785	(373,932)	-	-	-	44,853	-	373,932
Compensatory Education	15-100-034-512a-067	479,970	07/01/14	to 06/30/15	-	124,011	-	-	-	124,011	-	-	-	-	355,959
English as a Second Language	15-100-034-5120-067	12,941	07/01/15	to 06/30/16	-	-	-	12,941	(6,816)	-	-	-	6,125	-	6,816
English as a Second Language	15-100-034-5120-067	12,789	07/01/14	to 06/30/15	-	3,100	-	-	-	3,100	-	-	-	-	9,689
Remedial Services (Chapter 193):															
Supplemental Instruction	15-100-034-512e-066	152,969	07/01/15	to 06/30/16	-	-	-	152,969	(121,638)	-	-	-	31,331	-	121,638
Supplemental Instruction	15-100-034-512e-066	162,433	07/01/14	to 06/30/15	-	37,271	-	-	-	37,271	-	-	-	-	125,162
Corrective Speech	15-100-034-512a-066	52,756	07/01/15	to 06/30/16	-	-	-	52,762	(45,233)	-	-	-	7,439	-	45,317
Corrective Speech	15-100-034-512a-066	62,375	07/01/14	to 06/30/15	-	3,887	-	-	-	3,887	-	-	-	-	58,488
Examination & Classification	15-100-034-512b-066	219,005	07/01/15	to 06/30/16	-	-	-	219,005	(199,735)	-	-	-	19,270	-	199,735
Examination & Classification	15-100-034-512b-066	250,688	07/01/14	to 06/30/15	-	40,699	-	-	-	40,699	-	-	-	-	209,989

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period		Balance at June 30, 2015			Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2016			Memo Cumulative Total Expenditures	
			From	To	Unearned Revenue/ (Accounts Receivable)	Due to Grantor	Carryover/ (Walkover) Amount				(Accounts Receivable)	Unearned Revenue/ Interfund Payable	Due to Grantor at		Budgetary Receivable
State Department of Education - Continued															
Special Revenue Fund-Continued:															
N.J. Nonpublic Aid-Continued:															
Security Aid Services	16-100-034-5120-509	44,250	07/01/15	to 06/30/16	-	-	-	44,250	(32,059)	-	-	12,191	-	32,059	
Transportation	16-100-034-5120-068	\$ 39,321	07/01/15	to 06/30/16	\$ -	\$ -	\$ -	\$ 39,321	\$ (39,321)	\$ -	\$ -	\$ -	\$ -	\$ 39,321	
Transportation	15-100-034-5120-068	42,147	07/01/14	to 06/30/15	-	4,215	-	-	4,215	-	-	-	-	37,932	
Textbook Aid	16-100-034-5120-064	85,135	07/01/15	to 06/30/16	-	-	-	85,135	(83,416)	-	-	1,719	-	83,416	
Textbook Aid	15-100-034-5120-064	88,297	07/01/14	to 06/30/15	-	2,087	-	-	2,087	-	-	-	-	86,210	
Technology Aid	16-100-034-5120-373	38,766	07/01/15	to 06/30/16	-	-	-	38,766	(35,459)	-	-	3,307	-	35,459	
Technology Aid	15-100-034-5120-373	47,424	07/01/14	to 06/30/15	-	1,579	-	-	1,579	-	-	-	-	45,845	
Technology Aid	14-100-034-5120-373	30,540	07/01/13	to 06/30/14	-	-	-	-	-	-	-	-	-	30,540	
Nursing Services Aid	16-100-034-5120-070	159,300	07/01/15	to 06/30/16	-	-	-	159,300	(148,230)	-	-	11,070	-	148,230	
Nursing Services Aid	15-100-034-5120-070	153,468	07/01/14	to 06/30/15	-	-	-	-	-	-	-	-	-	153,468	
Family Friendly Centers	N/A	50,800	07/01/02	to 06/30/03	4,702	-	-	-	-	-	-	4,702	-	46,098	
New Jersey Character Education	06-495-034-5120-053	52,349	07/01/05	to 06/30/06	23,416	-	-	-	-	-	-	23,416	-	28,933	
New Jersey Character Education	05-495-034-5120-053	53,432	07/01/04	to 06/30/05	20,380	-	-	-	-	-	-	20,380	-	33,052	
New Jersey Character Education	04-495-034-5120-053	54,315	07/01/03	to 06/30/04	6,713	-	-	-	-	-	-	6,713	-	47,602	
PAASE Grant	N/A	45,000	07/01/14	to 06/30/15	(45,000)	-	-	-	-	-	(45,000)	-	45,000	45,000	
NJAC Content Development	N/A	71,106	02/01/14	to 08/15/15	(35,884)	-	-	-	(29,773)	-	(65,657)	-	65,657	71,106	
NJAC Content Development	N/A	119,209	02/01/15	to 08/15/16	-	-	-	-	(24,987)	-	(119,209)	94,222	-	119,209	
Math - in - CTE - Grant	N/A	3,208	08/01/08	to 06/30/09	(290)	-	-	-	-	-	(290)	-	290	3,208	
Total Special Revenue Fund					1,745,264	216,849	-	50,211,634	(49,576,072)	160,645	(276,099)	2,463,416	137,305	4,868,293	151,786,594
Capital Projects Fund:															
New Jersey School Development Authority															
Additional State School Building Aid (NJSDA Managed)	Various	\$127,017,909	N/A					483,810	(483,810)					49,992,109	77,025,801
Total Capital Projects Fund								483,810	(483,810)						
State Department of Agriculture															
Enterprise Fund:															
National School Lunch Program (State share)	16-100-010-3350-023	188,309	07/01/15	to 06/30/16	-	-	-	151,075	(188,309)	-	(37,234)	-	-	37,234	188,309
National School Lunch Program (State share)	15-100-010-3350-023	187,106	07/01/14	to 06/30/15	(16,176)	-	-	16,176	-	-	-	-	-	187,106	
Total Enterprise Fund					(16,176)	-	-	167,251	(188,309)	-	(37,234)	-	-	37,234	375,415
Total Expenditures of State Awards					\$ (1,899,816)	\$ 216,849	\$ -	\$ 467,546,955	\$ (465,877,477)	\$ (65,112)	\$ (3,113,021)	\$ 2,463,416	\$ 137,305	\$ 43,573,371	\$ 959,403,368
Less: On-Behalf amounts not utilized for determination of Major Programs:															
On-behalf TPAF non-contributory insurance								\$ (753,439)	\$ 753,439						
On-behalf TPAF Pension								(15,125,155)	15,125,155						
On-behalf TPAF post retirement medical								(18,907,019)	18,907,019						
On-behalf Additional State School Building Aid								(483,810)	483,810						
Total State Financial Assistance Subject to Single Audit								\$ 432,277,532	\$ (430,608,054)						

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2016

NOTE 1: GENERAL

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state activity of the City of Elizabeth School District ("the District"). The District is defined in Note 1 to the basic financial statements. All federal and state awards received directly from the federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies is included on the schedule of expenditures of federal awards and state financial assistance.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exceptions of programs recorded in the food service fund, which are presented using the accrual basis of accounting. These bases of accounting are described in Note 1 of the District's basic financial statements. The information in this schedule is presented in accordance with the requirements of 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The District has elected not to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedule (RSI) are presented for the general fund and special revenue fund to demonstrate finance-regulated legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the audit year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

The General fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the deferred state aid payments in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP accounting purposes, those payments are not recognized until the subsequent budget year due to the state deferral and recording of the state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenue, whereas GAAP basis does not. The special revenue fund also recognizes the deferred state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2016

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)

The net adjustment to reconcile from the budgetary basis to the GAAP basis \$281,961 consisting of \$225,757 for the general fund and \$56,204 for the special revenue fund. See the notes to the required supplementary information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Federal awards and state financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$1,059,980	\$415,855,043	\$416,915,023
Special Revenue Fund	19,106,541	46,653,252	65,759,793
Capital Projects Fund		483,810	483,810
Food Service Fund	16,838,039	188,309	17,026,348
	<u>37,004,560</u>	<u>463,180,414</u>	<u>500,184,974</u>
Adjustments:			
Local Share of Preschool Education Program		2,979,024	2,979,024
GAAP Adjustment		(281,961)	(281,961)
Total Awards & Financial Assistance	<u>\$37,004,560</u>	<u>\$465,877,477</u>	<u>\$502,882,037</u>

NOTE 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2016

NOTE 5: SCHOOLWIDE PROGRAM FUNDS

Schoolwide program funds are not separate federal programs as defined in the Uniform Guidance: amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in the schoolwide programs in the District:

<u>Program</u>	<u>Total</u>
Title I, Part A	\$5,807,594
Title II, Part A	600,512
Title III, Part A	<u>805,074</u>
Total	<u><u>\$7,213,180</u></u>

NOTE 6: OTHER

Revenues and expenditures reported in the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF pension contributions and post-retirement medical contributions represents the amount paid by the state on behalf of the district for the year ended June 30, 2016. TPAF Social Security contributions represent the amount reimbursed by the state for the employer's share of Social Security contributions for TPAF members for the year ended June 30, 2016. NJSDA Capital Contributions represents the amount paid for building improvement projects funded by the New Jersey Schools Development Authority (NJSDA) on behalf of the District.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| (1) Type of Auditor Report Issued: | Unmodified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Material weakness identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| (3) Noncompliance material to the financial statements noted during the audit? | No |

Federal Program(s)

- | | |
|---|------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Material weakness identified? | No |
| (b) Significant deficiencies identified that are not considered To be material weaknesses? | Yes |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)? | Unmodified |
| (3) Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance and listed in Section III of this schedule? | Yes |

- (4) Identification of Major Federal Programs:

<u>Program</u>	<u>CFDA</u>
Special Education Medicaid Initiative (SEMI)	93.778
No Child Left Behind (Title IIA)	84.168
Strengthening Institutions (Title IIIA)	84.365
Strengthening Institutions-Immigrant (Title IIIA)	84.365
Individuals with Disabilities Act (IDEA)	84.027

- (5) Program Threshold Determination:

Type A Federal Program Threshold > \$1,110,137

- | | |
|---|-----|
| (6) Auditee qualified as a low-risk auditee under Uniform Grant Guidance? | Yes |
|---|-----|

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section I - Summary of Auditor's Results (Continued)

State Program(s)

(1) Internal Control Over Major State Programs:

- | | |
|--|-----|
| (a) Material Weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |

(2) Type of Auditor's Report issued on compliance for major state program(s)? Unmodified

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08 and listed in Section III of this schedule? Yes

(4) Identification of Major State Program(s):

<u>Program</u>	<u>State Account Number</u>
Equalization Aid	495-034-5120-078
Educational Adequacy Aid	495-034-5120-083
Special Education Aid	495-034-5120-089
Security Aid	495-034-5120-084
Under Adequacy Aid	495-034-5120-096
Per Pupil Growth Aid	495-034-5120-097
PARCC Readiness Aid	495-034-5120-098
 Preschool Education Aid	 495-034-5120-086
 Extraordinary Special Education Aid	 100-034-5120-473

(6) Program Threshold Determination:

- Type A State Program Threshold > \$3,000,000
 Type B State Program Threshold <=\$3,000,000

(7) Auditee qualified as a low-risk auditee under NJ OMB Circular 15-08? Yes

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

Finding 2016-001

Criteria: Timely and accurate financial reporting is an important element of the District's control environment. Financial reporting provides the foundation for financial analysis, a critical component needed to be able to respond timely to financial related issues.

Condition: The District did not maintain an accurate or timely general ledger. Balances in the General Ledger were not examined or reconciled to detailed analysis on an ongoing basis. As a result the preparation of the financial statements was delayed.

Context: Management's preparation and review of the financial statements and related supporting schedules in regard to Accounts Receivable, Accounts Payable and Interfunds were not performed timely and consistently.

Effect: A large number of adjusting journal entries were needed to ensure the completeness and accuracy of the financial statements at year end.

Cause: Unknown

Recommendation: That the District implement controls to insure accurate and timely posting of the financial records. These controls should include:

- Developing and implementing a plan and schedule of interim financial reports and detailed analysis of all general ledger accounts that are prepared and reviewed so that actions can be taken and informed decisions can be made in a timely manner.
- Implementing a series of milestones in the reporting process to ensure that deadlines are met and information is reviewed by an individual at a management level independent from the preparer for accuracy and completeness prior to closing.

View of Responsible Officials and Planned Corrective Action: The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

Finding: 2016-02

Criteria: In accordance with GAAP accounting and requirements of the State Department of Education the District is required to report the value of Capital Assets and associated depreciation.

Condition: The amount reported by the District for Capital Assets could not be reconciled to a detailed listing.

Context: The District has not performed a complete inventory of assets in several years. Each year's additions are accumulated on a spreadsheet and added to the previous total, however the total of these spreadsheets and the last complete inventory does not agree to the amount reported in the financial statements.

Effect: As a result of the above noted item the District's Capital Assets cannot be accurately reported.

Cause: Unknown

Recommendation: That the District perform a complete inventory of Capital Assets and institute controls to insure timely and accurate updates.

View of Responsible Officials and Planned Corrective Action: The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs

Federal Programs

Finding 2016-003

Special Education Medicaid Initiative (SEMI) – CFDA 93.778

Criteria: The New Jersey Department of Education School Aid Compliance Supplement requirements as outlined in N.J.S.A. 18A:55-3, the Elizabeth School District is responsible for taking steps to maximize the District's revenue while participating in the Medical Assistance Program by obtaining 90% Parental Consent.

Condition: During our testing for the Medical Assistance Program, we noted that the State consultant, Public Consulting Group, who collects and maintains the data used in calculating the Elizabeth School District's revenue showed the District had only obtained 78% Parental Consent.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs (Continued)

Federal Programs (Continued)

Finding 2016-003 (Continued)

Special Education Medicaid Initiative (SEMI) – CFDA 93.778 (Continued)

Cause: The Division that administers this program has not adequately educated the Case Managers who conduct the Student Individualized Education Program meetings.

Effect: The District is not in Compliance with N. J. S. A. 18A:55-3.

Questioned Costs: None.

Recommendation: That the District institute additional training procedures to ensure that the Case Managers are more aware of the requirements for the program.

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

Finding 2016-004

Special Education Medicaid Initiative (SEMI) – CFDA 93.778

Criteria: As a condition to receive Medicaid payments, the Federal Office of Management and Budget Uniform Guidance compliance requirements requires providers of medical services must be licensed in accordance with Federal, State, and local laws and regulations to participate in the Medicaid Program (42 CFR sections 431.107 and 447.10; and Section 1902(a)(9) of the Social Security Act (42 USC 1396a(a)(9))). As such, the Elizabeth School District is responsible for maintaining files for active Student participants.

Condition: During our testing for the Medical Assistance Program, we noted that the active student participant files were incomplete and/or missing documentation. Additionally, not all files requested for audit were provided.

Cause: Unknown.

Effect: The District is not in Compliance with Federal, State, and local laws and regulations to participate in the Medicaid Program (42 CFR sections 431.107 and 447.10; and Section 1902(a)(9) of the Social Security Act (42 USC 1396a(a)(9))).

Questioned Costs: Due to the nature of the reimbursement process, question costs are indeterminable.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)

Federal Programs (Continued)

Finding 2016-004 (Continued)

Special Education Medicaid Initiative (SEMI) – CFDA 93.778

Recommendation: That the District take steps to ensure the files are updated and reasonably maintained.

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

2016-005

No Child Left Behind (Title IIA) – CFDA 84.168

Strengthening Institutions (Title IIIA) – CFDA – 84.365

Strengthening Institutions-Immigrant (Title IIIA) – CFDA – 84.365

Individuals with Disabilities Act (IDEA) – CFDA – 84.027

Criteria: The A-102 Common Rule, Federal Office of Management requires that entities receiving Federal and State awards establish and maintain internal controls designed to reasonably ensure compliance with Federal and State laws, regulations and program compliance requirements.

Condition: During our testing for the above captioned programs, we noted that expenditures reported to Federal agencies did not agree to amounts recorded in the District's financial system (Edumet).

Cause: Unknown.

Effect: The District is not in compliance with A-102 Common Rule, Federal Office of Management.

Questioned Costs: Due to the nature of the adjustments, question costs, if any, are indeterminable.

Recommendation: We recommend that the District make all adjustments on a timely basis to ensure the financial system agrees to the expenditures reported.

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)

State Programs

2016-006

Preschool Education Aid (Early Childhood) 495-034-5120-086

Criteria: As a condition of receiving state aid, the New Jersey Department of Education School Aid Compliance Supplement requires Board approval for transfers and revisions.

Condition: During our testing for the Preschool Education Aid program, we noted that some transfers and adjustments were not approved in the Board minutes.

Cause: Unknown.

Effect: The District did not comply with the New Jersey Department of Education School Aid Compliance Supplement requirements.

Questioned Costs: Questioned costs are indeterminable.

Recommendation: We recommend that the District institute additional controls to insure that future transfers and revisions are approved in the minutes to comply with the New Jersey Department of Education requirements.

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

2016-007

Equalization Aid 495-034-5120-078

Special Education Categorical Aid 495-034-5120-089

Educational Adequacy Aid 495-034-5120-083

Security Aid 495-034-5120-084

Under Adequacy Aid 495-034-5120-096

PARCC Readiness Aid 495-034-5120-096

Per Pupil Growth Aid 495-034-5120-096

Criteria: As a condition of receiving state aid, N.J.S.A. 18A:55-3 requires school districts to implement a number of efficiency standards including taking steps to maximize the district's participation in the federal Universal Service Program (E- rate) program.

Condition: During our examination of the financial statements we noted that the District was reporting a large Accounts Receivable balance for E-Rate reimbursements. Further investigation and conversation with management revealed that these balances are uncollectable. The financial statement have been adjusted accordingly.

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)

State Programs (Continued)

2016-007 (Continued)

Cause: Unknown.

Effect: The District did not comply with the New Jersey Department of Education School Aid Compliance Supplement requirements. In addition, the financial statements required an adjustment of \$2,509,209 in cancelled prior year accounts receivable.

Questioned Costs: None

Recommendations: That the District improve the internal controls over the E-Rate reimbursement process to insure timely submissions.

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

2016-008

Equalization Aid 495-034-5120-078
Special Education Categorical Aid 495-034-5120-089
Educational Adequacy Aid 495-034-5120-083
Security Aid 495-034-5120-084
Under Adequacy Aid 495-034-5120-096
PARCC Readiness Aid 495-034-5120-096
Per Pupil Growth Aid 495-034-5120-096

Criteria: N.J.A.C. 6A:23-2.12, requires the approval of the Executive County Superintendent for certain line-item transfers from/to any general fund appropriation account that on a cumulative basis exceed 10 percent of the amount of the account included in the budget certified for taxes.

Condition: Our examination of the budget transfers revealed the transfers were made in excess of 10% from Undistributed Expenditures – Instruction and from Support Services – School Administration. In addition, we noted that transfers in excess of 10 percent were made to Support Services-General Administration. In neither case did the District receive the approval of the County Superintendent as required by N.J.A.C. 6A:23-13.3 (f)

Cause: Unknown.

Effect: The District did not comply with the New Jersey Department of Education School Aid Compliance Supplement requirements.

Questioned Costs: None

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2016

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)

State Programs (Continued)

2016-008 (Continued)

Recommendations: That the District improve controls over the monitoring of budget transfers and that applicable transfers be submitted to the Executive County Superintendent for approval in accordance with N.J.A.C. 6A:23-2.12

View of Responsible Official: Management agrees with the finding and will address the matter as part of their corrective action plan.

City of Elizabeth School District
Union County, New Jersey

Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2016

Not Applicable

