

Comprehensive Annual Financial Report

of the

City of Elizabeth School District

County of Union

Elizabeth, New Jersey

For the Fiscal Year Ended June 30, 2017

Prepared by

**City of Elizabeth School District
Comptrollers Office**

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INTRODUCTORY SECTION



ELIZABETH PUBLIC SCHOOLS

Every Child, Achieving Excellence

Olga Hugelmeyer
Superintendent of Schools

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

December 12, 2017

Honorable President and Board Members
Elizabeth Board of Education
500 North Broad Street
Elizabeth, New Jersey 07208

Dear Board Members:

The comprehensive annual financial report of the Elizabeth Schools' District (District) for the fiscal year ended June 30, 2017 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 2016-2017 school year with an enrollment of 26,604 students, which is 551 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>
2017	26,604	2.11%
2016	26,053	1.20%
2015	25,743	13.15%
2014	24,870	9.03%
2013	24,122	

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 2017 the school population increased by 7,832 students from an enrollment of 18,772 to 26,604 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 2016-2017 school year, the Elizabeth Public Schools continued to act upon its promise of providing an innovative and personalized learning environment that ensures that every child achieves excellence. The district implemented the grants and initiatives funded to the Board of Education in the most effective manner to improve student achievement and meet the district's goals of college preparedness, career readiness, and "on-time" graduation for every child.

Many educational experiences and services were provided during the past twelve months to support our students' efforts to meet the New Jersey Student Learning 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 2016-2017 school year were a reflection of our commitment to realize our district's vision 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 2016-2017. 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 36 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, Elizabeth Public Schools had seven district schools (Toussaint L'ouverture-Marquis de Lafayette School No. 6, Terence C. Reilly School No. 7, Elmora School No. 12, Abraham Lincoln School No. 14, Robert Morris School No. 18, Juan Pablo Duarte-Josè Julián Martí School 28, and John E. Dwyer Technology Academy) recognized with the Let's Move

Active Schools National Award, an initiative of former First Lady Michelle Obama, for their outstanding efforts in creating an active school environment.

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.

The district, through its partnership with the New York Jets Foundation, also prepares its seniors for life after high school by teaching them the importance of healthy relationships as outlined by the One Love Foundation, an organization that raises awareness about the consequences of relationship violence.

EPS made significant achievements at the secondary education level in 2016-2017. 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 in rankings published by US News & World Report and The Washington Post.

The Academy of Finance (AOF) was one of over 100 academies in the NAF Network to reach Model level on NAF’s annual assessment for delivering high quality educational experiences to its students.

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.

For Literacy K-3, DRA2, Benchmark, and State Assessment data were extensively examined. These examinations of data occurred at the central office level, with administrator training, and turn-key staff training, as well as ongoing support in the schools by coaches. Individual school and district data were examined to determine trends, identify need and areas of growth. Plans for student growth were developed in schools based on SMART goals directly developed from grade level benchmarks.

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.

As a shining example of the district's emphasis on language, EPS was the only district in the state with a bilingual program for students in grades kindergarten through 12 to be honored and designated as a model program by the New Jersey Department of Education.

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. We have been provided the opportunity to work as a representative with the state model curriculum team to create a teacher support tool that will assist teachers who teach Algebra 1 throughout the State of New Jersey. The key features recognized by NJDOE included the selection of a team of teachers to develop "check for understanding items" for each standard. These items are now available on Edconnect for teachers to access.

We have implemented Pearson System of Course pilot at Joseph Battin K-8 school and Dwyer Academy. We have also implemented Agile Mind pilot program during summer school to help build students confidence about mathematics.

Offering Algebra 1 in eighth grade provides freshmen at our six high schools with the tools to take Geometry during their first year.

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.

Two of our high schools partner 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, which offers the Academy of Information Technology, and the Academy of Finance, which opened as an independent school from the Admiral William F. Halsey, Jr. Health and Public Safety Academy in September 2017.

EPS was awarded a grant this past Spring from NJDOE entitled “Building Capacity for Career Pathways.” The Building Capacity for Career Pathways Grant: A Pilot Program for Comprehensive High Schools is the vehicle to offer two additional quality programs of study in the Health Science Career clusters at Admiral William F. Halsey Jr. Health and Public Safety Academy. The first program, within the Therapeutic Services Pathway will be Allied Health Careers. By the fourth year of the grant, a second Health Science Program will be instituted.

The first phase of the grant concentrated on building capacity to support the district in meeting the goals and objectives of the grant. An advisory board of business and industry partners, post-secondary institutions, educators, parents, and administrators was established. Relationships with representatives within Talent Network, Trinitas Regional Medical Center and Rutgers University were formulated and continue to grow. District and building level administrators were fully supportive of the program offering scheduling assistance, and building level procedures during the planning year, in an effort to put all coursework requirements in place.

The Allied Health program will formally begin on September 1, 2017. Technical and related academic course offerings will follow the Rutgers School of Health-Related professionals related scope and sequence. Rutgers University curriculum is being designed by EPS team teachers, students will receive their clinical experiences at Trinitas Regional Medical Center. Students will earn college credit while still in high school through a current articulation agreement that was put in place during the first year of the planning period, with the collaboration of the postsecondary partner, Rutgers University.

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 was honored with the Best Communities for Music Education designation for the second straight year in 2017 by the NAMM Foundation for its outstanding commitment to music education. The district celebrated the many student artists who were awarded at the Union County Teen Arts Festival in March 2017.

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.

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.

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.

Currently, EPS is one of 86 school districts in 33 states, representing more than 3.3 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.

Some of the many technological programs and applications being used by schools throughout the district include MyACCESS (Vantage Learning): School Edition, an award-winning, cloud based writing development solution that utilizes artificial intelligence and linguistic technologies to bring wide-scale differentiated instruction to the writing process; Khan Academy, a supplementary resource for mathematics curriculum; Microsoft Translator coupled with one-to-one mobile devices which allows students to translate written and verbal languages and text embedded in images; MS OneNote and Classrooms Notebook, which helps to create a virtual document binder or notebook; and TenMarks, a practice and review-based curricula to help reinforce math concepts for students in first grade through algebra 2.

Technology has also increased efficiency for team members through Microsoft Office 365. All Elizabeth Public School educators, staff and students have Office 365 accounts, which affords all users anytime, anywhere access to Microsoft applications, email, online collaboration and document sharing. In addition, Microsoft educational applications, such as OneNote for Classrooms, Staff Notebook, and Forms empower educators to collaborate, assess and manage instructional tasks with students more effectively and efficiently while developing 21st century computer literacy skills, thus promoting college and career readiness.

The district's in-house Help Desk continues to handle team member questions and problems concerning computers and network issues.

Elizabeth Public Schools also uses technology to engage and strengthen its relationship with the community. In addition to its main website, the district maintains Facebook, Flickr, Instagram, and Twitter pages; a 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.

In 2013, EPS opened the iPrep Academy School No. 8, a K-8 school, which features 1:1 learning. Every student is equipped with a tablet or laptop computer and instruction is modeled after NYC's School of One program through our strong partnership with New Classrooms™. New Classrooms Teach to One leverages classroom design, teacher talent, and technology to enable personalized learning for every student every day.

Through the procurement of a \$3 million Investing in Innovation (i3) grant from the U.S. Department of Education to expand the district's successful personalized learning model, eight EPS schools were implementing Teach to One: Math in 2016-2017. The grant also allows New Classrooms to conduct a rigorous three-year impact study 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 2016-2017. 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, promise, and core beliefs of the Elizabeth Public Schools throughout the district with a 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 student learning 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. 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 as well as the Steps for Success.

A core team of educators in the district worked together to identify specific grade levels and key indicators of being on track for readiness for college or a career at the end of high school. The team was made up of one assistant superintendent, one instructional director, principals, vice principals, supervisors, and instructional coaches. There were representatives of Pre-K, elementary, and high school, math and language arts, and bilingual and special education. Monthly meetings were held throughout the 2016-2017 school year to continue development, with the final product of the Steps to Success being presented for the first time at the Administrators' Institute in July 2016. District baseline data was later shared for each of the steps in a presentation and each principal received their school's baseline data.

One way Assistant Superintendents monitor the school's progress on the Steps to Success is through the Marzano School Leader Evaluation Model. The Marzano School Leadership Evaluation Model offers a comprehensive approach to school leadership evaluation that aligns with the Interstate School Leaders Licensure Consortium (ISLLC) standards for school leaders and provides clear evidences to help school administrators evaluate school leaders fairly and

reliably. The principal's evaluation model ensures the administrators have a clear goal and focus around student growth and achievement. This goal and focus needs to be guided by data that is relevant and timely. Administrators are expected to continually monitor the collection, interpretation, and use of data. A key indicator for success involves administrators ensuring the school community understands the goals around student achievement and growth. Baseline data distributed to Principals includes student attendance, benchmarks, grades, DRA, GPA over 3.0 and AP enrollment to name a few. Principals should demonstrate as part of their observation how data is collected, analyzed and how they monitor the use and its effect on student achievement and growth. Feedback is incorporated in pre-and post-observation conferences and summative data is discussed at the end of the year evaluation.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2016-2017. 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 2016-2017 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 11 newly constructed school facilities since 2001.

During 2016-2017, the district introduced the new Elizabeth High School – Frank J. Cicarell Academy. The new four-story facility, with the capacity to educate 1,280 students in grades nine through twelve, includes general education classrooms, science labs, small group instruction classrooms, self-contained special education classrooms, an auditorium, a cafeteria with a full service kitchen, a gymnasium, an auxiliary gymnasium and a media center.

Construction of the new William Halloran School No. 22 continued in 2016-2017. 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. School No. 22 is scheduled to open its doors in September 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 2016-2017 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, 2017, 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, 2017.

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, 2017.

<u>Revenue</u>	<u>Amount</u>	<u>Percentage of Total</u>
Local Sources	\$63,995,330	11.38%
State Sources	478,993,058	85.18%
Federal Sources	19,351,927	3.44%
	<u>\$562,340,315</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, 2017.

<u>Expenditures</u>	<u>Amount</u>	<u>Percentage of Total</u>
Current Expense		
Instruction	\$214,809,513	37.88%
Undistributed	339,119,707	59.80%
Capital Outlay	12,870,533	2.27%
Special Schools	249,261	0.04%
	<u>\$567,049,014</u>	<u>100.00%</u>

DEBT ADMINISTRATION

At June 30, 2017, 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

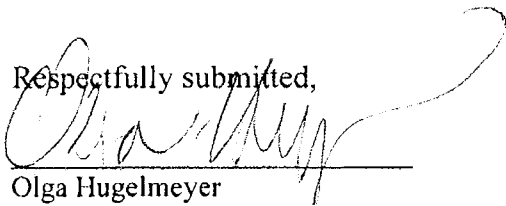
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

OTHER INFORMATION

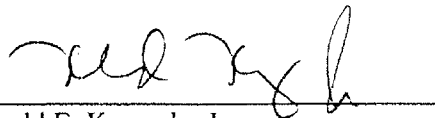
State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Suplee, Clooney and Company, CPA's, was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed 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 Hugelmeyer
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, 2017

Members of the Board of Education

Term Expires

Stanley Neron, President	January, 2020
Maria Carvalho, Vice President	January, 2018
Ana Maria Amin	January, 2018
Diane Barbosa	January, 2020
Charlene Bathelus	January, 2019
Stephanie Goncalves	January, 2019
Daniel Nina	January, 2019
Paul Perreira	January, 2018
Jose Rodriguez	January, 2020

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, 2017

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

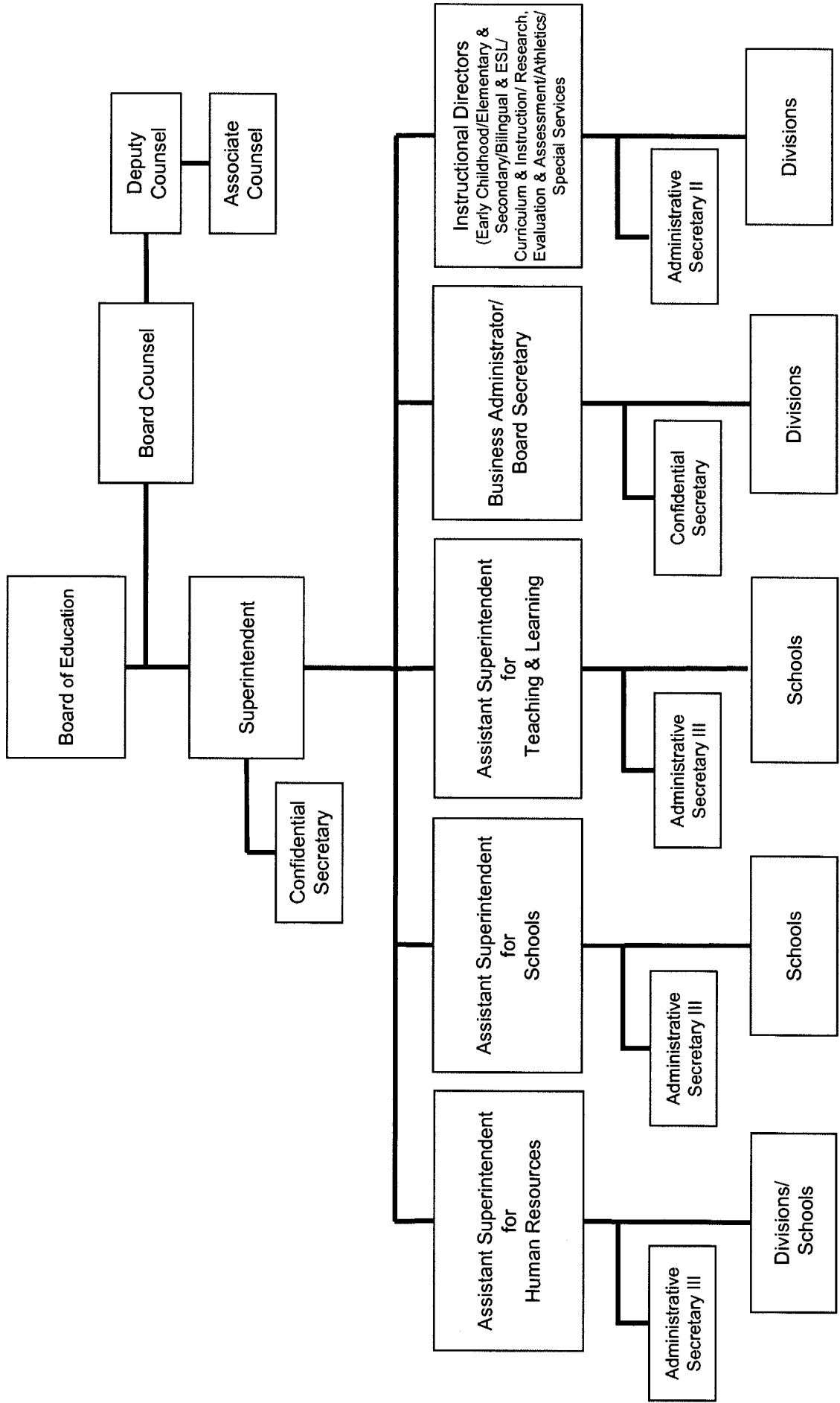
Robert F. Varady,
LaCorte, Bundy, Varady & Kinsella
989 Bonnel Court
Union, NJ 07083

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



Approved: June 28, 2005 - Revised: June 29, 2006 - Revised: February 15, 2007 - Revised: June 28, 2007 - Revised: June 26, 2008 - Revised/Approved: June 25, 2009 - Revised/Approved: June 24, 2010 - Approved: June 30, 2011 - Revised/Approved: July 19, 2012 Revised/Approved: July 17, 2014 - Revised/Approved: February 16, 2017

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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, 2017, 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, 2017, 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 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

December 12, 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, 2017 (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, 2017. 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 2017 are as follows:

- In total, net position decreased \$18,344,012 to \$192,850,669. Net position of governmental activities decreased \$18,100,603.

Additional decreases in the fund balance used for subsequent year expenditures and the non-recognition of \$36,430,518 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, decreased \$243,409 or 9 percent from fiscal year 2016.

- General revenues accounted for \$491,757,289 in revenue or 73 percent of total revenues of \$677,107,413. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$185,350,124 or 27 percent of total revenues.
- The District had \$675,900,626 in expenses related to governmental activities; \$185,350,124 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$491,757,289 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, 2017 (Unaudited)

Financial Highlights (continued)

- In the Governmental Fund Statements, the General Fund had \$486,999,448 in revenues and \$501,248,240 in expenses and other financing uses. The General Fund reported a deficit fund balances at June 30, 2017 of \$936,530, which is a decrease of \$2,912,537 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, 2017 (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 2017?" 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, 2017 (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, 2017
(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, 2017 and 2016.

**TABLE 1
NET POSITION (IN MILLIONS)**

	Governmental Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
ASSETS						
Current & Other Assets	\$39.17	\$39.99	\$5.91	\$8.25	\$45.08	\$48.24
Capital Assets	428.27	430.44	.38	0.50	428.65	430.94
Total Assets	467.44	470.43	6.29	8.75	473.73	479.18
DEFERRED OUTFLOWS OF RESOURCES:						
Lease Related	14.09				14.09	
Pension Related	83.97	42.63			83.97	42.63
Total Deferred Outflows	98.06	42.63			98.06	42.63
LIABILITIES						
Long-Term Liabilities	313.04	250.13	.67	0.58	313.71	250.71
Other Liabilities	52.88	50.67	3.14	5.44	56.02	56.11
Total Liabilities	365.92	300.80	3.81	6.02	369.73	306.82
DEFERRED INFLOWS OF RESOURCES:						
Pension Related	9.21	3.79			9.21	3.79
NET POSITION						
Net investment in						
Capital Assets	413.73	410.74	.38	0.50	414.12	411.24
Restricted		1.98				1.98
Unrestricted:						
Other (deficit)	-223.37	-204.25	2.1	2.23	-221.27	-202.02
Total Net Position	\$190.37	\$208.47	\$2.48	\$2.73	\$192.85	\$211.20

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(Unaudited)**

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2017 and 2016.

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

	Governmental Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$166.04	\$124.62	\$17.35	\$17.03	\$183.39	\$141.64
Charges for Services			1.96	1.83	1.96	1.83
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	427.86	417.47			427.86	417.47
Other Revenues	4.08	2.99			4.08	2.99
Prior Year:						
Accounts Receivable Cancelled		-2.16				-2.16
Accounts Payable Cancelled		1.29				1.29
	<u>657.8</u>	<u>604.02</u>	<u>19.31</u>	<u>18.85</u>	<u>677.11</u>	<u>622.87</u>
Expenses:						
Instruction	416.52	368.79			416.52	368.79
Pupils and Instructional Staff	97.51	88.64			97.51	88.64
General & School Adm, Central Serv & Adm Technology	54.85	44.87			54.85	44.87
Maintenance	68.83	61.22			68.83	61.22
Transportation	22.88	21.08			22.88	21.08
Interest on Long-Term Debt	.03	.53			.03	.53
Other	15.29	15.69			15.29	15.69
Business-Type			19.55	17.6	19.55	17.6
Total Expenses	<u>675.9</u>	<u>600.82</u>	<u>19.55</u>	<u>17.6</u>	<u>695.45</u>	<u>618.42</u>
Change in Net Position	-18.1	3.2	-24	1.25	-18.34	4.45
Net Position July 1,	<u>208.47</u>	<u>205.27</u>	<u>2.73</u>	<u>1.47</u>	<u>211.19</u>	<u>206.73</u>
Net Position June 30,	<u>\$190.37</u>	<u>\$208.47</u>	<u>\$2.48</u>	<u>\$2.72</u>	<u>\$192.85</u>	<u>\$211.19</u>

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(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, 2017 and 2016.

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

	Total Cost of Services <u>2017</u>	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2017</u>	Net Cost of Services <u>2016</u>
Instruction	\$416.52	\$368.79	\$281.17	\$267.95
Pupils and Instructional Staff	97.51	88.64	69.79	67.84
General. & School Admin, Central Services & Admin Technology	54.85	44.87	54.85	44.87
Maintenance	68.83	61.22	68.83	61.22
Transportation	22.88	21.08	19.9	18.11
Interest on Long-Term Debt	.03	.53	.03	.53
Other	15.29	15.69	15.29	15.69
Business-Type	19.55	17.6	.24	-1.25
Total Expenses	\$695.45	\$618.42	\$510.1	\$474.95

Business-Type Activity

The only business-type activity of the District is the food service operation. This program had revenues and transfers of \$19,307,390 and operating expenses of \$19,550,799 for fiscal year 2017. Total revenues increased \$454,124 and operating expenses increased \$1,949,812 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 \$562,340,315 and expenditures and other financing uses of \$568,880,306. Governmental funds reported fund balances of (\$5,493,594) which is a decrease of \$2,877,407 over prior years.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (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 \$437,634,787, which included a local tax levy of \$59,813,124. Expenditures and other financing uses were budgeted at \$457,305,947. The District anticipated budgeted fund balance of \$11,326,748 and prior year encumbrances of \$8,344,412 in its 2016-2017 budget. General Fund expenditures and other financing uses exceeded revenues and other financing sources by \$2,350,175. Actual revenues and other financing sources were \$496,566,041 and expenditures were \$498,916,216.

The State of New Jersey reimbursed the District \$14,191,652 during the year ended June 30, 2017 for the employer's share of social security contributions for TPAF members and contributed \$39,855,793 on behalf of TPAF Pension members. Additionally, the New Jersey School Development Authority funded \$9,792,150 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, 2017
(Unaudited)**

Capital Assets

At the end of fiscal year 2017, the District had 428,650,136 invested in capital assets, \$428,268,724 in governmental activities.

The table below reflects fiscal years 2017 and 2016 balances:

**TABLE 4
CAPITAL ASSETS AT YEAR END (IN MILLIONS)**

	Governmental Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$6.3	\$6.3			\$6.3	\$6.3
Construction in Progress	86.82	77.03			86.82	77.03
Building & Building Improvements	303.9	310.24			303.9	310.24
Leasehold Improvements	4.32	4.45			4.32	4.45
Furniture and Equipment	7.47	9.16	.25	.37	7.72	9.54
Vehicles and Buses	3.15	3.28	.11	.11	3.26	3.39
Equipment under Capital Leases	16.33	19.97			16.33	19.97
	\$428.29	\$430.44	\$.36	\$.48	\$428.65	\$430.92

Long-term debt and capitalized lease obligations

At June 30, 2017, the District had no bonds outstanding and \$28,625,939 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, 2017 (Unaudited)

Economic Factors and Next Year's Budget

The District's 2017-2018 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 as the district continues to work toward its vision of becoming one of the highest performing districts in the nation. The district has prepared a budget for the 2017-2018 school year with an emphasis on providing high quality classroom instruction to prepare all students for college, career, and life success. The budget also focuses on maximizing and efficiently allocating classroom space due to an anticipated increase in student enrollment for next school year.

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, 2017 (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 continue to be offered a more advanced and rigorous mathematics program to prepare them for competition in the global marketplace once they leave our school system. In 2017-2018, Algebra continued to be a required course for all eighth-grade students. This step will provide freshmen at our seven 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 completing a rigorous college preparatory program, students at the J. Christian Bollwage Finance Academy 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

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2017 (Unaudited)

Economic Factors and Next Year's Budget (continued)

The Advancement Via Individual Determination (AVID) program will continue to expand in 2017-2018 to the Jerome Dunn Academy. Students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors. Six 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.

Among the highlights of the 2017-2018 budget is the manner in which the district is addressing the increase in student enrollment. The District broke ground on the new William F. Halloren School No. 22 in December 2015, which is being constructed at Pulaski Street and Clinton Street on the field adjacent to the J. Christian Bollwage Finance Academy. Anticipated occupancy is September 2017. As a result of the opening of the new School No. 22, several school buildings will be home to new learning communities starting in 2017-2018. Monsignor Joao S. Antajo School No. 31, which currently houses the students from School No. 22, will be home to the International Baccalaureate program for Dr. Orlando Edreira School No. 26, allowing greater enrollment into the IB program; the students of Nicholas Murray Butler School No. 23 will move to the site of School No. 26, which will become a new STEM (Science, Technology, Engineering, Mathematics) Academy; and a ninth grade annex of John E. Dwyer Technology Academy will be housed at the site of school No. 23.

Another highlight of the 2017-2018 budget is the expansion of the district's Port of Entry program. It is imperative that the district meet the needs of the children who have just arrived from another country who will attend Elizabeth Public schools. The expansion of this program will help provide services to ensure the process of acclimating students to their education and living in the United States can be facilitated as smoothly as possible and that the district is providing them the best possibility of thriving academically, socially, and emotionally.

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017
(Unaudited)**

The Elizabeth Board of Education's 2017-2018 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$443,374,250 exclusive of an additional \$49,986,816 in state aid to fund pre-school programs.

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, 2017

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, 2017

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 26,720,318	\$ 4,221,635	\$ 30,941,953
Receivables, net	12,368,239	1,463,949	13,832,188
Other Assets	81,920		81,920
Inventory		224,204	224,204
Capital assets:			
Land and Construction in progress	93,122,513		93,122,513
Other Capital Assets net of depreciation	335,146,211	381,412	335,527,623
Total assets	<u>467,439,201</u>	<u>6,291,200</u>	<u>473,730,401</u>
DEFERRED OUTFLOWS OF RESOURCES			
Lease Related	14,091,750		14,091,750
Pension Related	83,970,520		83,970,520
Total Deferred Outflow of Resources	<u>98,062,270</u>	-	<u>98,062,270</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 47,415,747	\$ 1,261,722	\$ 48,677,469
Accrued liabilities	2,265,047	-	2,265,047
Interfund payable	-	1,782,465.00	1,782,465
Payable to state government	210,648	-	210,648
Payable to federal government	473,967		473,967
Unearned revenue	2,516,434	96,659.00	2,613,093
Noncurrent liabilities:			
Due within one year			-
Capital leases and Mortgage payable	8,266,896		8,266,896
Compensated absences payable:	252,988		252,988
Due beyond one year			-
Capital leases and Mortgage payable	20,359,063		20,359,063
Compensated absences payable	15,290,390	667,403	15,957,793
Net pension liability	268,868,571		268,868,571
Total liabilities	<u>365,919,751</u>	<u>3,808,249</u>	<u>369,728,000</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related	<u>9,214,001</u>		<u>9,214,001</u>
NET POSITION			
Net investment in capital assets	413,734,515	381,412	414,115,927
Unrestricted (deficit)	<u>(223,366,797)</u>	<u>2,101,539</u>	<u>(221,265,258)</u>
Total net position	<u>\$ 190,367,718</u>	<u>\$ 2,482,951</u>	<u>\$ 192,850,669</u>

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, 2017

FUNCTIONS / PROGRAMS	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Governmental activities:							
Instruction:							
Regular	\$ 190,694,573	\$ 64,222,006	\$ -	\$ 85,518,091.34	\$ -	\$ (169,398,487)	\$ (169,398,487)
Special education	66,658,635	33,597,206	-	28,879,008.16	-	(71,376,833)	(71,376,833)
Other	37,499,288	11,720,582	-	17,088,667.57	-	(32,131,202)	(32,131,202)
School-sponsored/Other instructional	8,918,699	2,471,013	-	3,603,122.39	-	(7,786,590)	(7,786,590)
Community service	554,687	178,975	-	254,162.17	-	(479,500)	(479,500)
Support services:							
Tuition	28,667,126	(28,667,126)	-	-	-	-	-
Student & instruction related services	78,501,669	19,006,243	-	27,718,626.12	-	(69,789,286)	(69,789,286)
School administrative services	17,624,087	1,106,024	-	-	-	(18,730,110)	(18,730,110)
General administrative services	11,801,538	8,337,187	-	-	-	(20,138,724)	(20,138,724)
Central Services & Admin Info Technology	11,034,967	4,943,119	-	-	-	(15,978,085)	(15,978,085)
Plant operations and maintenance	50,204,828	18,629,715	-	-	-	(68,834,542)	(68,834,542)
Pupil transportation	20,527,350	2,349,374	-	2,981,056.00	-	(19,895,668)	(19,895,668)
Unallocated benefits	137,894,317	(137,894,317)	-	-	-	-	-
Special schools	249,261	-	-	-	-	(249,261)	(249,261)
Interest on long-term debt	32,238	-	-	-	-	(32,238)	(32,238)
Unallocated depreciation	15,037,366	-	-	-	-	(15,037,366)	(15,037,366)
Total governmental activities	675,900,626	-	-	166,042,734	-	(509,857,893)	(509,857,893)
Business-type activities:							
Food Service	19,550,799	-	1,958,723	17,348,667	-	(243,409)	(243,409)
Total business-type activities	19,550,799	-	1,958,723	17,348,667	-	(243,409)	(243,409)
Total primary government	\$ 695,451,425	\$ -	\$ 1,958,723	\$ 183,391,401	\$ -	\$ (509,857,893)	\$ (510,101,302)
General revenues:							
Taxes:							
Property taxes, levied for general purpose						59,813,124	59,813,124
Federal and State aid not restricted						351,678,108	351,678,108
Federal and State aid restricted						76,184,874	76,184,874
Miscellaneous income						4,081,183	4,081,183
Total general revenues						491,757,289	491,757,289
Change in net position						(18,344,012)	(18,344,012)
Net position-beginning						208,468,322	211,194,682
Net position-ending						\$ 190,367,719	\$ 192,850,670

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, 2017

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 23,336,620	\$ 3,383,698	\$ 26,720,318
Accounts receivable:			
State	3,083,471	1,211	3,084,682
Federal	133,329	5,545,098	5,678,427
Other	1,055,276	1,135,195	2,190,471
Interfund	8,959,750		8,959,750
Other Assets	<u>81,920</u>		<u>81,920</u>
Total assets	<u>\$ 36,650,366</u>	<u>\$ 10,065,203</u>	<u>\$ 46,715,569</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 35,321,849	\$ 3,876,125	\$ 39,197,975
Intergovernmental payable:			
State		210,648	210,648
Federal		473,967	473,967
Interfund payables		7,545,092	7,545,092
Accrued liabilities for workers compensation claims	2,265,047		2,265,047
Unearned revenue		<u>2,516,434</u>	<u>2,516,434</u>
Total liabilities	<u>37,586,896</u>	<u>14,622,267</u>	<u>52,209,163</u>
Fund balances:			
Unassigned:			
General fund (deficit)	(936,530)	-	(936,530)
Special revenue fund (deficit)		<u>(4,557,064)</u>	<u>(4,557,064)</u>
Total fund balances	<u>(936,530)</u>	<u>(4,557,064)</u>	<u>(5,493,594)</u>
Total liabilities and fund balances	<u>\$ 36,650,366</u>	<u>\$ 10,065,203</u>	

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, 2017

Total Fund Balances (Brought Forward)		(\$5,493,594)
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	\$620,989,964	
Accumulated Depreciation	<u>(192,721,240)</u>	
		428,268,724
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	(268,868,571)	
Compensated Absences	(15,543,378)	
Capital Leases	(27,979,709)	
Mortgage Payable	<u>(646,250)</u>	
		(313,037,908)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Pensions:		
Deferred Outflows		
Lease related	14,091,750	
Pension related	<u>83,970,520</u>	
		98,062,270
Deferred Inflows:		
Pension related		(9,214,001)
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>(8,217,772)</u>	
		<u>(8,217,772)</u>
Net Position of Governmental Activities		<u><u>\$190,367,718</u></u>

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, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
REVENUES:				
Local sources:				
Local tax levy	\$ 59,813,124	\$ -	\$ -	\$ 59,813,124
Tuition	333,618	-	-	333,618
Miscellaneous	3,747,565	101,023	-	3,848,588
Total revenues - local sources	<u>63,894,307</u>	<u>101,023</u>	<u>-</u>	<u>63,995,330</u>
State sources	422,261,134	46,939,774	9,792,150	478,993,058
Federal sources	844,007	18,507,920	-	19,351,927
Total revenues	<u>486,999,448</u>	<u>65,548,717</u>	<u>9,792,150</u>	<u>562,340,315</u>
EXPENDITURES:				
Current expense:				
Instruction:				
Regular	129,616,516	-	-	129,616,516
Special education	22,178,387	32,464,886	-	54,643,273
Other	24,100,693	-	-	24,100,693
School-sponsored/Other instructional	6,093,624	-	-	6,093,624
Community service	355,408	-	-	355,408
Support Services:				
Tuition	28,667,126	-	-	28,667,126
Student & instruction related services	43,508,561	13,259,954	-	56,768,515
School administrative services	12,909,661	4,714,426	-	17,624,087
General administrative services	11,612,130	189,408	-	11,801,538
Central Services & Admin Info Technology	10,936,769	208,520	-	11,145,289
Plant operations and maintenance	50,987,553	-	-	50,987,553
Pupil transportation	20,687,350	-	-	20,687,350
Unallocated benefits	130,639,462	10,798,788	-	141,438,250
Capital outlay	3,037,613	40,771	9,792,150	12,870,533
Special schools	249,261	-	-	249,261
Total expenditures	<u>495,580,112</u>	<u>61,676,752</u>	<u>9,792,150</u>	<u>567,049,014</u>
(Deficiency)/excess of revenues over/(under) expenditures	(8,580,664)	3,871,965	-	(4,708,699)
Other financing sources/(uses):				
Contribution to School Based Budgets	7,172,939	(7,172,939)	-	-
Operating transfers in/(out)	(3,336,104)	3,336,104	-	-
Capital lease (Non-Budget)	1,831,292	-	-	1,831,292
Total other financing sources/(uses)	<u>5,668,127</u>	<u>(3,836,835)</u>	<u>-</u>	<u>1,831,292</u>
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	(2,912,537)	35,130	-	(2,877,407)
Fund balances, July 1 (Deficit)	<u>1,976,007</u>	<u>(4,592,194)</u>	<u>-</u>	<u>(2,616,187)</u>
Fund balances, June 30 (Deficit)	<u>\$ (936,530)</u>	<u>\$ (4,557,064)</u>	<u>\$ -</u>	<u>\$ (5,493,594)</u>

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, 2017

Total net change in fund balances - governmental funds (B-2) \$ (2,877,407)

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	\$ (15,037,366)	
Capital outlays	<u>12,870,533</u>	(2,166,833)

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	8,064,893	
Less: Pension expense	<u>(25,038,140)</u>	(16,973,247)

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		(1,831,292)
---------------------------------------	--	-------------

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		6,902,089
Payment of mortgage payable		92,250

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 (+).

(1,246,163)

Change in net position of governmental activities (A-2) \$ (18,100,603)

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, 2017

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
ASSETS		
Current Assets:		
Cash and cash equivalents	\$	4,221,635
Intergovernmental Accounts Receivable		1,463,949
Inventories		224,204
Total Current Assets		<u>5,909,788</u>
Non-Current Assets:		
Furniture, machinery & equipment		4,834,847
Less accumulated depreciation		(4,453,435)
Total Non-Current Assets		<u>381,412</u>
Total assets	\$	<u><u>6,291,200</u></u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$	1,261,722
Interfund payable		1,782,465
Unearned Revenue		96,659
Total Current Liabilities		<u>3,140,846</u>
Non-Current Liabilities		
Compensated Absences Payable		667,403
Total Non-Current Liabilities		<u>667,403</u>
Total liabilities	\$	<u><u>3,808,249</u></u>
NET POSITION		
Net investment in capital assets	\$	381,412
Unrestricted		<u>2,101,539</u>
Total net position	\$	<u><u>2,482,951</u></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, 2017

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
Operating revenues:		
Charges for services:		
Food sales - reimbursable programs	\$	904,465
Food sales - non-reimbursable programs		747,770
Miscellaneous		306,488
		1,958,723
Total operating revenues		1,958,723
Operating expenses:		
Cost of sales		
Reimbursable Program		6,881,586
Non-Reimbursable Programs		225,960
Salaries		6,956,203
Employee benefits		4,145,756
Cleaning, repair and maintenance services		218,689
General supplies		920,393
Miscellaneous		22,591
Depreciation		179,621
		19,550,799
Total Operating expenses		19,550,799
Operating income (loss)		(17,592,076)
Non-operating revenues (expenses):		
State sources:		
State school lunch program		200,249
Federal sources:		
National school lunch program		10,130,682
School breakfast program		4,105,213
After school snack program		18,576
Summer meal program		319,473
Child and Adult Care Food Program- Cash in Lieu		1,129,355
Fresh Fruit and Vegetables		428,805
Food distribution program		1,016,314
		17,348,667
Total non-operating revenues (expenses)		17,348,667
Change in net position		(243,409)
Total net position -beginning		2,726,360
Total net position-ending	\$	2,482,951

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, 2017

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and other funds	\$	2,002,027
Payments to employees		(6,801,806)
Payments for employee benefits		(3,773,581)
Payments to suppliers		(6,972,706)
Net cash (used for) operating activities		<u>(15,546,066)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		221,665
Federal Sources		17,692,244
Net operating subsidies and transfers from other funds		(269)
Net cash provided by non-capital financing activities		<u>17,913,640</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(58,022)
Net cash (used for) capital and related financing activities		<u>(58,022)</u>
Net increase in cash and cash equivalents		2,309,552
Cash and cash equivalents-beginning		<u>1,912,083</u>
Cash and cash equivalents-ending	\$	<u><u>4,221,635</u></u>
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(17,592,076)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		179,621
Non-cash transaction from federal government		1,016,314
(Increase)/Decrease in inventories		(7,232)
Increase/(Decrease) in unearned revenue		43,303
Increase/(Decrease) in accounts payable		731,062
Increase/(Decrease) in compensated absences		<u>82,942</u>
Net cash (used for) operating activities	\$	<u><u>(15,546,066)</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, 2017

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,003,674	\$ 57,357	\$ 18,533,541
Intrafund receivable	1,699,086		
Interfund loans receivable			367,807
	<hr/>	<hr/>	<hr/>
Total Assets	<u>2,702,760</u>	<u>57,357</u>	<u>18,901,348</u>
LIABILITIES			
Payroll deductions and withholdings			16,962,935
Intrafund payable			1,699,086
Payable to student groups			239,327
	<hr/>	<hr/>	<hr/>
Total liabilities	<u></u>	<u></u>	<u>18,901,348</u>
NET POSITION			
Held in trust for unemployment claims and other purposes	2,702,760		
Held in trust for scholarship awards		57,357	
	<hr/>	<hr/>	<hr/>
Total net position	<u>\$ 2,702,760</u>	<u>\$ 57,357</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, 2017

	Unemployment Compensation	Private-Purpose Scholarship Fund
ADDITIONS:		
Contributions:		
Plan member	\$ 398,999	\$
Other		2,700
Total Contributions	398,999	2,700
Investment earnings:		
Interest	2,005	
Net investment earnings	2,005	
Total additions	401,004	2,700
DEDUCTIONS:		
Scholarships awarded		4,741
Total deductions		4,741
Change in net position	401,004	(2,041)
Net position—beginning of the year	2,301,756	59,398
Net position—end of the year	\$ 2,702,760	\$ 57,357

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017 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, 2017

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, 2017

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.

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, 2017

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, 2017

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, 2017

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, 2017

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

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 two items that qualifies for reporting in this category, deferred amounts that are pension related and deferred amounts related to leases.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

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, 2017

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, 2017:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$27,920,285
Proprietary Funds	4,602,378
Fiduciary Funds	20,838,705
Total Cash in Bank	\$53,361,368
Less: Reconciling Items	(2,824,844)
	\$50,536,525

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, 2017, 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 \$53,361,368, \$750,000.00 was covered by Federal Depository Insurance and \$52,611,368 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, 2017

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, 2017

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, 2017, the District had no investments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2017, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Governmental Activities:			
Capital assets not being depreciated:			
Land	\$6,304,562		\$6,304,562
Construction in Progress	77,025,801	\$9,792,150	86,817,951
Total Capital Assets not being depreciated	<u>83,330,363</u>	<u>9,792,150</u>	<u>93,122,513</u>
Land improvements	1,945,739		1,945,739
Buildings & Building Improvements	431,128,600	426,641	431,555,241
Leasehold Improvements	6,446,945		6,446,945
Furniture and Equipment	42,622,325	820,450	43,442,775
Vehicles	6,284,814		6,284,814
Equipment under Capital Leases	36,360,645	1,831,293	38,191,938
Totals at historical cost	<u>524,789,068</u>	<u>3,078,383</u>	<u>527,867,451</u>
Gross Assets (Memo only)	<u>608,119,431</u>	<u>12,870,533</u>	<u>620,989,964</u>
Less: Accumulated Depreciation			
Site improvements	(1,945,739)		(1,945,739)
Buildings & Building Improvements	(120,886,789)	(6,772,823)	(127,659,612)
Leasehold Improvements	(1,993,720)	(128,939)	(2,122,658)
Furniture and Equipment	(33,458,643)	(2,532,101)	(35,990,745)
Vehicles	(3,008,908)	(127,298)	(3,136,207)
Equipment under Capital Leases	(16,390,074)	(5,476,205)	(21,866,279)
Totals: Accumulated Depreciation	<u>(177,683,874)</u>	<u>(15,037,366)</u>	<u>(192,721,240)</u>
Total capital assets being depreciated, net of depreciation	<u>347,105,194</u>	<u>(11,958,983)</u>	<u>335,146,211</u>
Total Governmental Fund Activities	<u>\$430,435,557</u>	<u>(\$2,166,833)</u>	<u>\$428,268,724</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 3: CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Proprietary Activities:			
Furniture and Equipment	\$4,665,341	\$58,022	\$4,723,363
Vehicles	111,485		111,485
Totals at historical cost	<u>4,776,826</u>	<u>58,022</u>	<u>4,834,848</u>
Less: Accumulated Depreciation	<u>(4,273,815)</u>	<u>(179,621)</u>	<u>(4,453,436)</u>
Total Proprietary Fund Activities	<u>\$503,011</u>	<u>(\$121,599)</u>	<u>\$381,412</u>

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

Direct Expense of various functions	<u>\$15,037,366</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, 2017

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, 2017:

Governmental Funds:

	Balance June 30, <u>2016</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2017</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$14,297,216	\$1,898,960	\$652,797	\$15,543,379	\$252,988.04
Mortgage Note Payable	738,500		92,250	646,250	92,250
Capital Leases Payable	18,958,754	15,923,043	6,902,089	27,979,709	7,833,630
Pension Liability	216,135,134	52,733,437		268,868,571	
Total	<u>\$250,129,604</u>	<u>\$70,555,440</u>	<u>\$7,647,136</u>	<u>\$313,037,908</u>	<u>\$8,178,868</u>

The following is a summary of transactions of the enterprise fund that affect long-term liabilities for the year ended June 30, 2017:

Enterprise Funds:

	Balance June 30, <u>2016</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2017</u>	Amounts due Within <u>one year</u>
Compensated Absences	<u>\$584,461</u>	<u>\$82,942</u>		<u>\$667,403</u>	

Bonds Authorized But Not Issued

As of June 30, 2017, 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, 2017

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>	
2018	\$119,875
2019	115,263
2020	110,650
2021	106,038
2022	101,425
2023-2024	<u>189,563</u>
Total Minimum Payments	742,813
Less: Amount Representing Interest	<u>96,563</u>
Present Value of Payments	<u><u>\$646,250</u></u>

Capital Leases Payable

The District has entered into several long-term capital leases for copiers, buses, 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, 2017:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2018	\$8,271,033
2019	6,439,193
2020	5,184,158
2021	4,594,801
2022	887,973
2023-2027	<u>4,359,506</u>
Total Minimum Lease Payments	29,736,665
Less: Amount Representing Interest	<u>1,756,956</u>
Present Value of Lease Payments	<u><u>\$27,979,709</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 5: 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.

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 5: PENSION PLANS (CONTINUED)

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.

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 5: PENSION PLANS (CONTINUED)

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.

Three Year Trend Information for PERS

Year Ended June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2017	\$8,075,959	100%	-0-
2016	\$9,068,993	100%	-0-
2015	\$7,953,792	100%	-0-

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

Year Ended June 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2017	\$21,763,343	100%	-0-
2016	\$15,878,594	100%	-0-
2015	\$10,466,926	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, 2017, 2016 and 2015 \$14,191,652, \$14,757,105 and \$14,305,827 respectively for the employer's share of social security contributions for TPAF members, as calculated on their base salaries.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68

Public Employees Retirement System (PERS)

At June 30, 2017, the District reported a liability of \$268,868,571.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. 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, 2016, the District's proportion was 0.9078143475 percent, which was a decrease of 0.0550116130 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$25,037,671.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2016 measurement date.

At June 30, 2017, 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		\$5,000,140.00
Changes of assumptions		55,695,207.00
Net difference between projected and actual earnings on pension plan investments		10,252,203.00
Changes in proportion and differences between District contributions and proportionate share of contributions	\$9,214,001.00	4,805,198.00
District contributions subsequent to the measurement date		8,217,772.00
	<u>\$9,214,001.00</u>	<u>\$83,970,520.00</u>

The \$8,217,772.00 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, 2017, the plan measurement date is June 30, 2016) will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

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>June 30</u>	<u>Amount</u>
2018	\$15,347,650.00
2019	\$15,347,650.00
2020	\$18,038,936.00
2021	\$14,133,204.00
2022	\$3,671,307.00

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which rolled forward to June 30, 2016. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation	3.08 Percent
Salary Increases	
Through 2026	1.65-4.15 Percent (based on age)
Thereafter	2.65-5.15 Percent (based on age)
Investment Rate of Return	7.65 Percent

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. 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, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Mortality Rates

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016 and 7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68 (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Long-Term Rate of Return (Continued)

Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Markets	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Returns	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%
	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 3.98% and 4.90% as of June 30, 2016 and 2015, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and 7.90%, and a municipal bond rate of 2.85% and 3.80% as of June 30, 2016 and 2015, 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68 (CONTINUED)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Discount Rate (Continued)

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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employer contributed 100% of their 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034, 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, 2016 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:

	1% Decrease	At Current Discount Rate	1% Increase
	<u>2.98%</u>	<u>3.98%</u>	<u>4.98%</u>
District's proportionate share of the pension liability	329,467,052	268,868,571	218,839,272

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>.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

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, 2017 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	\$1,560,143,180
	\$1,560,143,180

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. 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, 2016, the proportion of the TPAF net pension liability associated with the District was 1.9832404088% which was an increase of .0472031557 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized on-behalf pension expense and revenue of \$117,223,051 in the government-wide financial statements for contributions provided by the State. This pension expense and revenue was based on the pension plans June 30, 2016 measurement date.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Teachers Pensions and Annuity Fund (TPAF)

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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	7.65%

Mortality Rate

Pre-retirement, post-retirement and disabled mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: 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)

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2016 are summarized in the following table

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Cash	5.00%	0.39%
US Government Bonds	1.50%	1.28%
US Credit Bonds	13.00%	2.76%
US Mortgages	2.00%	2.38%
US Inflation-Indexed Bonds	1.50%	1.41%
High Yield Bonds	2.00%	4.70%
US Equities Markets	26.00%	5.14%
Foreign-Developed Equity	13.25%	5.91%
Emerging Market Equities	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmlands	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds - Multi Strategy	5.00%	3.70%
Hedge Funds - Equity Hedge	3.75%	4.72%
Hedge Funds - Distressed	3.75%	3.49%
	<u>100.00%</u>	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 6: 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 3.22% and 4.13% as of June 30, 2016 and 2015, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and 7.90, and a municipal bond rate of 2.85% and 3.80% as of June 30, 2016 and 2015, 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 contribution rate in the most recent fiscal year. The State contributed 30% of the 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 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, 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, 2017

NOTE 7: 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, 2016, there were 110,512 retirees receiving post-retirement medical benefits, and the State contributed \$1.37 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 \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in Fiscal Year 2016.

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, 2017, 2016 and 2015 were \$18,092,450, \$18,907,019 and \$16,616,251 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, 2017

NOTE 8: 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. There are, however, certain matters in which the District would be required to pay a \$75,000.00 deductible. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9: 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 2016-2017 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 10: 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, 2017

NOTE 10: 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 June 30,</u>	<u>Interest</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2017	\$2,005	\$695,644	\$296,645	\$2,702,760
2016	1,338	635,341	258,551	2,301,756
2015	-	408,351	297,034	1,923,628

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, 2017, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$2,265,047.

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 one 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, 2017

NOTE 11: 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, 2017, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$15,543,379.

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, 2017 a liability existed for compensated absences in the proprietary funds of \$667,403.

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, 2017

NOTE 12: FUND BALANCE APPROPRIATED

General Fund The table below reflects the District's Fund Balance at June 30, 2017 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	\$9,399,913	(\$9,399,913)	
Current Year	8,562,687	(8,562,687)	
Capital Reserve:	5,000,000	(5,000,000)	
Assigned:			
Designated for Subsequent			
Year's Expenditures	3,000,000	(3,000,000)	
Encumbrances	737,257	(737,257)	
Unassigned	8,794,131	(9,730,660)	(936,529)
	<u>\$35,493,988</u>	<u>(36,430,517)</u>	<u>(\$936,529)</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 13: 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 2017		\$495,580,112
Increased by:		
Transfer from General Fund to SFR- Inclusion		3,336,104
Less: Expenditures Allocated to Restricted Federal Resources as reported on Schedule D-2		
		7,172,939
		491,743,277.32
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$54,047,445	
Capital Leases	1,831,292	
		55,878,737
Adjusted General Fund Expenditures		435,864,541
Excess Surplus Percentage		2.00%
		8,717,291
Increased by:		
Extraordinary Aid (unbudgeted)	24,292	
Non-Public Transportation Aid (unbudgeted)	52,548	
		76,840
Maximum Unreserved/Undesignated General Fund Balance		8,794,131
Actual Unassigned General Fund Balance		17,356,818
Excess Surplus		\$8,562,687
Recapitulation of Excess Surplus, June 30, 2017:		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$9,399,913
Restricted for Excess Surplus		8,562,687
		\$17,962,600

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 13: CALCULATION OF EXCESS SURPLUS – BUDGETARY BASIS (CONTINUED)

Based on the preceding calculation, as of June 30, 2017, \$9,399,913 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2017-18 budget. \$8,562,687 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 2018-19 budget.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2017:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$8,959,750	
Special Revenue Fund		\$7,545,092
Enterprise Fund		1,782,465
Fiduciary Fund	367,807	
	\$9,327,557	\$9,327,557

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

NOTE 15: INVENTORY

Inventory in the Food Service Fund at June 30, 2017 consisted of the following:

Food and Supplies	<u>\$224,204</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, 2017

NOTE 16: DEFICIT FUND BALANCES / NET POSITION

The District has a deficit fund balance of \$936,529.00 in the General Fund and \$4,557,064 in the Special Revenue Fund as of June 30, 2017 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 fund balance deficits in the General and Special Revenue Funds do 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 17: CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the District for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the district's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department of Education, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by Board resolution at year end (June 1 to June 30) of any unanticipated revenue or unexpended line item appropriations, or both. A district may also appropriate additional amounts when the express approval of the voters has been obtained by either a separate proposal at budget time or by a special question at one of the four special election dates authorized by N.J.S.A. 19:60-2. Pursuant to N.J.A.C. 6A:23A-14.1(g), the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2017

NOTE 17: CAPITAL RESERVE ACCOUNT (CONTINUED)

The activity of the capital reserve during the year ended June 30, 2017, is as follows:

Deposits:

Board Resolution 06/15/17	\$ <u>5,000,000.00</u>
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Balance, June 30, 2017 (Budgetary Basis)	\$ <u><u>5,000,000.00</u></u>
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NOTE 18: TAX ABATEMENTS

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

The District has identified several agreements that have been entered into by the City of Elizabeth that require disclosure under this statement. The gross dollar amount, on an accrual basis, by which the District's property tax revenues were potentially reduced during the reporting period as a result of tax abatement agreements totaled \$5,270,783.70. It is important to note that the District Tax Levy is guaranteed to be paid in full by the municipalities and that the District collected its full tax levy for FY2017.

NOTE 19: SUBSEQUENT EVENTS

The Board of Education has evaluated subsequent events occurring after the financial statement date through December 12, 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.

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, 2017

	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	333,618	243,618
Miscellaneous	975,387	-	975,387	3,747,565	2,772,178
Total - local sources	60,878,511	-	60,878,511	63,894,307	3,015,796
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	310,310,148	-	310,310,148	310,310,148	-
Security aid	9,987,940	-	9,987,940	9,987,940	-
Transportation aid	2,981,056	-	2,981,056	2,981,056	-
Special education aid	13,554,525	-	13,554,525	13,554,525	-
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	-
Professional Learning Community Aid	251,280	-	251,280	251,280	-
Host District Support Aid	1,900	-	1,900	1,900	-
Extraordinary aid	2,118,034	-	2,118,034	2,142,326	24,292
Non-Public School Transportation Aid	-	-	-	52,548	52,548
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	759,229	759,229
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	20,954,469	20,954,469
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	49,645	49,645
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,092,450	18,092,450
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,191,652	14,191,652
Total - state sources	368,699,211	-	368,699,211	422,823,496	54,124,285
Federal sources:					
Medicaid Reimbursement - ARRA	-	-	-	79,831	79,831
Medicaid Reimbursement	736,709	-	736,709	764,176	27,467
Total - federal sources	736,709	-	736,709	844,007	107,298
Total revenue	430,314,431	-	430,314,431	487,561,810	57,247,379
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	5,550,701	523,884	6,074,585	5,759,210	315,375
Grades 1-5	46,594,382	151,922	46,746,304	46,514,355	231,949
Grades 6-8	24,618,649	(399,414)	24,219,235	23,648,227	571,008
Grades 9-12	33,277,734	3,518,918	36,796,652	35,715,808	1,080,844
Home instruction:					
Salaries of teachers	633,197	89,925	723,122	714,353	8,769
Purchased services	234,249	500	234,749	233,767	982
Travel	100,711	-	100,711	180	100,531

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Regular programs -					
undistributed instruction:					
Other salaries for instruction	\$ 3,931,941	\$ 576,270	\$ 4,508,211	\$ 4,342,262	\$ 165,949
Purchased professional/ educational services	475,972	509,218	985,190	952,345	32,845
Other purchased professional services	-	77,771	77,771	77,734	37
Other purchased services	7,145,182	(913,945)	6,231,237	5,994,052	237,185
Travel	59,250	30,218	89,468	67,452	22,016
General supplies	7,256,719	(1,842,975)	5,413,744	5,147,281	266,463
Textbooks	513,132	(75,086)	438,046	392,830	45,216
Other objects	100,224	(42,188)	58,036	56,661	1,375
Total regular programs	130,492,042	2,205,019	132,697,061	129,616,516	3,080,545
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	365,791	8,562	374,353	374,353	-
General supplies	7,860	(1,547)	6,313	6,153	160
Textbooks	6,771	(988)	5,783	5,058	725
Total cognitive impaired - mild	380,422	6,027	386,449	385,564	885
Cognitive impaired - moderate:					
Salaries of teachers	711,311	129	711,440	646,541	64,899
Other salaries for instruction	45,343	19,469	64,812	62,211	2,601
Purchased professional services	-	-	-	-	-
General supplies	13,429	(5,153)	8,276	7,779	497
Textbooks	16,003	(13,256)	2,747	1,034	1,713
Total cognitive impaired -moderate	786,086	1,189	787,275	717,565	69,710
Learning/Language Disabilities:					
Salaries of teachers	4,901,942	220,654	5,122,596	4,745,199	377,397
Other salaries for instruction	1,732,198	(98,851)	1,633,347	1,523,718	109,629
General supplies	143,578	(5,453)	138,125	108,933	29,192
Textbooks	37,074	(14,421)	22,653	16,832	5,821
Other objects	7,000	(7,000)	-	-	-
Total learning/language	6,821,792	94,929	6,916,721	6,394,682	522,039
Multiple disabilities:					
Salaries of teachers	315,502	2,342	317,844	297,057	20,787
Other salaries for instruction	190,417	(51,105)	139,312	137,642	1,670
General supplies	6,850	(1,344)	5,506	3,713	1,793
Textbooks	5,126	(751)	4,375	4,374	1
Total multiple disabilities	517,895	(50,858)	467,037	442,786	24,251

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Behavioral disabilities:					
Salaries of teachers	\$ 202,165	\$ 86,473	\$ 288,638	\$ 222,638	\$ 66,000
Other salaries for instruction	43,145	22,454	65,599	58,632	6,967
General supplies	8,229	(1,220)	7,009	2,286	4,723
Textbooks	2,400	(1,400)	1,000	-	1,000
Other objects	2,000	-	2,000	1,929	71
Total behavioral disabilities	257,939	106,307	364,246	285,485	78,761
Autism					
Salaries of teachers	586,787	62,916	649,703	648,723	980
Other salaries for instruction	232,616	93,459	326,075	283,042	43,033
General supplies	35,405	(3,378)	32,027	20,230	11,797
Textbooks	6,891	(3,392)	3,499	2,366	1,133
Total autism	861,699	149,605	1,011,304	954,361	56,943
Resource room:					
Salaries of teachers	11,297,359	(71,837)	11,225,522	11,126,061	99,461
Purchased Professional -educational services	103,500	169,404	272,904	165,485	107,419
Other purchased services	600	-	600	600	-
General supplies	161,109	(10,846)	150,263	139,576	10,687
Textbooks	5,945	(5,250)	695	-	695
Total resource room	11,568,513	81,471	11,649,984	11,431,722	218,262
Preschool disabled:					
Salaries of teachers	1,141,474	(22,326)	1,119,148	850,286	268,862
Other salaries for instruction	740,510	(28,000)	712,510	712,386	124
General supplies	773	5,000	5,773	3,550	2,223
Total preschool disabled	1,882,757	(45,326)	1,837,431	1,566,222	271,209
Total special education	23,077,103	343,344	23,420,447	22,178,387	1,242,060
Bilingual education:					
Salaries of teachers	22,105,604	692,962	22,798,566	22,290,301	508,265
Other salaries for instruction	1,061,497	25,156	1,086,653	1,040,773	45,880
General supplies	936,939	(148,258)	788,681	727,858	60,823
Textbooks	74,728	(22,091)	52,637	41,761	10,876
Total bilingual education	24,178,768	547,769	24,726,537	24,100,693	625,844
School sponsored activities:					
Salaries	188,012	77,133	265,145	247,014	18,131
Other purchased services	34,500	19,496	53,996	53,546	450
Other objects	82,042	(2,334)	79,708	70,714	8,994
Total school sponsored activities	304,554	94,295	398,849	371,274	27,575
School sponsored athletics:					
Salaries	1,863,283	(84,966)	1,778,317	1,695,512	82,805
Other purchased services	148,180	(30,180)	118,000	82,038	35,962
Other objects	118,882	101,088	219,970	210,469	9,501
Supplies and materials	470,737	197,428	668,165	666,289	1,876
Total school sponsored athletics	2,601,082	183,370	2,784,452	2,654,308	130,144

CITY OF ELIZABETH SCHOOL DISTRICT
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COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Before/After School Programs					
Instruction					
Salaries	\$ 1,635,615	\$ (18,644)	\$ 1,616,971	\$ 1,177,958	\$ 439,013
Supplies and materials	65,413	(62,200)	3,213	328	2,885
Total before/after school	<u>1,701,028</u>	<u>(80,844)</u>	<u>1,620,184</u>	<u>1,178,286</u>	<u>441,898</u>
Before/After School Programs -					
Support Services					
Salaries	129,096	171,631	300,727	202,520	98,207
Total before/after school	<u>129,096</u>	<u>171,631</u>	<u>300,727</u>	<u>202,520</u>	<u>98,207</u>
Summer School Programs -					
Instruction					
Salaries	2,009,036	(259,850)	1,749,186	1,487,763	261,423
Supplies and materials	108,848	(19,155)	89,693	87,946	1,747
Total summer school - Instruction	<u>2,117,884</u>	<u>(279,005)</u>	<u>1,838,879</u>	<u>1,575,709</u>	<u>263,170</u>
Summer School Programs -					
Support Services					
Salaries	143,538	8,512	152,050	111,527	40,523
Total summer school - Support Services	<u>143,538</u>	<u>8,512</u>	<u>152,050</u>	<u>111,527</u>	<u>40,523</u>
Community services:					
Salaries	339,093	17,191	356,284	355,408	876
Total community services	<u>339,093</u>	<u>17,191</u>	<u>356,284</u>	<u>355,408</u>	<u>876</u>
Total instruction	<u>185,084,188</u>	<u>3,211,282</u>	<u>188,295,470</u>	<u>182,344,628</u>	<u>5,950,842</u>
Undistributed expenditures:					
Undistributed expenditures -					
instruction:					
Tuition to other LEAs within the					
State - regular	4,501,964	(49,500)	4,452,464	4,369,715	82,749
Tuition to other LEAs within the					
State - special	13,458,073	(2,144,867)	11,313,206	11,251,758	61,448
Tuition to county vocational					
school districts - regular	642,000	-	642,000	597,700	44,300
Tuition to county vocational					
school districts - special	33,000	(33,000)	-	-	-
Tuition to county special					
services schools	1,371,951	(71,555)	1,300,396	1,229,727	70,669
Tuition to priv. sch for the disabled					
w/i State	11,838,783	(1,162,920)	10,675,863	10,545,613	130,250
Tuition to priv. sch for the disabled					
& other LEAs - Spl, O/S State	76,897	-	76,897	63,665	13,232
Tuition - state facilities	608,947	-	608,947	608,947	-
Total undistributed					
expenditures - instruction	<u>32,531,615</u>	<u>(3,461,842)</u>	<u>29,069,773</u>	<u>28,667,126</u>	<u>402,647</u>

CITY OF ELIZABETH SCHOOL DISTRICT
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COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	\$ 1,960,159	\$ 31,638	\$ 1,991,797	\$ 1,872,095	\$ 119,702
Other purchased services	600	-	600	-	600
Supplies and materials	12,600	(4,828)	7,772	6,501	1,271
Total attendance and social work services	1,973,359	26,810	2,000,169	1,878,596	121,573
Health services:					
Salaries	3,442,362	(117,752)	3,324,610	3,243,192	81,418
Purchased professional and technical services	72,653	(7,475)	65,178	46,843	18,335
Supplies and materials	246,281	(32,770)	213,511	173,732	39,779
Other objects	2,295	-	2,295	2,275	20
Total health services	3,763,591	(157,997)	3,605,594	3,466,042	139,552
Other support services - students - related services:					
Salaries of other professional staff	3,194,278	(69,036)	3,125,242	3,125,240	2
Purchased professional educational services	1,607,860	(66,605)	1,541,255	1,495,708	45,547
Other support services - students - related services	4,802,138	(135,641)	4,666,497	4,620,948	45,549
Other support services - Regular					
Salaries of other professional staff	11,065,500	770,466	11,835,966	11,835,961	5
Purchased professional educational services	2,920,743	(238,452)	2,682,291	2,648,251	34,040
Supplies and materials	59,300	(19,390)	39,910	38,946	964
Total other support services - regular	14,045,543	512,624	14,558,167	14,523,158	35,009
Other support services - Guidance					
Salaries of other professional staff	5,345,689	(123,522)	5,222,167	5,159,390	62,777
Salaries of secretarial and clerical assistants	185,393	(6,903)	178,490	178,490	-
Purchased professional educational services	265,990	(58,791)	207,199	167,106	40,093
Other purchased services	1,660	-	1,660	630	1,030
Supplies and materials	661,627	(308,750)	352,877	284,476	68,401
Other objects	2,000	8,500	10,500	4,100	6,400
Total Other support services Guidance	6,462,359	(489,466)	5,972,893	5,794,192	178,701

CITY OF ELIZABETH SCHOOL DISTRICT
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IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other support services - students - special services:					
Salaries of other professional staff	\$ 6,368,436	\$ (139,508)	\$ 6,228,928	\$ 6,188,926	\$ 40,002
Purchased professional educational services	262,375	62,500	324,875	162,497	162,378
Other purchased services	106,110	(11,001)	95,109	18,504	76,605
Supplies and materials	78,230	(3,162)	75,068	73,007	2,061
Total other support services - students - special services	6,815,151	(91,171)	6,723,980	6,442,935	281,045
Improvement of instruction services:					
Salaries of supervisors of instruction	3,588,929	(25,177)	3,563,752	3,559,515	4,237
Salaries of other professional staff	271,799	(90,106)	181,693	175,311	6,382
Salaries of secretarial and clerical assistants	1,317,251	(75,671)	1,241,580	1,213,304	28,276
Purchased professional educational services	253,450	(85,350)	168,100	100,950	67,150
Other purchased services	144,055	(11,757)	132,298	92,404	39,894
Supplies and materials	104,633	(23,859)	80,774	74,768	6,006
Other objects	47,231	(29,063)	18,168	11,570	6,598
Total improvement of instruction services	5,727,348	(340,983)	5,386,365	5,227,822	158,543
Educational media services/ school library:					
Salaries	1,650,244	(258,364)	1,391,880	1,273,963	117,917
Supplies and materials	477,241	(167,324)	309,917	276,032	33,885
Total educational media services/school library	2,127,485	(425,688)	1,701,797	1,549,995	151,802
Instructional staff training services:					
Purchased professional and technical services	18,035	(8,853)	9,182	4,874	4,308
Travel	1,000	(1,000)	-	-	-
Total instructional staff training services	19,035	(9,853)	9,182	4,874	4,308

CITY OF ELIZABETH SCHOOL DISTRICT
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COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Support services general administration:					
Salaries	\$ 1,443,983	\$ (34,267)	\$ 1,409,716	\$ 1,398,102	\$ 11,614
Salaries of Attorneys	303,943	-	303,943	268,839	35,104
Legal services	2,895,581	182,857	3,078,438	2,772,712	305,726
Audit Fees	340,000	10,000	350,000	350,000	-
Other purchased professional services	293,592	199,760	493,352	493,289	63
Communications/telephone	1,217,126	(362,956)	854,170	723,964	130,206
Other purchased services	8,704	8,288	16,992	1,441	15,551
Supplies and materials	20,800	1,000	21,800	13,774	8,026
Judgments	5,525,000	-	5,525,000	5,525,000	-
Miscellaneous expenditures	76,231	17,524	93,755	65,008	28,747
BOE Membership dues and fees	26,812	(26,812)	-	-	-
Total support services general administration	12,151,772	(4,606)	12,147,166	11,612,130	535,036
Support services school administration:					
Salaries of principals/ asst. principals	8,871,664	(263,132)	8,608,532	8,433,618	174,914
Salaries of secretarial and clerical assistants	4,298,730	16,579	4,315,309	4,158,768	156,541
Purchased professional and technical services	19,700	12,371	32,071	27,566	4,505
Other purchased services	27,350	(22,750)	4,600	4,000	600
Supplies and materials	267,738	(47,822)	219,916	205,595	14,321
Other objects	101,260	(19,494)	81,766	80,114	1,652
Total support services school administration	13,586,442	(324,248)	13,262,194	12,909,661	352,533
Central Services:					
Salaries	3,996,375	(345,407)	3,650,968	3,636,928	14,040
Purchase Professional Services	63,730	(1,724)	62,006	13,883	48,123
Miscellaneous Purchased Services	511,182	(28,495)	482,687	419,143	63,544
Supplies and materials	78,061	(1,552)	76,509	50,551	25,958
Other objects	75,500	77,430	152,930	125,212	27,718
Total central services	4,724,848	(299,748)	4,425,100	4,245,717	179,383
Admin. Info Technology					
Salaries	2,327,824	1,499,272	3,827,096	3,827,095	1
Purchased professional services	561,500	(5,599)	555,901	538,623	17,278
Other Purchased Services	1,406,768	(88,335)	1,318,433	1,308,646	9,787
Supplies and materials	898,933	19,095	918,028	912,953	5,075
Other objects	104,275	-	104,275	103,735	540
Total Admin. Info Technology	5,299,299	1,424,434	6,723,733	6,691,052	32,681

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Salaries	\$ 2,408,273	\$ (91,929)	\$ 2,316,344	\$ 2,316,340	\$ 4
Cleaning, repair and maintenance services	4,984,852	748,867	5,733,719	5,450,193	283,526
Supplies and materials	602,117	(9,895)	592,222	562,765	29,457
Total required maintenance for school facilities:	7,995,242	647,043	8,642,285	8,329,298	312,987
Operation and maintenance Custodial Services:					
Salaries	18,494,433	(28,249)	18,466,184	18,392,498	73,686
Salaries - Non-Instructional Aides	829,542	(433,081)	396,461	238,445	158,016
Purchased professional and technical services	750,000	(537,601)	212,399	134,146	78,253
Cleaning, repair and maintenance services	416,026	69,450	485,475	391,866	93,609
Rental of land and buildings	2,970,745	1,910	2,972,655	2,971,776	879
Lease Purchase- Energy Savings Imp P	839,844	-	839,844	839,150	694
Other purchased property services	881,059	22,887	903,946	901,872	2,074
Insurance	1,851,273	146,169	1,997,442	1,997,421	21
Travel	12,000	(6,720)	5,280	4,445	835
General supplies	1,289,486	(657,347)	632,139	618,949	13,190
Energy (natural gas)	2,132,617	159,659	2,292,276	1,981,725	310,551
Energy (electricity)	6,436,980	722,489	7,159,469	6,404,269	755,200
Other objects	136,450	(35,800)	100,650	98,190	2,460
Total operation and maintenance of plant services	37,040,454	(576,234)	36,464,220	34,974,752	1,489,468
Care and upkeep of grounds					
Salaries	138,613	708	139,321	139,321	-
Miscellaneous Purchased Services	251,000	(146,326)	104,674	104,668	6
Total care and upkeep of grounds	389,613	(145,618)	243,995	243,989	6
Security					
Salaries	7,466,624	47,571	7,514,195	7,281,191	233,004
Miscellaneous Purchased Services	284,050	(204,657)	79,393	77,674	1,719
Supplies and materials	43,760	40,115	83,875	80,649	3,226
Other Objects	3,135	(3,135)	-	-	-
Total security	7,797,569	(120,106)	7,677,463	7,439,514	237,949
Student transportation services:					
Salaries for pupil transportation (between home and school) - regular	747,556	(61,806)	685,750	685,750	-
Salaries for pupil transportation (between home and school)-special	1,776,358	(241,860)	1,534,498	1,530,352	4,146
Salaries for pupil transportation (other than between home & school)	1,302,613	29,902	1,332,515	1,326,719	5,796

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services					
(continued):					
Management Fee - ESC & CTSA			-		-
Transportation program	\$ 250,000	\$ 27,421	\$ 277,421	\$ 277,421	\$ 0
Purchased professional and technical services	30,000	-	30,000	28,994	1,006
Cleaning, repair and maintenance services	400,000	48,011	448,011	440,142	7,869
Rental Payments - school buses	163,744	(3,744)	160,000	160,000	-
Contracted services - aid in lieu Non-public schools	180,000	40,000	220,000	194,480	25,520
Contracted services (between home and school) - vendors	3,870,000	(945,000)	2,925,000	2,637,982	287,018
Contracted services (other than between home and school) - vendors	834,437	739,847	1,574,284	1,495,765	78,519
Contracted services (special education)-vendors	1,785,000	-	1,785,000	1,707,664	77,336
Contracted services Regular	230,000	(205,000)	25,000	20,034	4,966
Contracted services (special education)- ECS & CTSA	6,222,000	3,793,737	10,015,737	10,015,315	422
Supplies and materials	50,169	(20,369)	29,800	22,377	7,423
Transportation supplies	300,000	-	300,000	136,326	163,674
Miscellaneous expenditures	10,077	(512)	9,565	8,029	1,536
Total student transportation services	18,151,954	3,200,627	21,352,581	20,687,350	665,231
Employee benefits:					
Social security	6,040,167	841,459	6,881,626	6,798,149	83,477
Other retirement contributions	8,269,880	(192,165)	8,077,715	8,075,959	1,756
Unemployment compensation	1,301,138	(249,000)	1,052,138	1,052,138	-
Workers Compensation	3,019,748	(440,000)	2,579,748	2,506,564	73,184
Health Benefits	60,248,127	(623,921)	59,624,206	57,191,679	2,432,527
Tuition Reimbursement	985,193	(51,186)	934,007	680,709	253,298
Other employee benefits	880,535	(593,716)	286,819	286,819	-
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	759,229	(759,229)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	20,954,469	(20,954,469)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	49,645	(49,645)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,092,450	(18,092,450)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,191,652	(14,191,652)
Total employee benefits	80,744,788	(1,308,529)	79,436,259	130,639,462	(51,203,203)
Total undistributed expenditures	266,149,604	(2,080,191)	264,069,413	309,948,611	(45,879,199)
Total expenditures - current expense	451,233,792	1,131,091	452,364,883	492,293,239	(39,928,356)

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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
Custodial Services	12,076	769,365	781,441	779,681	1,760
Total equipment	<u>12,076</u>	<u>769,365</u>	<u>781,441</u>	<u>779,681</u>	<u>1,760</u>
Facilities acquisition and construction services:					
Purchased professional and technical services	100,121	28,500	128,621	105,842	22,779
Construction services	366,565	-	366,565	320,798	45,767
Total facilities acquisition and construction services	<u>466,686</u>	<u>28,500</u>	<u>495,186</u>	<u>426,640</u>	<u>68,546</u>
Assets acquired under capital leases (non-budgeted)					
Instruction:					
Regular Instruction				953,355	(953,355)
Undistributed expenditures:					
Admin Info Technology				345,000	(345,000)
Transportation				532,937	(532,937)
Total assets acquired under capital leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,831,292</u>	<u>(1,831,292)</u>
Total capital outlay	<u>478,762</u>	<u>797,865</u>	<u>1,276,627</u>	<u>3,037,613</u>	<u>(1,760,986)</u>
Special Schools:					
Adult education - local - Instruction:					
Salaries of teachers	13,150	(5,800)	7,350	-	7,350
Other salaries	24,800	-	24,800	15,600	9,200
Supplies	1,000	-	1,000	-	1,000
Total Adult education - local - Instr.	<u>38,950</u>	<u>(5,800)</u>	<u>33,150</u>	<u>15,600</u>	<u>17,550</u>
Evening school for the Foreign Born:					
Salaries of teachers	-	5,800	5,800	5,800	-
Total evening school for the foreign born	<u>-</u>	<u>5,800</u>	<u>5,800</u>	<u>5,800</u>	<u>-</u>
Total special schools	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>21,400</u>	<u>17,550</u>
Transfer of Funds to Charter Schools	<u>\$ 228,383</u>	<u>\$ 61,000</u>	<u>\$ 289,383</u>	<u>\$ 227,861</u>	<u>\$ 61,522</u>
Total expenditures	<u>451,979,887</u>	<u>1,989,956</u>	<u>453,969,843</u>	<u>495,580,112</u>	<u>(41,610,270)</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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Excess/(deficiency) of revenues over/(under) expenditures	\$ (21,665,456)	\$ (1,989,956)	\$ (23,655,412)	\$ (8,018,302)	\$ 15,637,109
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	5,535,400	1,784,956	7,320,356	7,172,939	(147,417)
Transfer to special revenue fund	(3,541,104)	205,000	(3,336,104)	(3,336,104)	-
Capital Leases (non-budget)				1,831,292	1,831,292
Total other financing sources/(uses)	<u>1,994,296</u>	<u>1,989,956</u>	<u>3,984,252</u>	<u>5,668,127</u>	<u>1,683,875</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(19,671,160)</u>	<u>-</u>	<u>(19,671,160)</u>	<u>(2,350,175)</u>	<u>17,320,985</u>
Fund balance, July 1	37,844,163	-	37,844,163	37,844,163	-
Fund balance, June 30	<u>\$ 18,173,003</u>	<u>\$ -</u>	<u>\$ 18,173,003</u>	<u>\$ 35,493,988</u>	<u>\$ 17,320,985</u>

Recapitulation:

Restricted Fund Balance:

Excess Surplus - Designated for Subsequent Year's Expenditures	9,399,913
Excess Surplus - Current Year	8,562,687
Capital Reserve	5,000,000

Assigned Fund Balance:

Other Purposes	
Designated for Subsequent Year's Expenditures	3,000,000
Year-End Encumbrances	737,257

Unassigned Fund Balance

8,794,131
35,493,988

Reconciliation to Governmental Funds Statements (GAAP):

Last State Aid Payment not recognized on GAAP basis	(36,430,518)
Fund Balance per Governmental Funds (GAAP)	<u>\$ (936,530)</u>

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

Adjustment for prior year encumbrances	\$ (8,344,412)	\$ -	\$ (8,344,412)	\$ (8,344,412)	\$ -
Budgeted fund balance	<u>(11,326,748)</u>	<u>-</u>	<u>(11,326,748)</u>	<u>5,994,237</u>	<u>17,320,985</u>
Total	<u>\$ (19,671,160)</u>	<u>\$ -</u>	<u>\$ (19,671,160)</u>	<u>\$ (2,350,175)</u>	<u>\$ 17,320,985</u>

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Budgeted Resources Fund 15	Operating Fund 11-13	Budgeted Resources Fund 15	Total General Fund	Operating Fund 11-13	Budgeted Resources Fund 15	Total General Fund	Operating Fund 11-13	Budgeted Resources Fund 15	Total General Fund
Revenues:												
Local tax levy	\$ 59,813,124	\$ 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	-	90,000	333,618	-	333,618
Miscellaneous	975,387	975,387	-	-	-	975,387	975,387	-	975,387	3,747,565	-	3,747,565
Total - local sources	60,878,511	60,878,511	-	-	-	60,878,511	60,878,511	-	60,878,511	63,894,307	-	63,894,307
State sources:												
Education advisory aid	28,521,068	28,521,068	-	-	-	28,521,068	28,521,068	-	28,521,068	28,521,068	-	28,521,068
Equalization aid	310,310,148	310,310,148	-	-	-	310,310,148	310,310,148	-	310,310,148	310,310,148	-	310,310,148
Adjustment aid	9,987,940	9,987,940	-	-	-	9,987,940	9,987,940	-	9,987,940	9,987,940	-	9,987,940
Security aid	2,981,056	2,981,056	-	-	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056
Special education aid	13,554,525	13,554,525	-	-	-	13,554,525	13,554,525	-	13,554,525	13,554,525	-	13,554,525
Under Advantegy Aid	500,000	500,000	-	-	-	500,000	500,000	-	500,000	500,000	-	500,000
PARC Readiness	236,630	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	-	236,630
Professional Learning Community Aid	251,280	251,280	-	-	-	251,280	251,280	-	251,280	251,280	-	251,280
Host District Support Aid	1,900	1,900	-	-	-	1,900	1,900	-	1,900	1,900	-	1,900
Extraordinary aid	2,118,034	2,118,034	-	-	-	2,118,034	2,118,034	-	2,118,034	2,142,326	-	2,142,326
Non-Public School Transportation Aid	-	-	-	-	-	-	-	-	-	53,548	-	53,548
On-behalf TPAF Contribution (insurance; non-budgeted)	-	-	-	-	-	-	-	-	-	759,329	-	759,329
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	20,954,469	-	20,954,469
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	49,645	-	49,645
On-behalf TPAF Post-Retirement Medical Contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	18,092,450	-	18,092,450
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	14,191,652	-	14,191,652
Total - state sources	368,699,211	368,699,211	-	-	-	368,699,211	368,699,211	-	368,699,211	422,823,496	-	422,823,496
Federal sources:												
Medical Reimbursement - ARRA	736,709	736,709	-	-	-	736,709	736,709	-	736,709	79,831	-	79,831
Medical Reimbursement	736,709	736,709	-	-	-	736,709	736,709	-	736,709	764,176	-	764,176
Total - federal sources	1,473,418	1,473,418	-	-	-	1,473,418	1,473,418	-	1,473,418	844,007	-	844,007
Total revenue	430,314,431	430,314,431	-	-	-	430,314,431	430,314,431	-	430,314,431	487,561,810	-	487,561,810
Expenditures:												
Instruction-regular programs:												
Salaries of teachers	5,550,701	5,550,701	280,621	243,263	280,621	5,237,879	243,263	5,851,322	6,074,585	200,414	5,658,798	5,759,210
Preschool/Kindergarten	3,197,836	43,396,546	1,085,444	(933,532)	1,085,444	46,594,382	2,264,314	44,481,900	46,746,304	2,230,059	44,284,286	46,514,355
Grades 1-5	1,303,871	23,514,778	(291,820)	(107,594)	(291,820)	24,219,253	1,196,277	23,022,958	24,219,253	1,054,115	22,594,112	23,648,227
Grades 6-8	2,398,481	30,879,253	2,046,492	1,472,426	2,046,492	33,721,745	3,870,907	32,825,745	36,796,652	3,752,496	32,963,312	35,715,808
Home instruction:	633,197	633,197	-	89,925	-	723,122	723,122	-	723,122	714,353	-	714,353
Salaries of teachers	234,249	234,249	500	500	-	234,749	234,749	-	234,749	233,767	-	233,767
Purchased services	100,711	100,711	-	-	-	100,711	100,711	-	100,711	180	-	180
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Regular programs - undistributed instruction:	370,974	3,560,967	(51,073)	627,343	(51,073)	3,509,894	998,317	3,509,894	4,508,211	902,477	3,439,785	4,342,262
Other salaries for instruction	89,700	89,700	237,029	272,189	237,029	366,218	361,889	625,301	985,190	352,868	599,477	952,345
Purchased professional/educational services	7,124,432	26,750	(5,619)	(908,326)	(5,619)	6,216,106	6,216,106	15,131	6,231,237	5,986,763	7,289	77,734
Other Purchased Professional Svcs	59,250	59,250	27,368	2,850	27,368	86,618	2,850	86,618	89,468	2,064	65,388	5,994,052
Travel	2,841,793	4,414,926	(932,007)	(910,968)	(932,007)	3,482,919	1,930,825	5,413,744	5,413,744	1,925,454	67,452	67,452
General supplies	338,132	338,132	(75,086)	175,000	(75,086)	263,046	263,046	58,036	321,082	235,277	50,766	321,082
Textbooks	100,224	100,224	(42,188)	(74,143)	(42,188)	58,036	58,036	-	58,036	56,661	-	56,661
Other objects	112,021,799	130,492,042	2,379,161	(74,143)	2,379,161	114,390,960	18,396,101	114,390,960	132,697,061	17,590,298	112,026,218	129,616,516
Total regular programs	18,470,243	112,021,799	2,379,161	(74,143)	2,379,161	114,390,960	18,396,101	114,390,960	132,697,061	17,590,298	112,026,218	129,616,516

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	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
Special education:												
Cognitive impaired - mild:												
Salaries of teachers	\$ -	\$ 365,791	\$ -	\$ -	\$ 8,562	\$ 374,353	\$ -	\$ 374,353	\$ 374,353	\$ -	\$ 374,353	\$ 374,353
General supplies		7,860			(1,547)	6,313		6,313	6,313		6,313	6,153
Textbooks		6,771			(988)	5,783		5,783	5,783		5,058	5,058
Total cognitive impaired - mild		380,422			6,027	386,449		386,449	386,449		385,564	385,564
Cognitive impaired - moderate:												
Salaries of teachers		711,311			129	711,440		711,440	711,440		646,541	646,541
Other salaries for instruction:												
Purchased services		45,343			19,469	64,812		64,812	64,812		62,211	62,211
General supplies		13,429			(5,153)	8,276		8,276	8,276		7,779	7,779
Textbooks		16,003			(13,256)	2,747		2,747	2,747		1,034	1,034
Total cognitive impaired - moderate		786,086			1,189	787,275		787,275	787,275		717,565	717,565
Learning/Language Disabilities (204):												
Salaries of teachers	192,718	4,901,942		(5,000)	228,654	4,934,878	187,718	4,934,878	5,122,596	170,952	4,574,247	4,745,199
Other salaries for instruction		1,732,198			(98,851)	1,633,347		1,633,347	1,633,347		1,523,718	1,523,718
General supplies		143,578		7,000	(5,453)	131,125	7,000	131,125	138,125		108,933	108,933
Textbooks		37,074			(14,421)	22,653		22,653	22,653		16,832	16,832
Other objects	7,000	7,000		(7,000)								
Total learning/language disabilities	199,718	6,622,074		(5,000)	98,929	6,722,003	194,718	6,722,003	6,916,721	170,952	6,222,730	6,394,682
Multiple disabilities (212):												
Salaries of teachers		315,502			2,342	317,844		317,844	317,844		297,057	297,057
Other salaries for instruction		190,417			(51,105)	139,312		139,312	139,312		137,642	137,642
General supplies	5,564	1,286		(2,165)	6,850	1,286	3,399	2,107	5,566	2,596	1,117	3,713
Textbooks		5,126			(751)	4,375		4,375	4,375		4,374	4,374
Total multiple disabilities	5,564	512,331		(2,165)	517,895	(80,888)	3,399	463,638	467,037	2,596	440,180	442,786
Behavioral Disabilities (209):												
Salaries of teachers		202,165			86,473	288,638		288,638	288,638		222,638	222,638
Other salaries for instruction		43,145			22,454	65,599		65,599	65,599		58,632	58,632
General supplies	3,265	4,964			(1,220)	3,744	3,265	3,744	7,009	1,657	629	2,286
Textbooks		2,400			(1,400)	1,000		1,000	1,000			
Other objects	2,000	2,000				2,000	2,000	2,000	1,929	1,929	1,929	1,929
Total behavioral disabilities	5,265	252,674			106,307	358,981	5,265	358,981	364,246	3,386	281,899	285,485
Autism (214):												
Salaries of teachers		586,787			62,916	649,703		649,703	649,703		648,723	648,723
Other salaries for instruction		232,616			93,459	326,075		326,075	326,075		283,042	283,042
General supplies	15,000	20,405			(3,378)	17,027	15,000	17,027	32,027	8,984	11,246	20,230
Textbooks		6,891			(3,392)	3,499		3,499	3,499		2,366	2,366
Total Autism	15,000	846,699			149,605	996,304	15,000	996,304	1,011,304	8,984	945,377	954,361
Resource Room/Center (213):												
Salaries of teachers	164,237	11,153,122		18,843	(90,680)	11,042,442	183,080	11,042,442	11,225,522	204,578	10,921,485	11,126,061
Purchased Professional												
educational services		103,500		169,404	272,904	600	600	600	272,904	165,485	600	165,485
Other purchased services		30,375			(10,846)	19,529		19,529	186,263	127,705	11,871	130,576
General supplies		5,945			(5,250)	695		695	695			
Textbooks		11,169,442		188,247	(106,776)	11,568,513	188,247	11,568,513	11,649,984	498,368	10,935,354	11,451,722
Total resource room part time	399,071	11,169,442		188,247	(106,776)	11,568,513	188,247	11,568,513	11,649,984	498,368	10,935,354	11,451,722

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	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	1,414,474	1,414,474	\$ -	(22,326)	\$ -	(22,326)	1,119,148	\$ -	1,119,148	850,286	\$ -	850,286
Other salaries for instruction	740,510	740,510	(28,000)	5,000	(28,000)	712,510	712,510	712,510	712,510	712,586	3,550	1,040,773
General supplies	773	773	-	5,000	-	5,773	5,773	-	5,773	3,550	-	7,323
Total Preschool disabilities - full-time	1,892,757	1,892,757	-	(45,326)	-	(45,326)	1,837,431	-	1,837,431	1,566,222	-	1,566,222
Total Special education	2,507,375	2,507,710	207,588	135,756	207,588	343,344	2,643,131	207,773,16	2,850,447	2,240,708	19,927,679	22,178,387
Bilingual education (243/244):												
Salaries of teachers	22,105,604	22,105,604	675,962	17,000	675,962	692,962	17,000	22,781,566	22,798,566	17,000	22,273,301	22,290,301
Other salaries for instruction	1,061,497	1,061,497	25,156	-	25,156	1,086,653	-	1,086,653	1,086,653	-	1,040,773	1,040,773
General supplies	956,929	956,929	(148,258)	-	(148,258)	808,671	-	808,671	808,671	-	727,858	727,858
Textbooks	74,728	74,728	(22,091)	-	(22,091)	52,637	-	52,637	52,637	-	41,761	41,761
Total bilingual education	24,178,768	24,178,768	530,769	17,000	530,769	547,769	17,000	24,709,537	24,726,557	17,000	24,083,693	24,100,693
School sponsored activities:												
Salaries	188,012	188,012	77,133	-	77,133	265,145	-	265,145	265,145	-	247,014	247,014
Other purchased services	34,500	34,500	19,496	-	19,496	53,996	-	53,996	53,996	-	53,546	53,546
Other objects	82,042	82,042	(2,334)	-	(2,334)	79,708	-	79,708	79,708	-	70,714	70,714
Total school sponsored activities	304,554	304,554	94,295	-	94,295	382,295	-	382,295	382,295	-	371,274	371,274
School sponsored athletics:												
Salaries	1,863,283	1,863,283	-	(84,966)	-	(84,966)	1,778,317	-	1,778,317	1,695,512	-	1,695,512
Other purchased services	148,180	148,180	(30,180)	-	(30,180)	118,000	-	118,000	118,000	-	82,038	82,038
Other objects	118,882	118,882	101,088	-	101,088	219,970	-	219,970	219,970	-	210,469	210,469
Supplies and materials	470,737	470,737	197,428	-	197,428	668,165	-	668,165	668,165	-	666,289	666,289
Total school sponsored athletics	2,601,082	2,601,082	185,370	-	185,370	2,784,452	-	2,784,452	2,784,452	-	2,654,308	2,654,308
Before/After School Programs												
- Instruction	1,635,615	1,635,615	(18,644)	-	(18,644)	1,616,971	-	1,616,971	1,616,971	1,177,958	-	1,177,958
Supplies and materials	65,413	65,413	(62,200)	-	(62,200)	3,213	-	3,213	3,213	328	-	328
Total before/after school programs	1,701,028	1,701,028	(80,844)	-	(80,844)	1,620,184	-	1,620,184	1,620,184	1,178,286	-	1,178,286
Before/After School Programs												
- Support Services	129,096	129,096	171,631	-	171,631	300,727	-	300,727	300,727	202,520	-	202,520
Total before/after school programs	1,29,096	1,29,096	171,631	-	171,631	300,727	-	300,727	300,727	202,520	-	202,520
Summer School Programs												
- Instruction	2,009,036	2,009,036	(259,850)	-	(259,850)	1,749,186	-	1,749,186	1,749,186	1,487,763	-	1,487,763
General Supplies	108,848	108,848	(19,155)	-	(19,155)	89,693	-	89,693	89,693	87,946	-	87,946
Total summer school programs	2,117,884	2,117,884	(279,005)	-	(279,005)	1,838,879	-	1,838,879	1,838,879	1,575,709	-	1,575,709
Summer School Programs												
- Support Services	143,538	143,538	8,512	-	8,512	152,050	-	152,050	152,050	111,527	-	111,527
Total summer school programs	143,538	143,538	8,512	-	8,512	152,050	-	152,050	152,050	111,527	-	111,527

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Community services:												
Salaries	339,093	339,093	17,191	17,191	17,191	17,191	356,284	356,284	356,284	355,408	355,408	355,408
Total community services	28,609,339	185,084,188	99,469	28,108,808	3,211,813	160,186,662	25,925,763	182,344,628	156,408,864			
Total instruction												
Undistributed expenditures - instruction:												
Tuition to other LEAs within the State - regular	4,501,964	4,501,964	(49,500)	4,452,464	-	-	4,452,464	-	-	4,369,715	-	-
Tuition to other LEAs within the State - special school districts - regular	13,458,073	13,458,073	(2,144,867)	11,313,206	-	-	11,313,206	-	-	11,251,758	-	-
Tuition to county vocational school districts - regular	642,090	642,090	-	642,090	-	-	642,090	-	-	597,700	-	-
Tuition to county vocational school districts - special	33,006	33,006	(33,000)	-	-	-	-	-	-	-	-	-
Tuition to county special services schools	1,371,951	1,371,951	(71,555)	1,300,396	-	-	1,300,396	-	-	1,229,727	-	-
Tuition to priv. sch. for the disabled w/ State	11,838,783	11,838,783	(1,162,920)	10,675,863	-	-	10,675,863	-	-	10,545,613	-	-
Tuition to priv. sch. for the disabled & other LEAs - Spl. O/S State	76,897	76,897	-	76,897	-	-	76,897	-	-	63,665	-	-
Tuition - state facilities	608,947	608,947	-	608,947	-	-	608,947	-	-	608,947	-	-
Total undistributed expenditures - instruction	32,531,615	32,531,615	(3,461,842)	29,069,773	-	-	29,069,773	-	-	28,867,126	-	-
Attendance and social work services:												
Salaries	113,564	1,846,595	3,413	116,977	31,638	1,874,830	116,977	1,991,797	1,874,830	110,229	1,761,866	1,872,095
Other purchased services	600	600	-	600	-	-	600	600	-	-	6,501	6,501
Supplies and materials	300	12,309	(300)	-	(4,828)	7,772	-	7,772	-	-	-	-
Total attendance and social work services	114,464	1,859,504	3,113	117,577	26,810	1,882,592	117,577	2,006,169	1,882,592	110,229	1,768,367	1,878,596
Health services:												
Salaries	37,001	3,405,361	(590)	36,501	(117,752)	3,288,109	36,501	3,324,610	3,288,109	24,354	3,218,838	3,243,192
Purchased professional and technical services	72,653	72,653	(7,475)	65,178	(7,475)	-	65,178	65,178	-	46,843	46,843	46,843
Supplies and materials	91,690	154,591	246,281	91,690	(32,770)	121,821	91,690	213,511	121,821	68,853	104,879	173,752
Other objects	2,295	2,295	-	2,295	-	-	2,295	2,295	-	2,275	-	2,275
Total health services	203,639	3,539,952	(7,975)	195,664	(157,097)	3,409,930	195,664	3,605,894	3,409,930	142,325	3,325,717	3,466,942
Other support services - students - related services:												
Salaries of other professional staff	3,194,278	3,194,278	(66,056)	3,128,242	(69,056)	3,128,242	3,128,242	3,128,242	3,128,242	3,125,240	3,125,240	3,125,240
Purchased professional educational services	1,607,860	1,607,860	(66,605)	1,541,255	(66,605)	-	1,541,255	1,541,255	-	1,495,708	1,495,708	1,495,708
Other support services - students - related services	4,802,138	4,802,138	(135,641)	4,666,497	(135,641)	-	4,666,497	4,666,497	-	4,620,948	-	-

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Other support services - Extraordinary												
Salaries	11,065,500	\$ 11,065,500	\$ -	770,466	\$ 770,466	\$ -	11,835,966	\$ 11,835,966	\$ -	\$ -	\$ 11,835,966	\$ -
Purchased professional educational services	2,920,743	2,920,743	-	(2,384,852)	(2,384,852)	-	2,682,291	2,682,291	-	2,648,251	2,648,251	-
Other purchased services	59,300	59,300	-	(19,390)	(19,390)	-	39,910	39,910	-	38,946	38,946	-
Supplies and materials	14,045,543	14,045,543	-	512,624	512,624	-	14,558,167	14,558,167	-	14,523,158	14,523,158	-
Total other support services - Extraordinary												
Other support services - Guidance												
Salaries of other professional staff	291,960	5,055,729	-	92,216	(123,522)	(215,752)	384,170	(123,522)	4,837,997	365,151	4,794,239	-
Salaries of secretarial and clerical assistants	185,395	185,395	-	(6,903)	(6,903)	-	178,490	(6,903)	-	178,490	178,490	-
Purchased professional educational services	126,200	130,790	-	(64,902)	(58,791)	6,201	61,208	(58,791)	145,991	24,099	143,106	-
Other purchased services	1,660	1,660	-	(299,489)	(308,750)	(9,261)	324,511	(308,750)	28,366	260,355	264,476	-
Supplies and materials	2,000	2,000	-	8,500	8,500	-	10,500	8,500	-	4,100	4,100	-
Total Other support services - Guidance	1,231,215	6,462,359	-	(276,674)	(489,466)	(218,792)	960,539	(489,466)	5,012,354	832,726	4,961,466	-
Other support services - Child Study Teams												
Salaries of other professional staff	6,368,436	6,368,436	-	(139,508)	(139,508)	-	6,228,928	(139,508)	-	6,188,926	6,188,926	-
Purchased professional educational services	262,575	262,575	-	62,500	62,500	-	324,875	62,500	-	162,497	162,497	-
Other purchased services	106,110	106,110	-	(11,001)	(11,001)	-	95,109	(11,001)	-	18,504	18,504	-
Supplies and materials	78,230	78,230	-	(3,162)	(3,162)	-	75,068	(3,162)	-	75,068	75,068	-
Total other support services - Child Study Teams	6,815,351	6,815,351	-	(91,171)	(91,171)	-	6,723,980	(91,171)	-	6,442,955	6,442,955	-
Improvement of instruction services:												
Salaries of supervisors of instruction	3,584,699	3,588,929	4,230	(25,177)	(25,177)	-	3,559,522	(25,177)	4,230	3,559,515	3,559,515	-
Salaries of other professional staff	271,799	271,799	-	(90,106)	(90,106)	-	181,693	(90,106)	-	175,311	175,311	-
Salaries of secretarial and clerical assistants	1,317,251	1,317,251	-	(75,671)	(75,671)	-	1,241,580	(75,671)	-	1,213,304	1,213,304	-
Purchased professional educational services	253,450	253,450	-	(85,550)	(85,550)	-	168,100	(85,550)	-	160,950	160,950	-
Other purchased services	144,055	144,055	-	(11,757)	(11,757)	-	132,298	(11,757)	-	92,404	92,404	-
Travel	104,633	104,633	-	(23,859)	(23,859)	-	80,774	(23,859)	-	74,768	74,768	-
Supplies and materials	47,231	47,231	-	(29,063)	(29,063)	-	18,168	(29,063)	-	11,570	11,570	-
Total improvement of instruction services	5,723,118	5,727,348	4,230	(340,983)	(340,983)	-	5,382,135	(340,983)	4,230	5,227,822	5,227,822	-
Educational media services/school library:												
Salaries	-	1,650,244	-	-	(258,364)	(258,364)	1,391,880	(258,364)	1,391,880	-	1,273,963	-
Supplies and materials	-	477,231	-	-	(167,324)	(167,324)	309,917	(167,324)	309,917	-	276,052	-
Total educational media services/school library	-	2,127,485	-	-	(425,688)	(425,688)	1,701,797	(425,688)	1,701,797	-	1,549,995	-

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	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
Instructional staff training services:												
Salaries		\$ 18,035	\$ 18,035		\$ (8,853)	\$ (8,853)		\$ 9,182	\$ 9,182		\$ 4,874	\$ 4,874
Purchased professional and technical services		1,000	1,000		(1,000)	(1,000)						
Travel												
Total instructional staff training services		19,035	19,035		(9,853)	(9,853)		9,182	9,182		4,874	4,874
Support services general administration:												
Salaries	1,443,983		1,443,983	(34,267)		(34,267)	1,409,716		1,409,716	1,398,102		1,398,102
Salaries of Attorneys	303,943		303,943				303,943		303,943	268,839		268,839
Legal services	2,895,581		2,895,581	182,857		182,857	3,078,438		3,078,438	2,772,712		2,772,712
Audit Fees	340,000		340,000	10,000		10,000	350,000		350,000	350,000		350,000
Other purchased professional services	293,592		293,592	199,760		199,760	493,352		493,352	493,289		493,289
Communications/telephone	1,217,126		1,217,126	(362,956)		(362,956)	854,170		854,170	723,964		723,964
Other purchased services	8,704		8,704	8,288		8,288	16,992		16,992	1,441		1,441
General Supplies	20,800		20,800	1,000		1,000	21,800		21,800	13,774		13,774
Judgments	5,525,000		5,525,000				5,525,000		5,525,000	5,525,000		5,525,000
Miscellaneous expenditures	76,231		76,231	17,524		17,524	93,755		93,755	65,008		65,008
BOE Membership dues and fees	26,812		26,812	(26,812)		(26,812)						
Total support services general administration	12,151,772		12,151,772	(4,606)		(4,606)	12,147,166		12,147,166	11,612,130		11,612,130
Support services school administration:												
Salaries of principals/ asst principals		8,871,664	8,871,664		(263,132)	(263,132)		8,608,532	8,608,532		8,433,618	8,433,618
Salaries of secretarial and clerical assistants	157,428		4,298,730	117,450		16,579	274,878		4,315,309	257,376		4,158,768
Purchased professional and technical services		19,700	19,700						32,071			27,566
Travel		27,350	27,350		(22,730)	(22,730)			4,600			4,000
Other purchased services												
Supplies and materials		267,738	267,738		(47,822)	(47,822)		219,916	219,916		205,595	205,595
Other objects		101,260	101,260		(19,494)	(19,494)		81,766	81,766		80,114	80,114
Total support services school administration	157,428	13,429,014	13,586,442	117,450	(441,698)	(324,248)	274,878	12,987,316	13,262,194	257,376	12,632,285	12,909,661
Central Services:												
Salaries	3,996,375		3,996,375	(345,407)		(345,407)	3,650,968		3,650,968	3,656,928		3,656,928
Purchase Professional Services	63,750		63,750	(1,724)		(1,724)	62,026		62,006	13,883		13,883
Miscellaneous Purchased Services												
Supplies and materials	511,182		511,182	(28,495)		(28,495)	482,687		482,687	419,143		419,143
Supplies and materials	78,061		78,061	(1,552)		(1,552)	76,509		76,509	50,551		50,551
Miscellaneous Exp/Other objects	75,500		75,500	77,430		77,430	152,930		152,930	125,212		125,212
Total Central Services	4,724,838		4,724,838	(299,748)		(299,748)	4,425,100		4,425,100	4,243,717		4,243,717
Admin/Info Technology												
Salaries	2,327,824		2,327,824	1,499,272		1,499,272	3,827,096		3,827,096	3,827,095		3,827,095
Purchased professional services	561,500		561,500	(5,599)		(5,599)	555,901		555,901	558,623		558,623
Other purchased services	1,406,768		1,406,768	(88,335)		(88,335)	1,318,433		1,318,433	1,308,646		1,308,646
Supplies and materials	898,933		898,933	19,095		19,095	918,028		918,028	912,953		912,953
Other objects	104,275		104,275	104,275		104,275	104,275		104,275	103,735		103,735
Total Admin/Info Technology	5,299,300		5,299,300	1,424,434		1,424,434	6,723,733		6,723,733	6,691,052		6,691,052

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Required maintenance for school facilities:												
Salaries	2,408,273	2,408,273	\$	(91,929)	(91,929)	\$	2,316,344	2,316,344	\$	2,316,344	\$	2,316,344
Cleaning, repair and maintenance services	4,984,852	4,984,852		718,867	718,867		5,703,719	5,703,719		5,450,193		5,450,193
General Supplies	602,117	602,117		(9,895)	(9,895)		592,222	592,222		562,765		562,765
Total required maintenance for school facilities:	7,995,242	7,995,242		647,043	647,043		8,642,285	8,642,285		8,329,298		8,329,298
Operation and maintenance												
Custodial Services:												
Salaries	18,494,433	18,494,433		(28,249)	(28,249)		18,466,184	18,466,184		18,792,498		18,792,498
Salaries - Non-Instructional Aids	829,542	829,542		(433,081)	(433,081)		396,461	396,461		238,445		238,445
Purchased professional and technical services	750,000	750,000		(537,601)	(537,601)		212,399	212,399		134,146		134,146
Cleaning, repair and maintenance services	416,026	416,026		69,430	69,430		485,475	485,475		391,866		391,866
Rental of land and buildings	2,970,745	2,970,745		1,910	1,910		2,972,655	2,972,655		2,971,776		2,971,776
Lease Purchase- Energy Savings Imp Prog	839,844	839,844					839,844	839,844		839,150		839,150
Other purchased property services	881,059	881,059		22,887	22,887		903,946	903,946		903,872		903,872
Insurance	1,851,273	1,851,273		146,169	146,169		1,997,442	1,997,442		1,997,421		1,997,421
Miscellaneous purchased services	12,000	12,000		(6,720)	(6,720)		5,280	5,280		4,445		4,445
General supplies	1,289,486	1,289,486		(657,347)	(657,347)		632,139	632,139		618,949		618,949
Energy (natural gas)	2,132,617	2,132,617		159,659	159,659		2,292,276	2,292,276		1,981,725		1,981,725
Energy (electricity)	6,436,980	6,436,980		722,489	722,489		7,159,469	7,159,469		6,404,269		6,404,269
Other objects	136,450	136,450		(35,800)	(35,800)		100,650	100,650		98,190		98,190
Total operation and maintenance	37,040,454	37,040,454		(576,234)	(576,234)		36,464,220	36,464,220		34,974,752		34,974,752
Care and upkeep of grounds												
Salaries	138,613	138,613		708	708		139,321	139,321		139,321		139,321
Cleaning, repair and maintenance services	251,000	251,000		(116,326)	(116,326)		104,674	104,674		104,668		104,668
Total care and upkeep of grounds	389,613	389,613		(115,618)	(115,618)		243,995	243,995		243,989		243,989
Security												
Salaries	2,155,378	2,155,378		(135,031)	(135,031)		2,020,347	2,020,347		1,967,462		1,967,462
Purchased Professional & Technical Services	196,850	196,850		(117,457)	(117,457)		79,393	79,393		77,674		77,674
General Supplies	25,150	25,150		12,772	12,772		37,922	37,922		37,772		37,772
Other objects	3,135	3,135		(5,135)	(5,135)		-	-		42,877		42,877
Total security	2,380,513	2,380,513		(222,851)	(222,851)		2,137,662	2,137,662		2,082,908		2,082,908
Student transportation services:												
Salaries for pupil transportation (between home and school)	747,556	747,556		(61,806)	(61,806)		685,750	685,750		685,750		685,750
- regular	-	-		-	-		-	-		-		-
Salaries for pupil transportation (between home and school) - special	1,776,558	1,776,558		(241,860)	(241,860)		1,534,698	1,534,698		1,530,352		1,530,352
Salaries for pupil transportation (other than between home and school)	1,302,613	1,302,613		29,902	29,902		1,332,515	1,332,515		1,326,719		1,326,719
Pupil transportation Management Fee - ESC & CTSA	250,000	250,000		27,421	27,421		277,421	277,421		277,421		277,421
Transportation program	30,000	30,000		-	-		30,000	30,000		28,994		28,994
Purchased professional and technical services	-	-		-	-		-	-		-		-

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Student transportation services: (Continued)												
Contracted services												
Cleaning, repair and maintenance services	\$ 400,000	\$ 400,000	\$ -	\$ 48,011	\$ 448,011	\$ -	\$ 448,011	\$ 448,011	\$ -	\$ 440,142	\$ 440,142	\$ -
Rental Payments - school buses	163,744	163,744	-	(3,744)	(3,744)	-	160,000	160,000	-	160,000	160,000	-
Contracted services - aft in lieu	-	-	-	40,000	40,000	-	220,000	220,000	-	194,480	194,480	-
Non-public schools	180,000	180,000	-	(945,000)	(945,000)	-	2,925,000	2,925,000	-	2,637,982	2,637,982	-
Contracted services (between home and school) - vendors	3,870,000	3,870,000	-	735,442	735,442	4,405	1,565,442	1,574,284	8,842	1,495,640	1,495,765	2,125
Contracted services (other than between home and school) - vendors	830,000	834,437	4,437	-	-	-	1,785,000	1,785,000	-	1,707,664	1,707,664	-
Contracted services (special education) vendors	1,785,000	1,785,000	-	-	-	-	25,000	25,000	-	20,034	20,034	-
Contracted services (e.g. students ESCs & CTSA)	230,000	230,000	-	(205,000)	(205,000)	-	10,015,737	10,015,737	-	22,377	22,377	-
Contracted services (special education) - ESCs & CTSA	6,222,000	6,222,000	-	3,793,737	3,793,737	-	29,800	29,800	-	136,326	136,326	-
Other purchased services	50,169	50,169	-	(20,369)	(20,369)	-	300,000	300,000	-	8,029	8,029	-
General Supplies	300,000	300,000	-	(512)	(512)	-	-	-	-	-	-	-
Transportation supplies	10,077	10,077	-	-	-	-	21,343,739	21,343,739	8,842	20,688,225	20,687,250	2,125
Total student transportation services	18,147,517	18,151,954	4,437	3,196,222	3,200,627	4,405	6,881,626	6,881,626	8,842	6,798,149	6,798,149	2,125
Unallocated Employee Benefits:												
Social security	6,040,167	6,040,167	-	841,459	841,459	-	8,077,715	8,077,715	-	8,075,959	8,075,959	-
Other retirement contributions - PERS	8,269,880	8,269,880	-	(192,165)	(192,165)	-	1,052,138	1,052,138	-	1,052,138	1,052,138	-
Unemployment compensation	1,301,138	1,301,138	-	(249,000)	(249,000)	-	2,579,748	2,579,748	-	2,506,564	2,506,564	-
Workers Compensation	3,019,748	3,019,748	-	(440,000)	(440,000)	-	1,833,050	1,833,050	-	1,833,050	1,833,050	-
Health Benefits	569,644	569,644	-	1,263,406	1,263,406	(1,887,327)	934,007	934,007	-	680,709	680,709	-
Tuition Reimbursement	985,193	985,193	-	(51,186)	(51,186)	-	286,819	286,819	-	286,819	286,819	-
Other employee benefits	880,535	880,535	-	(593,716)	(593,716)	-	-	-	-	-	-	-
On-behalf TPAF (contributory insurance (non-budgeted))	-	-	-	-	-	-	-	-	-	759,229	759,229	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	20,954,469	20,954,469	-
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	49,645	49,645	-
On-behalf TPAF Past Retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	18,092,450	18,092,450	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	14,191,652	14,191,652	-
Total unallocated employee benefits	21,066,305	21,066,305	-	3,196,222	3,200,627	4,405	21,645,103	21,645,103	8,842	20,886,886	20,886,886	2,125
Total undistributed expenditures - current expense	174,819,871	174,819,871	91,329,733	902,342	(2,080,191)	(2,982,533)	175,722,213	175,722,213	88,347,200	175,722,213	175,722,213	88,347,200
Capital Outlay:												
Equipment:												
Regular programs - instruction	12,076	12,076	-	769,365	769,365	-	781,441	781,441	-	779,681	779,681	-
Custodial Services	12,076	12,076	-	769,365	769,365	-	781,441	781,441	-	779,681	779,681	-
Total equipment	24,152	24,152	-	1,538,730	1,538,730	-	1,562,882	1,562,882	-	1,559,362	1,559,362	-

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Facilities acquisition and construction services:												
Purchased professional and technical services	100,121	\$ 100,121	\$ -	28,500	\$ 28,500	\$ -	128,621	\$ 128,621	\$ -	108,842	\$ 108,842	\$ -
Construction services	366,565	366,565	-	-	-	-	366,565	366,565	-	320,798	320,798	-
Total facilities acquisition and construction services	466,686	466,686	-	28,500	28,500	-	495,186	495,186	-	426,640	426,640	-
Assets acquired under capital leases (non-budgeted)												
Instruction												
Regular Instruction										953,355		
Undistributed expenditures												
Admin Info Technologies										345,000		
Transportation										532,957		
Total assets acquired under capital leases (non-budgeted)										1,831,292		
Total capital outlay	478,762	478,762	-	797,865	797,865	-	1,276,627	1,276,627	-	3,037,613	3,037,613	-
Special Schools:												
Adult education - local:												
Salaries of teachers	13,150	13,150	-	(5,800)	(5,800)	-	7,350	7,350	-	-	-	-
Other salaries	24,800	24,800	-	-	-	-	24,800	24,800	-	15,640	15,640	-
General Supplies	1,000	1,000	-	-	-	-	1,000	1,000	-	-	-	-
Total adult education - local	38,950	38,950	-	(5,800)	(5,800)	-	33,150	33,150	-	15,640	15,640	-
Evening school for the foreign born:												
Salaries of teachers												
Total evening school for the foreign born												
Total special schools	38,950	38,950	-	(5,800)	(5,800)	-	33,150	33,150	-	15,640	15,640	-
Transfer of Funds to Charter Schools	228,383	228,383	-	61,000	61,000	-	289,383	289,383	-	227,861	227,861	-
Total expenditures	205,575,305	451,979,887	129,280	1,860,676	1,989,956	129,280	205,435,981	452,969,843	248,333,862	252,768,957	495,580,112	242,811,155
Excess/(Deficiency) of Revenues	226,739,126	(21,665,456)	(129,280)	(1,860,676)	(1,989,956)	(129,280)	224,878,450	(23,655,412)	(248,333,862)	234,792,855	(8,618,302)	(242,811,155)
Over/(Under) Expenditures												
Other Financing Sources/(uses):												
Operating Transfer in												
Centr. from School Based Budgets												
Operating Transfer Out												
Centr. To School Based Budgets												
Transfer to special revenue fund - preschool programs												
Capital Leases (non-budget)												
Total Other Financing Sources/(uses)	(246,410,286)	1,994,296	129,280	1,860,676	1,989,956	129,280	(244,549,610)	3,984,252	248,333,862	(237,143,028)	5,668,127	242,811,155
Excess/(Deficiency) of Revenues and Other Financing Sources	(19,671,160)	(19,671,160)	-	0	0	-	(19,671,160)	(19,671,160)	-	(2,350,173)	(2,350,173)	-
Over/(Under) Expenditures and Other Financing Sources(uses)	37,844,163	37,844,163	-	-	-	-	37,844,163	37,844,163	-	37,844,163	37,844,163	-
Fund balance, July 1	18,173,003	18,173,003	0	0	0	0	18,173,003	18,173,003	0	35,493,988	35,493,988	0
Fund balance, June 30												

ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES:					
Other sources	\$ 1,700	\$ 191,573	\$ 193,273	\$ 101,023	\$ (92,250)
State sources	50,832,435	1,077,252	51,909,687	46,904,644	(5,005,042)
Federal sources	11,551,383	9,341,227	20,892,610	18,507,920	(2,384,690)
Total Revenues	<u>\$ 62,385,518</u>	<u>\$ 10,610,052</u>	<u>\$ 72,995,570</u>	<u>\$ 65,513,587</u>	<u>\$ (7,481,983)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 15,790,022	\$ 3,810,861	\$ 19,600,883	\$ 18,759,536	\$ 841,347
Other salaries for instruction	7,342,880	189,320	7,532,200	7,494,530	37,670
Purchased professional services	154,524	(95,517)	59,007	42,581	16,426
Miscellaneous purchased services	5,111,923	167,286	5,279,209	5,278,536	673
General supplies	442,281	627,460	1,069,741	793,184	276,558
Textbooks	76,430	-	76,430	75,658	772
Other objects	32,400	51,600	84,000	20,861	63,139
Total instruction	<u>28,950,460</u>	<u>4,751,011</u>	<u>33,701,471</u>	<u>32,464,886</u>	<u>1,236,585</u>
Support services:					
Salaries of supervisors of instr.		259,417	259,417	189,408	70,009
Salaries - other prof. staff	4,698,557	812,324	5,510,881	4,714,426	796,456
Other salaries	27,480	248,400	275,880	240,508	35,372
Employee benefits	10,658,168	1,431,742	12,089,910	10,798,788	1,291,122
Purchased professional services	12,275,060	1,115,992	13,391,052	13,019,446	371,606
Travel	55,567	14,037	69,604	13,335	56,269
Miscellaneous purchased services	34,208	13,220	47,428	26,739	20,689
Supplies and materials	65,005	134,334	199,339	165,783	33,556
Miscellaneous expenditures	18,370	14,300	32,670	2,663	30,007
Total support services	<u>27,832,415</u>	<u>4,043,767</u>	<u>31,876,182</u>	<u>29,171,096</u>	<u>2,705,087</u>
Facilities acquisition and construction services:					
Instructional equipment	56,743	30,322	87,065	40,771	46,294
Non Instructional equipment	10,500	-	10,500	-	10,500
Total facilities acquisition and construction services	<u>67,243</u>	<u>30,322</u>	<u>97,565</u>	<u>40,771</u>	<u>56,794</u>
Total Expenditures	56,850,118	8,825,100	65,675,218	61,676,752	3,998,466
Other Financing Sources/(uses)					
Transfer from General Fund				3,336,104	(3,336,104)
Contribution to School Based Budgets	(5,535,400)	1,784,952	(7,320,352)	(7,172,939)	(147,413)
Total Other Financing Sources/(uses)	<u>(5,535,400)</u>	<u>1,784,952</u>	<u>(7,320,352)</u>	<u>(3,836,835)</u>	<u>(3,483,517)</u>
Total outflows	<u>\$ 62,385,518</u>	<u>\$ 10,610,052</u>	<u>\$ 72,995,570</u>	<u>\$ 65,513,587</u>	<u>\$ 7,481,983</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
BUDGET TO GAAP RECONCILIATION
NOTE TO RS!
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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

	General Fund	Special Revenue Fund
	<u> </u>	<u> </u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 487,561,810	\$ 65,513,587
Difference - budget to GAAP:		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(36,430,518)	(4,557,064)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	35,868,156	4,592,194
	<u> </u>	<u> </u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	<u>\$ 486,999,448</u>	<u>\$ 65,548,717</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 495,580,112	\$ 65,513,587
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.		(3,836,835)
	<u> </u>	<u> </u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 495,580,112</u>	<u>\$ 61,676,752</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

Measurement Date Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered-Employee Payroll	District's Proportion Share of the Net Pension Liability (Asset) as a percentage of it's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
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%
2016	0.9078143475%	268,868,571	60,693,647	442.99%	40.14%

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>	Contractually Required <u>Contribution</u>	Contributions in Relation to the Contractually Required <u>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%
2017	8,064,893	8,064,893	-0-	62,157,524	12.97%

11 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

Measurement Date Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered-Employee Payroll	District's Proportion Share of the Net Pension Liability (Asset) as a percentage of it's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
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%
2016	1.9832404088%	-0-	193,733,757	-0-	22.33%

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, 2017

Public Employees Retirement System

Change in benefit terms: None

Change in assumptions: The discount rate changed from 4.90% to 3.98% as of
June 30, 2016.

Teacher Pension and Annuity Fund

Change in benefit terms: None

Change in assumptions: The discount rate changed from 4.13% to 3.22% as of
June 30, 2016.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BALANCE SHEET
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
ASSETS:			
Cash and cash equivalents	\$ 20,868,423	\$ 2,468,197	\$ 23,336,620
Accounts receivable:			
State	39,513,989	-	39,513,989
Federal	133,329		133,329
Other	1,055,276		1,055,276
Interfund	3,573,613	5,386,137	8,959,750
Other Current Assets	81,920	-	81,920
Total assets	<u>\$ 65,226,551</u>	<u>\$ 7,854,334</u>	<u>\$ 73,080,884</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 27,467,516	\$ 7,854,334	\$ 35,321,849
Accrued liabilities for workers compensation claims	<u>2,265,047</u>	<u>-</u>	<u>2,265,047</u>
Total liabilities	<u>29,732,563</u>	<u>7,854,334</u>	<u>37,586,896</u>
Fund balance:			
Restricted:			
Excess surplus Designated for Years Expenditure	9,399,913	-	9,399,913
Excess surplus	8,562,687	-	8,562,687
Capital Reserve	5,000,000.00		5,000,000
Assigned:			
Encumbrances	737,257		737,257
Designated for subsequent year's expenditures	3,000,000	-	3,000,000
Unassigned	<u>8,794,131</u>	<u>-</u>	<u>8,794,131</u>
Total fund balance	<u>35,493,988</u>	<u>-</u>	<u>35,493,988</u>
Total liabilities and fund balance	<u>\$ 65,226,551</u>	<u>\$ 7,854,334</u>	<u>\$ 73,080,884</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, 2017

<u>District-wide</u>	<u>Resource</u>	<u>% of Total</u>	<u>Total</u> <u>Expenditures -</u> <u>Allocated as a</u>	<u>Total Surplus/</u>
<u>Resources</u>	<u>Amount</u>	<u>Resources</u>	<u>% of Total</u> <u>Resources</u>	<u>Carryover</u>
General Fund Contribution to Whole School Reform	\$ 241,213,506		\$ 235,638,216	\$ 5,575,290
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>241,213,506</u>	<u>97.05%</u>	<u>235,638,216</u>	<u>5,575,290</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	5,498,751		5,382,406	116,345
Title I, Part A - June 30, 2016 Unearned Revenue	279,363		279,363	-
	<u>5,778,114</u>	<u>2.32%</u>	<u>5,661,769</u>	<u>116,345</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	140,000		128,874	11,126
Title II, Part A - June 30, 2016 Unearned Revenue	412,320		412,320	-
	<u>552,320</u>	<u>0.22%</u>	<u>541,194</u>	<u>11,126</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	732,540		712,598	19,942
Title III, Part A - June 30, 2016 Unearned Revenue	257,378		257,378	-
	<u>989,918</u>	<u>0.40%</u>	<u>969,976</u>	<u>19,942</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>7,320,352</u>	<u>2.95%</u>	<u>7,172,939</u>	<u>147,413</u>
Totals	<u>\$ 248,533,858</u>	<u>100.00%</u>	<u>\$ 242,811,155</u>	<u>\$ 5,722,703</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, 2017

School: George Washington

<u>Resources</u>	<u>Resource</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	\$ 4,290,525		\$ 4,137,834	\$ 152,691
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	4,290,525	96.47%	4,137,834	152,691
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	118,071		113,656	4,415
Title I, Part A - June 30, 2016 Unearned Revenue	5,997		5,997	-
	124,068	2.79%	119,653	4,415
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,008		2,586	422
Title II, Part A - June 30, 2016 Unearned Revenue	8,858		8,858	-
	11,866	0.27%	11,444	422
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	15,738		14,981	757
Title III, Part A - June 30, 2016 Unearned Revenue	5,530		5,530	-
	21,268	0.48%	20,511	757
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	157,202	3.53%	151,607	5,595
Totals	\$ 4,447,727	100.00%	\$ 4,289,441	\$ 158,286

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF
EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,329,360		\$ 6,011,144	\$ 318,216
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,329,360	96.75%	6,011,144	318,216
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	159,547		151,118	8,429
Title I, Part A - June 30, 2016 Unearned Revenue	8,104		8,104	-
	167,651	2.56%	159,222	8,429
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,064		3,258	806
Title II, Part A - June 30, 2016 Unearned Revenue	11,970		11,970	-
	16,034	0.25%	15,228	806
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,266		19,821	1,445
Title III, Part A - June 30, 2016 Unearned Revenue	7,473		7,473	-
	28,739	0.44%	27,294	1,445
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	212,424	3.25%	201,744	10,680
Totals	\$ 6,541,784	100.00%	\$ 6,212,888	\$ 328,896

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,947,401		\$ 6,944,271	\$ 3,130
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,947,401</u>	<u>96.36%</u>	<u>6,944,271</u>	<u>3,130</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	197,389		197,296	93
Title I, Part A - June 30, 2016 Unearned Revenue	10,026		10,026	-
	<u>207,415</u>	<u>2.88%</u>	<u>207,322</u>	<u>93</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	5,028		5,019	9
Title II, Part A - June 30, 2016 Unearned Revenue	14,810		14,810	-
	<u>19,838</u>	<u>0.28%</u>	<u>19,829</u>	<u>9</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	26,311		26,295	16
Title III, Part A - June 30, 2016 Unearned Revenue	9,243		9,243	-
	<u>35,554</u>	<u>0.49%</u>	<u>35,538</u>	<u>16</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>262,807</u>	<u>3.64%</u>	<u>262,689</u>	<u>118</u>
Totals	<u>\$ 7,210,208</u>	<u>100.00%</u>	<u>\$ 7,206,960</u>	<u>\$ 3,248</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, 2017

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	\$ 7,269,348		\$ 6,712,372	\$ 556,976
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,269,348	96.64%	6,712,372	556,976
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	189,819		174,536	15,283
Title I, Part A - June 30, 2016 Unearned Revenue	9,642		9,642	-
	199,461	2.65%	184,178	15,283
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,836		3,374	1,462
Title II, Part A - June 30, 2016 Unearned Revenue	14,240		14,240	-
	19,076	0.25%	17,614	1,462
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,302		22,682	2,620
Title III, Part A - June 30, 2016 Unearned Revenue	8,890		8,890	-
	34,192	0.45%	31,572	2,620
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	252,729	3.36%	233,365	19,364
Totals	\$ 7,522,077	100.00%	\$ 6,945,737	\$ 576,340

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 9,379,991		\$ 9,309,074	\$ 70,917
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,379,991	96.64%	9,309,074	70,917
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	244,618		242,675	1,943
Title I, Part A - June 30, 2016 Unearned Revenue	12,425		12,425	-
	257,043	2.65%	255,100	1,943
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,231		6,045	186
Title II, Part A - June 30, 2016 Unearned Revenue	18,353		18,353	-
	24,584	0.25%	24,398	186
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	32,606		32,273	333
Title III, Part A - June 30, 2016 Unearned Revenue	11,456		11,456	-
	44,062	0.45%	43,729	333
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	325,689	3.36%	323,227	2,462
Totals	\$ 9,705,680	100.00%	\$ 9,632,300	\$ 73,380

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 7,916,747		\$ 7,914,661	\$ 2,086
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,916,747	96.56%	7,914,661	2,086
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	211,620		211,561	59
Title I, Part A - June 30, 2016 Unearned Revenue	10,749		10,749	-
	222,369	2.71%	222,310	59
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	5,391		5,385	6
Title II, Part A - June 30, 2016 Unearned Revenue	15,877		15,877	-
	21,268	0.26%	21,262	6
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	28,207		28,197	10
Title III, Part A - June 30, 2016 Unearned Revenue	9,910		9,910	-
	38,117	0.46%	38,107	10
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	281,754	3.44%	281,680	74
Totals	\$ 8,198,501	100.00%	\$ 8,196,340	\$ 2,161

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: iPrep 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	\$ 4,095,953		\$ 4,095,723	\$ 230
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	4,095,953	100.00%	4,095,723	230
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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	\$ 4,095,953	100.00%	\$ 4,095,723	\$ 230

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 8,220,045		\$ 7,473,518	\$ 746,527
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,220,045	100.00%	7,473,518	746,527
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 8,220,045	100.00%	\$ 7,473,518	\$ 746,527

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Elmora

<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	\$ 7,062,426		\$ 6,772,305	\$ 290,121
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	7,062,426	97.04%	6,772,305	290,121
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	161,667		154,688	6,979
Title I, Part A - June 30, 2016 Unearned Revenue	8,211		8,211	-
	169,878	2.33%	162,899	6,979
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,118		3,451	667
Title II, Part A - June 30, 2016 Unearned Revenue	12,129		12,129	-
	16,247	0.22%	15,580	667
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,549		20,353	1,196
Title III, Part A - June 30, 2016 Unearned Revenue	7,572		7,572	-
	29,121	0.40%	27,925	1,196
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	215,246	2.96%	206,404	8,842
Totals	\$ 7,277,672	100.00%	\$ 6,978,709	\$ 298,963

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,359,187		\$ 5,170,906	\$ 188,281
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,359,187	96.80%	5,170,906	188,281
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	133,208		128,290	4,918
Title I, Part A - June 30, 2016 Unearned Revenue	6,766		6,766	-
	139,974	2.53%	135,056	4,918
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,393		2,923	470
Title II, Part A - June 30, 2016 Unearned Revenue	9,994		9,994	-
	13,387	0.24%	12,917	470
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	17,756		16,913	843
Title III, Part A - June 30, 2016 Unearned Revenue	6,238		6,238	-
	23,994	0.43%	23,151	843
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Innovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	177,355	3.20%	171,124	6,231
Totals	\$ 5,536,542	100.00%	\$ 5,342,030	\$ 194,512

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 8,153,072		\$ 7,913,997	\$ 239,075
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>8,153,072</u>	<u>96.57%</u>	<u>7,913,997</u>	<u>239,075</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	217,674		210,967	6,707
Title I, Part A - June 30, 2016 Unearned Revenue	11,056		11,056	-
	<u>228,730</u>	<u>2.71%</u>	<u>222,023</u>	<u>6,707</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	5,545		4,904	641
Title II, Part A - June 30, 2016 Unearned Revenue	16,331		16,331	-
	<u>21,876</u>	<u>0.26%</u>	<u>21,235</u>	<u>641</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	29,014		27,864	1,150
Title III, Part A - June 30, 2016 Unearned Revenue	10,195		10,195	-
	<u>39,209</u>	<u>0.46%</u>	<u>38,059</u>	<u>1,150</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>289,815</u>	<u>3.43%</u>	<u>281,317</u>	<u>8,498</u>
Totals	<u>\$ 8,442,887</u>	<u>100.00%</u>	<u>\$ 8,195,314</u>	<u>\$ 247,573</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, 2017

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	\$ 6,432,742		\$ 6,353,862	\$ 78,880
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,432,742</u>	<u>96.36%</u>	<u>6,353,862</u>	<u>78,880</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	182,252		179,904	2,348
Title I, Part A - June 30, 2016 Unearned Revenue	9,257		9,257	-
	<u>191,509</u>	<u>2.87%</u>	<u>189,161</u>	<u>2,348</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,643		4,418	225
Title II, Part A - June 30, 2016 Unearned Revenue	13,673		13,673	-
	<u>18,316</u>	<u>0.27%</u>	<u>18,091</u>	<u>225</u>
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	24,293		23,890	403
Title III, Part A - June 30, 2016 Unearned Revenue	8,536		8,536	-
	<u>32,829</u>	<u>0.49%</u>	<u>32,426</u>	<u>403</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>242,654</u>	<u>3.64%</u>	<u>239,679</u>	<u>2,975</u>
Totals	<u>\$ 6,675,396</u>	<u>100.00%</u>	<u>\$ 6,593,541</u>	<u>\$ 81,855</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, 2017

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	\$ 6,199,385		\$ 6,121,686	\$ 77,699
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,199,385	97.16%	6,121,686	77,699
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	136,236		134,442	1,794
Title I, Part A - June 30, 2016 Unearned Revenue	6,920		6,920	-
	143,156	2.24%	141,362	1,794
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,471		3,299	172
Title II, Part A - June 30, 2016 Unearned Revenue	10,221		10,221	-
	13,692	0.21%	13,520	172
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	18,159		17,851	308
Title III, Part A - June 30, 2016 Unearned Revenue	6,380		6,380	-
	24,539	0.38%	24,231	308
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2015 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	181,387	2.84%	179,114	2,273
Totals	\$ 6,380,772	100.00%	\$ 6,300,800	\$ 79,972

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,255,761		\$ 5,251,436	\$ 4,325
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,255,761	96.54%	5,251,436	4,325
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	141,685		141,562	123
Title I, Part A - June 30, 2016 Unearned Revenue	7,197		7,197	-
	148,882	2.73%	148,759	123
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,609		3,597	12
Title II, Part A - June 30, 2016 Unearned Revenue	10,630		10,630	-
	14,239	0.26%	14,227	12
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	18,886		18,865	21
	6,635		6,635	-
	25,521	0.47%	25,500	21
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Innovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	188,642	3.46%	188,487	155
Totals	\$ 5,444,403	100.00%	\$ 5,439,923	\$ 4,480

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,963,109		\$ 5,838,422	\$ 124,687
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,963,109	96.45%	5,838,422	124,687
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	164,694		161,075	3,619
Title I, Part A - June 30, 2016 Unearned Revenue	8,365		8,365	-
	173,059	2.80%	169,440	3,619
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,195		3,849	346
Title II, Part A - June 30, 2016 Unearned Revenue	12,357		12,357	-
	16,552	0.27%	16,206	346
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,952		21,332	620
Title III, Part A - June 30, 2016 Unearned Revenue	7,713		7,713	-
	29,665	0.48%	29,045	620
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	219,276	3.55%	214,691	4,585
Totals	\$ 6,182,385	100.00%	\$ 6,053,113	\$ 129,272

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 4,629,502		\$ 4,557,247	\$ 72,255
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>4,629,502</u>	<u>97.10%</u>	<u>4,557,247</u>	<u>72,255</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	103,841		102,138	1,703
Title I, Part A - June 30, 2016 Unearned Revenue	<u>5,274</u>		<u>5,274</u>	<u>-</u>
	<u>109,115</u>	<u>2.29%</u>	<u>107,412</u>	<u>1,703</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	2,645		2,482	163
Title II, Part A - June 30, 2016 Unearned Revenue	<u>7,791</u>		<u>7,791</u>	<u>-</u>
	<u>10,436</u>	<u>0.22%</u>	<u>10,273</u>	<u>163</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 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>	13,841		13,549	292
Title III, Part A - June 30, 2016 Unearned Revenue	<u>4,864</u>		<u>4,864</u>	<u>-</u>
	<u>18,705</u>	<u>0.39%</u>	<u>18,413</u>	<u>292</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 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, 2016 Unearned Revenue	<u>-</u>		<u>-</u>	<u>-</u>
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>138,256</u>	<u>2.90%</u>	<u>136,098</u>	<u>2,158</u>
Totals	<u>\$ 4,767,758</u>	<u>100.00%</u>	<u>\$ 4,693,346</u>	<u>\$ 74,412</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, 2017

School: Victor Mravlag

<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	\$ 6,032,883		\$ 5,797,484	\$ 235,399
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,032,883</u>	<u>100.00%</u>	<u>5,797,484</u>	<u>235,399</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	<u>\$ 6,032,883</u>	<u>100.00%</u>	<u>\$ 5,797,484</u>	<u>\$ 235,399</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, 2017

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	\$ 6,398,152		\$ 6,386,039	\$ 12,113
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,398,152	100.00%	6,386,039	12,113
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 6,398,152	100.00%	\$ 6,386,039	\$ 12,113

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 9,059,667		\$ 8,788,010	\$ 271,657
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,059,667	97.24%	8,788,010	271,657
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	193,152		187,066	6,086
Title I, Part A - June 30, 2016 Unearned Revenue	9,810		9,810	-
	202,962	2.18%	196,876	6,086
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,920		4,338	582
Title II, Part A - June 30, 2016 Unearned Revenue	14,492		14,492	-
	19,412	0.21%	18,830	582
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,746		24,703	1,043
Title III, Part A - June 30, 2016 Unearned Revenue	9,045		9,045	-
	34,791	0.37%	33,748	1,043
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	257,165	2.76%	249,454	7,711
Totals	\$ 9,316,832	100.00%	\$ 9,037,464	\$ 279,368

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Charles J. Hudson

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 5,825,856		\$ 5,807,941	\$ 17,915
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,825,856	95.77%	5,807,941	17,915
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	194,051		193,424	627
Title I, Part A - June 30, 2016 Unearned Revenue	9,923		9,923	-
	203,974	3.35%	203,347	627
			-	
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,866		4,807	59
Title II, Part A - June 30, 2016 Unearned Revenue	14,333		14,333	-
	19,199	0.32%	19,140	59
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	25,463		25,357	106
Title III, Part A - June 30, 2016 Unearned Revenue	8,947		8,947	-
	34,410	0.57%	34,304	106
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	257,583	4.23%	256,791	792
Totals	\$ 6,083,439	100.00%	\$ 6,064,732	\$ 18,707

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 5,479,560		\$ 5,477,066	\$ 2,494
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	5,479,560	97.21%	5,477,066	2,494
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	118,071		118,015	56
Title I, Part A - June 30, 2016 Unearned Revenue	5,997		5,997	-
	124,068	2.20%	124,012	56
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	3,008		3,003	5
Title II, Part A - June 30, 2016 Unearned Revenue	8,858		8,858	-
	11,866	0.21%	11,861	5
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	15,738		15,728	10
Title III, Part A - June 30, 2016 Unearned Revenue	5,530		5,530	-
	21,268	0.38%	21,258	10
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	157,202	2.79%	157,130	72
Totals	\$ 5,636,762	100.00%	\$ 5,634,196	\$ 2,566

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 8,541,648		\$ 8,437,032	\$ 104,616
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,541,648	96.38%	8,437,032	104,616
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	241,288		238,183	3,105
Title I, Part A - June 30, 2016 Unearned Revenue	12,256		12,256	-
	253,544	2.86%	250,439	3,105
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,147		5,850	297
Title II, Part A - June 30, 2016 Unearned Revenue	18,102		18,102	-
	24,249	0.27%	23,952	297
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	32,162		31,630	532
Title III, Part A - June 30, 2016 Unearned Revenue	11,300		11,300	-
	43,462	0.49%	42,930	532
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	321,255	3.62%	317,320	3,935
Totals	\$ 8,862,903	100.00%	\$ 8,754,352	\$ 108,551

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 8,121,148		\$ 8,114,726	\$ 6,422
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>8,121,148</u>	<u>95.79%</u>	<u>8,114,726</u>	<u>6,422</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	268,233		268,010	223
Title I, Part A - June 30, 2016 Unearned Revenue	13,624		13,624	-
	<u>281,857</u>	<u>3.32%</u>	<u>281,634</u>	<u>223</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,833		6,812	21
Title II, Part A - June 30, 2016 Unearned Revenue	20,124		20,124	-
	<u>26,957</u>	<u>0.32%</u>	<u>26,936</u>	<u>21</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	35,753		35,715	38
Title III, Part A - June 30, 2016 Unearned Revenue	12,563		12,563	-
	<u>48,316</u>	<u>0.57%</u>	<u>48,278</u>	<u>38</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>357,130</u>	<u>4.21%</u>	<u>356,848</u>	<u>282</u>
Totals	<u>\$ 8,478,278</u>	<u>100.00%</u>	<u>\$ 8,471,574</u>	<u>\$ 6,704</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, 2017

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	\$ 6,812,890		\$ 6,776,678	\$ 36,212
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	6,812,890	96.69%	6,776,678	36,212
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	175,290		174,311	979
Title I, Part A - June 30, 2016 Unearned Revenue	8,903		8,903	-
	184,193	2.61%	183,214	979
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,465		4,371	94
Title II, Part A - June 30, 2016 Unearned Revenue	13,152		13,152	-
	17,617	0.25%	17,523	94
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,365		23,197	168
Title III, Part A - June 30, 2016 Unearned Revenue	8,209		8,209	-
	31,574	0.45%	31,406	168
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	233,384	3.31%	232,144	1,240
Totals	\$ 7,046,274	100.00%	\$ 7,008,822	\$ 37,452

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 6,116,746		\$ 6,107,565	\$ 9,181
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>6,116,746</u>	<u>96.64%</u>	<u>6,107,565</u>	<u>9,181</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	159,548		159,296	252
Title I, Part A - June 30, 2016 Unearned Revenue	8,104		8,104	-
	<u>167,652</u>	<u>2.65%</u>	<u>167,400</u>	<u>252</u>
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,064		4,040	24
Title II, Part A - June 30, 2016 Unearned Revenue	11,970		11,970	-
	<u>16,034</u>	<u>0.25%</u>	<u>16,010</u>	<u>24</u>
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	21,266		21,223	43
Title III, Part A - June 30, 2016 Unearned Revenue	7,473		7,473	-
	<u>28,739</u>	<u>0.45%</u>	<u>28,696</u>	<u>43</u>
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 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, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>212,425</u>	<u>3.36%</u>	<u>212,106</u>	<u>319</u>
Totals	<u>\$ 6,329,171</u>	<u>100.00%</u>	<u>\$ 6,319,671</u>	<u>\$ 9,500</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, 2017

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	\$ 9,633,255		\$ 9,121,381	\$ 511,874
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,633,255	96.63%	9,121,381	511,874
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	252,491		238,393	14,098
Title I, Part A - June 30, 2016 Unearned Revenue	12,825		12,825	-
	265,316	2.66%	251,218	14,098
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,432		5,084	1,348
Title II, Part A - June 30, 2016 Unearned Revenue	18,943		18,943	-
	25,375	0.25%	24,027	1,348
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	33,655		31,238	2,417
Title III, Part A - June 30, 2016 Unearned Revenue	11,824		11,824	-
	45,479	0.46%	43,062	2,417
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	336,170	3.37%	318,307	17,863
Totals	\$ 9,969,425	100.00%	\$ 9,439,688	\$ 529,737

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 12,620,491		\$ 12,602,440	\$ 18,051
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	12,620,491	96.71%	12,602,440	18,051
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	322,425		321,940	485
Title I, Part A - June 30, 2016 Unearned Revenue	16,377		16,377	-
	338,802	2.60%	338,317	485
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	8,214		8,168	46
Title II, Part A - June 30, 2016 Unearned Revenue	24,190		24,190	-
	32,404	0.25%	32,358	46
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	42,977		42,894	83
Title III, Part A - June 30, 2016 Unearned Revenue	15,099		15,099	-
	58,076	0.45%	57,993	83
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	429,282	3.29%	428,668	614
Totals	\$ 13,049,773	100.00%	\$ 13,031,108	\$ 18,665

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Admiral William F. Halsey Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 12,833,077		\$ 12,738,503	\$ 94,574
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	12,833,077	96.53%	12,738,503	94,574
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	346,342		343,660	2,682
Title I, Part A - June 30, 2016 Unearned Revenue	17,592		17,592	-
	363,934	2.74%	361,252	2,682
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	8,823		8,566	257
Title II, Part A - June 30, 2016 Unearned Revenue	25,984		25,984	-
	34,807	0.26%	34,550	257
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	46,165		45,705	460
Title III, Part A - June 30, 2016 Unearned Revenue	16,219		16,219	-
	62,384	0.47%	61,924	460
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	461,125	3.47%	457,727	3,398
Totals	\$ 13,294,202	100.00%	\$ 13,196,229	\$ 97,973

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 11,640,007		\$ 11,473,517	\$ 166,490
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	11,640,007	97.01%	11,473,517	166,490
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	269,747		265,693	4,054
Title I, Part A - June 30, 2016 Unearned Revenue	13,701		13,701	-
	283,448	2.36%	279,394	4,054
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	6,872		6,484	388
Title II, Part A - June 30, 2016 Unearned Revenue	20,237		20,237	-
	27,109	0.23%	26,721	388
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	35,955		35,260	695
Title III, Part A - June 30, 2016 Unearned Revenue	12,633		12,633	-
	48,588	0.40%	47,893	695
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	359,145	2.99%	354,008	5,137
Totals	\$ 11,999,152	100.00%	\$ 11,827,525	\$ 171,627

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

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	\$ 9,222,596		\$ 8,650,084	\$ 572,512
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	9,222,596	97.48%	8,650,084	572,512
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	179,226		167,535	11,691
Title I, Part A - June 30, 2016 Unearned Revenue	9,103		9,103	-
	188,329	1.99%	176,638	11,691
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,566		3,448	1,118
Title II, Part A - June 30, 2016 Unearned Revenue	13,446		13,446	-
	18,012	0.19%	16,894	1,118
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	23,889		21,885	2,004
Title III, Part A - June 30, 2016 Unearned Revenue	8,394		8,394	-
	32,283	0.34%	30,279	2,004
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	238,624	2.52%	223,811	14,813
Totals	\$ 9,461,220	100.00%	\$ 8,873,895	\$ 587,325

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

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	\$ 8,132,204		\$ 7,996,637	\$ 135,567
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	8,132,204	97.04%	7,996,637	135,567
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	186,480		183,213	3,267
Title I, Part A - June 30, 2016 Unearned Revenue	9,472		9,472	-
	195,952	2.34%	192,685	3,267
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	4,752		4,440	312
Title II, Part A - June 30, 2016 Unearned Revenue	13,992		13,992	-
	18,744	0.22%	18,432	312
Title II, Part D:				
<i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	24,857		24,297	560
Title III, Part A - June 30, 2016 Unearned Revenue	8,732		8,732	-
	33,589	0.40%	33,029	560
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	248,285	2.96%	244,146	4,139
Totals	\$ 8,380,489	100.00%	\$ 8,240,783	\$ 139,706

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

School: Academy of finance

<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	\$ 2,453,232		\$ 2,374,408	\$ 78,824
Other State Resources:				
DEPA	-		-	-
Combined General Fund Contribution and State Resources	<u>2,453,232</u>	<u>100.00%</u>	<u>2,374,408</u>	<u>78,824</u>
Restricted Federal Resources:				
Title I, Part A: <i>Improving Basic Programs</i>	-		-	-
Title I, Part A - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Title II, Part A: <i>Teacher and Principal Training and Recruiting</i>	-		-	-
Title II, Part A - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Title II, Part D: <i>Enhancing Education Through Technology</i>	-		-	-
Title II, Part D - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Title IV, Part A: <i>Safe and Drug-Free Schools and Communities</i>	-		-	-
Title IV, Part A - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Title V, Part A: <i>Inovative Programs</i>	-		-	-
Title V, Part A - June 30, 2015 Unearned Revenue	-	<u>0.00%</u>	-	-
American Recovery & Reinvestment Act ARRA - June 30, 2016 Unearned Revenue	-	<u>0.00%</u>	-	-
Restricted Federal Resources Total	-	<u>0.00%</u>	-	-
Totals	<u>\$ 2,453,232</u>	<u>100.00%</u>	<u>\$ 2,374,408</u>	<u>\$ 78,824</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 5,550,701	\$ 280,621	\$ 5,831,322	\$ 5,558,795	\$ 272,526
Grades 1-5	43,396,546	1,085,444	44,481,990	44,284,296	197,694
Grades 6-8	23,314,778	(291,820)	23,022,958	22,594,112	428,846
Grades 9-12	30,879,253	2,046,493	32,925,746	31,963,312	962,434
Regular programs - undistributed instruction:					
Other salaries for instruction	3,560,967	(51,073)	3,509,894	3,439,785	70,109
Purchased professional/ educational services	386,272	237,029	623,301	599,477	23,824
Other purchased services	20,750	(5,619)	15,131	7,289	7,842
Travel	59,250	27,369	86,619	65,388	21,231
General supplies	4,414,926	(932,007)	3,482,919	3,221,827	261,092
Textbooks	338,132	(75,087)	263,045	235,277	27,769
Other objects	100,224	(42,188)	58,036	56,661	1,375
Total regular programs	112,021,799	2,279,161	114,300,960	112,026,218	2,274,743
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	365,791	8,562	374,353	374,353	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	7,860	(1,547)	6,313	6,153	161
Textbooks	6,771	(989)	5,782	5,058	724
Other objects					
Total cognitive impaired - mild	380,422	6,027	386,449	385,564	885
Cognitive impaired - moderate:					
Salaries of teachers	711,311	129	711,440	646,542	64,898
Other salaries for instruction	45,343	19,470	64,813	62,211	2,602
Purchased professional/ educational services					
Other purchased services					
General supplies	13,429	(5,153)	8,276	7,779	497
Textbooks	16,003	(13,256)	2,747	1,034	1,713
Other objects					
Total cognitive impaired - moderate	786,086	1,189	787,275	717,565	69,710
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 4,709,224	225,654	4,934,878	4,574,247	360,631
Other salaries for instruction	1,732,198	(98,851)	1,633,347	1,523,718	109,629
Purchased professional/ educational services					
Other purchased services					
General supplies	143,578	(12,452)	131,126	108,933	22,193
Textbooks	37,074	(14,421)	22,653	16,832	5,820
Other objects					
Total learning/language:	<u>6,622,074</u>	<u>99,929</u>	<u>6,722,003</u>	<u>6,223,730</u>	<u>498,273</u>
Multiply disabled:					
Salaries of teachers	315,502	2,342	317,844	297,057	20,787
Other salaries for instruction	190,417	(51,105)	139,312	137,642	1,670
Purchased professional/ educational services					
Other purchased services					
General supplies	1,286	821	2,107	1,117	991
Textbooks	5,126	(752)	4,375	4,375	
Other objects					
Total multiply disabled	<u>512,331</u>	<u>(48,693)</u>	<u>463,638</u>	<u>440,190</u>	<u>23,448</u>
Behavioral Disabilities:					
Salaries of teachers	202,165	86,473	288,638	222,638	66,000
Other salaries for instruction	43,145	22,454	65,599	58,632	6,967
Purchased professional/ educational services					
Other purchased services					
General supplies	4,964	(1,220)	3,744	629	3,115
Textbooks	2,400	(1,400)	1,000	-	1,000
Other objects					
Total behavioral disabilities	<u>252,674</u>	<u>106,307</u>	<u>358,981</u>	<u>281,899</u>	<u>77,082</u>
Autistic:					
Salaries of teachers	586,787	62,916	649,703	648,723	980
Other salaries for instruction	232,616	93,459	326,075	283,042	43,033
Purchased professional/ educational services					
Other purchased services					
General supplies	20,405	(3,378)	17,027	11,246	5,780
Textbooks	6,891	(3,392)	3,499	2,366	1,133
Other objects					
Total autistic	<u>846,699</u>	<u>149,605</u>	<u>996,304</u>	<u>945,378</u>	<u>50,926</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 11,133,122	(90,680)	11,042,442	10,921,483	120,959
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	30,375	(10,845)	19,530	11,871	7,659
Textbooks	5,945	(5,250)	695	-	695
Other objects					
Total resource room	<u>11,169,442</u>	<u>(106,776)</u>	<u>11,062,666</u>	<u>10,933,354</u>	<u>129,312</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	20,569,728	207,588	20,777,316	19,927,680	849,636
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	22,105,604	675,962	22,781,566	22,273,301	508,265
Other salaries for instruction	1,061,497	25,156	1,086,653	1,040,773	45,880
Purchased professional/ educational services					
Other purchased services					
General supplies	936,939	(148,258)	788,681	727,858	60,823
Textbooks	74,728	(22,091)	52,637	41,761	10,876
Other objects					
Total bilingual education	<u>24,178,768</u>	<u>530,769</u>	<u>24,709,537</u>	<u>24,083,693</u>	<u>625,844</u>
School sponsored activities:					
Salaries	188,012	77,133	265,145	247,014	18,131
Purchased Services					
Travel	34,500	19,496	53,996	53,546	450
Extracurricular - supplies					
Other objects	55,078	6,321	61,399	58,694	2,705
Miscellaneous Expenditures	26,964	(8,655)	18,309	12,020	6,289
Total school sponsored activities	<u>304,554</u>	<u>94,295</u>	<u>398,849</u>	<u>371,274</u>	<u>27,575</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>157,074,849</u>	<u>3,111,813</u>	<u>160,186,662</u>	<u>156,408,865</u>	<u>3,777,797</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 1,846,595	28,226	1,874,821	1,761,865	112,955
Other purchased services					
Travel					
Supplies and materials	12,300	(4,528)	7,772	6,501	1,271
Other objects					
Total attendance and social work services	<u>1,858,895</u>	<u>23,697</u>	<u>1,882,592</u>	<u>1,768,367</u>	<u>114,226</u>
Health services:					
Salaries	3,405,361	(117,252)	3,288,109	3,218,838	69,271
Purchased professional and technical services					
Other purchased services					
Supplies and materials	154,591	(32,770)	121,821	104,879	16,942
Other objects					
Total health services	<u>3,559,952</u>	<u>(150,022)</u>	<u>3,409,930</u>	<u>3,323,717</u>	<u>86,213</u>
Guidance					
Salaries of other professional staff	5,053,729	(215,732)	4,837,997	4,794,239	43,758
Purchased professional educational services	139,790	6,201	145,991	143,106	2,885
Travel					
Supplies and materials	37,627	(9,261)	28,366	24,121	4,246
Other objects					
Total other support services - students - related services	<u>5,231,146</u>	<u>(218,792)</u>	<u>5,012,354</u>	<u>4,961,466</u>	<u>50,888</u>
Improvement of instruction services:					
Salaries of supervisors of instruction	4,230		4,230	-	4,230
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>4,230</u>	<u>-</u>	<u>4,230</u>	<u>-</u>	<u>4,230</u>
Educational media services/school library:					
Salaries	1,650,244	(258,364)	1,391,880	1,273,963	117,917
Purchased professional and technical services					
Other purchased services					
Supplies and materials	477,241	(167,324)	309,917	276,033	33,884
Other objects					
Total educational media services/school library	<u>2,127,485</u>	<u>(425,688)</u>	<u>1,701,797</u>	<u>1,549,995</u>	<u>151,802</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

District-Wide

	<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	18,035	(8,853)	9,182	4,874	4,308
Travel	1,000	(1,000)	-	-	
Supplies and materials					
Other objects					
Total instructional staff training services	<u>19,035</u>	<u>(9,853)</u>	<u>9,182</u>	<u>4,874</u>	<u>4,308</u>
Support services school administration:					
Salaries of principals/asst. principals	8,871,664	(263,133)	8,608,531	8,433,618	174,913
Salaries of secretarial and clerical assistants	4,141,302	(100,871)	4,040,431	3,901,392	139,039
Purchased professional and technical services	19,700	12,371	32,071	27,566	4,505
Other purchased services	27,350	(22,750)	4,600	4,000	600
Travel					
Supplies and materials	267,738	(47,822)	219,916	205,595	14,321
Other objects	101,260	(19,494)	81,766	80,114	1,652
Total support services school administration	<u>13,429,014</u>	<u>(441,698)</u>	<u>12,987,316</u>	<u>12,652,285</u>	<u>335,031</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	5,311,246	182,602	5,493,848	5,313,729	180,119
Purchased professional and technical services	87,200	(87,200)	-	-	
General supplies	18,610	27,343	45,953	42,877	3,076
Total Security	<u>5,417,056</u>	<u>122,745</u>	<u>5,539,801</u>	<u>5,356,606</u>	<u>183,195</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors	4,437	4,405	8,842	2,125	6,717
Total student transportation services	<u>4,437</u>	<u>4,405</u>	<u>8,842</u>	<u>2,125</u>	<u>6,717</u>
Employee benefits:					
Health Benefits	59,678,483	(1,887,327)	57,791,156	56,782,856	1,008,301
Total employee benefits	<u>59,678,483</u>	<u>(1,887,327)</u>	<u>57,791,156</u>	<u>56,782,856</u>	<u>1,008,301</u>
Total undistributed expenditures	<u>91,329,733</u>	<u>(2,982,533)</u>	<u>88,347,200</u>	<u>86,402,290</u>	<u>1,944,910</u>
Total expenditures - current expense	<u>248,404,582</u>	<u>129,280</u>	<u>248,533,862</u>	<u>242,811,155</u>	<u>5,722,708</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

<u>District-Wide</u>	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>248,404,582</u>	<u>129,280</u>	<u>248,533,862</u>	<u>242,811,155</u>	<u>5,722,708</u>
Other financing sources:					
Operating transfer in	248,404,582	129,280	248,533,862	242,811,155	5,722,708
Total other financing sources	<u>248,404,582</u>	<u>129,280</u>	<u>248,533,862</u>	<u>242,811,155</u>	<u>5,722,708</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 142,376.00	\$ (20,899.04)	\$ 121,476.96	\$ 113,881.60	\$ 7,595.36
Grades 1-5	1,242,061.00	66,779.26	1,308,840.26	1,257,945.58	50,894.68
Grades 6-8	412,766.00	45,823.68	458,589.68	457,884.68	705.00
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	109,717.00	1,622.00	111,339.00	92,674.14	18,664.86
Purchased professional/ educational services	15,900.00	(1,395.00)	14,505.00	3,601.65	10,903.35
Other purchased services					
Travel	2,000.00		2,000.00	150.00	1,850.00
General supplies	73,726.00	24,950.16	98,676.16	71,609.18	27,066.98
Textbooks					
Other objects					
Total regular programs	<u>1,998,546.00</u>	<u>116,881.06</u>	<u>2,115,427.06</u>	<u>1,997,746.83</u>	<u>117,680.23</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction	208,830.00	(97,830.00)	111,000.00	111,000.00	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	208,830.00	(97,830.00)	111,000.00	111,000.00	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: George Washington #1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 251,151.00	(32,279.10)	218,871.90	218,871.90	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00		600.00	599.85	0.15
Textbooks					
Other objects					
Total resource room	<u>251,751.00</u>	<u>(32,279.10)</u>	<u>219,471.90</u>	<u>219,471.75</u>	<u>0.15</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	460,581.00	(130,109.10)	330,471.90	330,471.75	0.15
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	43,442.00		43,442.00	42,853.00	589.00
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,366.00		3,366.00	2,832.25	533.75
Textbooks	1,439.00		1,439.00	-	1,439.00
Other objects	-		-	-	
Total bilingual education	<u>48,247.00</u>	<u>-</u>	<u>48,247.00</u>	<u>45,685.25</u>	<u>2,561.75</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>2,507,374.00</u>	<u>(13,228.04)</u>	<u>2,494,145.96</u>	<u>2,373,903.83</u>	<u>120,242.13</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: George Washington #1

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 187,921.00	(75.00)	187,846.00	163,553.71	24,292.29
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	315.90	184.10
Other objects					
Total attendance and social work services	<u>188,421.00</u>	<u>(75.00)</u>	<u>188,346.00</u>	<u>163,869.61</u>	<u>24,476.39</u>
Health services:					
Salaries	66,051.00	1,919.00	67,970.00	67,970.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,964.00		3,964.00	3,538.44	425.56
Other objects					
Total health services	<u>70,015.00</u>	<u>1,919.00</u>	<u>71,934.00</u>	<u>71,508.44</u>	<u>425.56</u>
Guidance					
Salaries of other professional staff	106,738.00		106,738.00	104,093.00	2,645.00
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	238.50	261.50
Other objects					
Total other support services - students - related services	<u>107,238.00</u>	<u>-</u>	<u>107,238.00</u>	<u>104,331.50</u>	<u>2,906.50</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	25,495.00	291.80	25,786.80	25,786.80	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	11,977.00	(7,174.00)	4,803.00	4,802.67	0.33
Other objects					
Total educational media services/school library	<u>37,472.00</u>	<u>(6,882.20)</u>	<u>30,589.80</u>	<u>30,589.47</u>	<u>0.33</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: George Washington #1

	<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	1,200.00		1,200.00	-	1,200.00
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Support services school administration:					
Salaries of principals/ asst. principals	231,905.00		231,905.00	227,676.01	4,228.99
Salaries of secretarial and clerical assistants	110,969.00	1,300.41	112,269.41	112,269.41	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00		6,000.00	5,357.03	642.97
Other objects					
Total support services school administration	<u>348,874.00</u>	<u>1,300.41</u>	<u>350,174.41</u>	<u>345,302.45</u>	<u>4,871.96</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	37,086.00	31,200.00	68,286.00	66,072.48	2,213.52
Purchased professional and technical services					
General supplies	1,500.00	2,174.00	3,674.00	1,724.48	1,949.52
Total Security	<u>38,586.00</u>	<u>33,374.00</u>	<u>71,960.00</u>	<u>67,796.96</u>	<u>4,163.04</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	1,144,492.00	(12,353.01)	1,132,138.99	1,132,138.99	
Total employee benefits	<u>1,144,492.00</u>	<u>(12,353.01)</u>	<u>1,132,138.99</u>	<u>1,132,138.99</u>	<u>-</u>
Total undistributed expenditures	<u>1,936,298.00</u>	<u>17,283.20</u>	<u>1,953,581.20</u>	<u>1,915,537.42</u>	<u>38,043.78</u>
Total expenditures - current expense	<u>4,443,672.00</u>	<u>4,055.16</u>	<u>4,447,727.16</u>	<u>4,289,441.25</u>	<u>158,285.91</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: George Washington #1

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	4,443,672.00	4,055.16	4,447,727.16	4,289,441.25	158,285.91
Other financing sources:					
Operating transfer in	4,443,672.00	4,055.16	4,447,727.16	4,289,441.25	158,285.91
Total other financing sources	4,443,672.00	4,055.16	4,447,727.16	4,289,441.25	158,285.91
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, 2017

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 449,025.00	\$ 10,690.47	\$ 459,715.47	\$ 346,623.63	\$ 113,091.84
Grades 1-5	1,668,321.00	(59,923.70)	1,608,397.30	1,605,379.43	3,017.87
Grades 6-8	500,618.00	8,173.72	508,791.72	478,049.43	30,742.29
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	180,796.00		180,796.00	178,078.00	2,718.00
Purchased professional/ educational services	2,136.00	7,455.00	9,591.00	6,479.15	3,111.85
Other purchased services					
Travel	2,500.00	1,920.00	4,420.00	1,359.02	3,060.98
General supplies	123,051.00	(2,861.83)	120,189.17	93,810.23	26,378.94
Textbooks	3,399.00		3,399.00	3,300.99	98.01
Other objects	4,905.00	(4,905.00)	-	-	
Total regular programs	<u>2,934,751.00</u>	<u>(39,451.34)</u>	<u>2,895,299.66</u>	<u>2,713,079.88</u>	<u>182,219.78</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Winfield Scott #2

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 276,750.00	(23,875.41)	252,874.59	252,874.59	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,891.00		3,891.00	296.03	3,594.97
Textbooks					
Other objects					
Total resource room	<u>280,641.00</u>	<u>(23,875.41)</u>	<u>256,765.59</u>	<u>253,170.62</u>	<u>3,594.97</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	280,641.00	(23,875.41)	256,765.59	253,170.62	3,594.97
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	754,120.00	63,967.42	818,087.42	815,134.13	2,953.29
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	39,440.00		39,440.00	26,460.86	12,979.14
Textbooks	1,789.00		1,789.00	1,208.89	580.11
Other objects	-		-	-	
Total bilingual education	<u>795,349.00</u>	<u>63,967.42</u>	<u>859,316.42</u>	<u>842,803.88</u>	<u>16,512.54</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,010,741.00</u>	<u>640.67</u>	<u>4,011,381.67</u>	<u>3,809,054.38</u>	<u>202,327.29</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 164,575.00	(1,130.00)	163,445.00	120,387.53	43,057.47
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	165,075.00	(1,130.00)	163,945.00	120,887.53	43,057.47
Health services:					
Salaries	74,409.00	4,114.00	78,523.00	77,918.20	604.80
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,149.00	35.00	4,184.00	298.00	3,886.00
Other objects					
Total health services	78,558.00	4,149.00	82,707.00	78,216.20	4,490.80
Guidance					
Salaries of other professional staff	97,492.00	665.00	98,157.00	98,157.00	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	250.00	250.00
Other objects					
Total other support services - students - related services	97,992.00	665.00	98,657.00	98,407.00	250.00
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	37,987.00	577.60	38,564.60	38,564.60	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	14,920.00	(716.00)	14,204.00	1,868.49	12,335.51
Other objects					
Total educational media services/school library	52,907.00	(138.40)	52,768.60	40,433.09	12,335.51

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Winfield Scott #2

	<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	1,200.00		1,200.00	-	1,200.00
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Support services school administration:					
Salaries of principals/ asst. principals	244,234.00	4,121.58	248,355.58	248,355.58	
Salaries of secretarial and clerical assistants	121,626.00		121,626.00	97,600.26	24,025.74
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,750.00	295.10	6,045.10	4,733.06	1,312.04
Other objects					
Total support services school administration	<u>371,610.00</u>	<u>4,416.68</u>	<u>376,026.68</u>	<u>350,688.90</u>	<u>25,337.78</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	122,325.00	700.00	123,025.00	85,444.87	37,580.13
Purchased professional and technical services					
General supplies	1,410.00	716.00	2,126.00	1,008.48	1,117.52
Total Security	<u>123,735.00</u>	<u>1,416.00</u>	<u>125,151.00</u>	<u>86,453.35</u>	<u>38,697.65</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors	1,200.00		1,200.00	-	1,200.00
Total student transportation services	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>	<u>-</u>	<u>1,200.00</u>
Employee benefits:					
Health Benefits	1,636,828.00	(8,080.68)	1,628,747.32	1,628,747.32	
Total employee benefits	<u>1,636,828.00</u>	<u>(8,080.68)</u>	<u>1,628,747.32</u>	<u>1,628,747.32</u>	<u>-</u>
Total undistributed expenditures	<u>2,529,105.00</u>	<u>1,297.60</u>	<u>2,530,402.60</u>	<u>2,403,833.39</u>	<u>126,569.21</u>
Total expenditures - current expense	<u>6,539,846.00</u>	<u>1,938.27</u>	<u>6,541,784.27</u>	<u>6,212,887.77</u>	<u>328,896.50</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Winfield Scott #2

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,539,846.00	1,938.27	6,541,784.27	6,212,887.77	328,896.50
Other financing sources:					
Operating transfer in	6,539,846.00	1,938.27	6,541,784.27	6,212,887.77	328,896.50
Total other financing sources	6,539,846.00	1,938.27	6,541,784.27	6,212,887.77	328,896.50
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, 2017

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 243,569.00	\$ 3,115.00	\$ 246,684.00	\$ 246,684.00	
Grades 1-5	1,443,284.00	165,714.88	1,608,998.88	1,608,998.66	0.22
Grades 6-8	929,446.00	14,880.40	944,326.40	944,326.40	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	131,994.00	(10,563.60)	121,430.40	121,430.40	
Purchased professional/ educational services	-	8,397.65	8,397.65	8,397.65	
Other purchased services					
Travel	1,200.00	1,800.00	3,000.00	1,459.02	1,540.98
General supplies	99,120.00	5,992.99	105,112.99	104,495.15	617.84
Textbooks	2,733.00	(1,701.60)	1,031.40	1,031.40	
Other objects	4,905.00	(4,905.00)	-	-	
Total regular programs	<u>2,856,251.00</u>	<u>182,730.72</u>	<u>3,038,981.72</u>	<u>3,036,822.68</u>	<u>2,159.04</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Peterstown #3

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 332,879.00	(23,133.65)	309,745.35	309,745.35	
Other salaries for instruction	237,585.00	(5,145.00)	232,440.00	232,440.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	9,688.00	(5,504.57)	4,183.43	4,183.43	
Textbooks	1,709.00	(1,709.00)	-	-	
Other objects					
Total learning/language:	<u>581,861.00</u>	<u>(35,492.22)</u>	<u>546,368.78</u>	<u>546,368.78</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 389,910.00	(26,337.00)	363,573.00	363,573.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	(600.00)	-	-	
Textbooks					
Other objects					
Total resource room	390,510.00	(26,937.00)	363,573.00	363,573.00	-
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	-	-	-	-	-
Total special education	972,371.00	(62,429.22)	909,941.78	909,941.78	-
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	742,205.00	46,043.40	788,248.40	788,248.40	
Other salaries for instruction	41,308.00	(316.00)	40,992.00	40,992.00	
Purchased professional/ educational services	-	-	-	-	
Other purchased services	-	-	-	-	
General supplies	42,701.00	(4,979.31)	37,721.69	36,988.44	733.25
Textbooks	3,164.00	(3,164.00)	-	-	
Other objects	-	-	-	-	
Total bilingual education	829,378.00	37,584.09	866,962.09	866,228.84	733.25
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	-	-	-	-	-
Total instruction	4,658,000.00	157,885.59	4,815,885.59	4,812,993.30	2,892.29

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 38,380.00	(38,380.00)	-	-	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	38,880.00	(38,880.00)	-	-	-
Health services:					
Salaries	78,456.00	1,060.00	79,516.00	79,516.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,349.00	(1,488.26)	2,860.74	2,860.74	
Other objects					
Total health services	82,805.00	(428.26)	82,376.74	82,376.74	-
Guidance					
Salaries of other professional staff	75,795.00	1,380.99	77,175.99	77,175.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(40.68)	459.32	459.32	
Other objects					
Total other support services - students - related services	76,295.00	1,340.31	77,635.31	77,635.31	-
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	48,905.00	(1,039.60)	47,865.40	47,865.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	19,012.00	(9,374.03)	9,637.97	9,637.97	
Other objects					
Total educational media services/school library	67,917.00	(10,413.63)	57,503.37	57,503.37	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	100.00	(100.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	100.00	(100.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	237,849.00	(3,898.85)	233,950.15	233,950.15	
Salaries of secretarial and clerical assistants	99,893.00	(24,110.46)	75,782.54	75,426.39	356.15
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,074.00	(3,885.99)	5,188.01	5,188.01	
Other objects	-	1,949.71	1,949.71	1,949.71	
Total support services school administration	346,816.00	(29,945.59)	316,870.41	316,514.26	356.15
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	126,677.00	(16,107.94)	110,569.06	110,569.06	
Purchased professional and technical services					
General supplies	-	643.00	643.00	643.00	
Total Security	126,677.00	(15,464.94)	111,212.06	111,212.06	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,810,282.00	(61,557.51)	1,748,724.49	1,748,724.49	
Total employee benefits	1,810,282.00	(61,557.51)	1,748,724.49	1,748,724.49	-
Total undistributed expenditures	2,549,772.00	(155,449.62)	2,394,322.38	2,393,966.23	356.15
Total expenditures - current expense	7,207,772.00	2,435.97	7,210,207.97	7,206,959.53	3,248.44

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$				
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,207,772.00	2,435.97	7,210,207.97	7,206,959.53	3,248.44
Other financing sources:					
Operating transfer in	7,207,772.00	2,435.97	7,210,207.97	7,206,959.53	3,248.44
Total other financing sources	7,207,772.00	2,435.97	7,210,207.97	7,206,959.53	3,248.44
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, 2017**

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 318,319.00	\$	\$ 318,319.00	\$ 287,572.50	\$ 30,746.50
Grades 1-5	2,152,103.00	(41,865.00)	2,110,238.00	2,079,831.65	30,406.35
Grades 6-8	1,071,403.00	(31,474.00)	1,039,929.00	926,143.10	113,785.90
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	219,510.00	(1,500.00)	218,010.00	216,982.00	1,028.00
Purchased professional/ educational services	1,250.00	7,901.00	9,151.00	9,005.65	145.35
Other purchased services					
Travel	1,500.00		1,500.00	400.00	1,100.00
General supplies	152,500.00	31,352.55	183,852.55	162,183.31	21,669.24
Textbooks	5,621.00		5,621.00	5,608.34	12.66
Other objects					
Total regular programs	3,922,206.00	(35,585.45)	3,886,620.55	3,687,726.55	198,894.00
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	71,008.00	1,348.00	72,356.00	72,356.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,941.00		1,941.00	1,780.18	160.82
Textbooks	665.00		665.00	665.00	
Other objects					
Total cognitive impaired - mild	73,614.00	1,348.00	74,962.00	74,801.18	160.82
Cognitive impaired - moderate:					
Salaries of teachers	82,382.00	1,074.00	83,456.00	83,456.00	
Other salaries for instruction	45,343.00		45,343.00	44,688.00	655.00
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	127,725.00	1,074.00	128,799.00	128,144.00	655.00
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Battin #4

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 247,500.00	(47,496.00)	200,004.00	200,004.00	
Other salaries for instruction	141,042.00		141,042.00	116,591.76	24,450.24
Purchased professional/ educational services					
Other purchased services					
General supplies	26,524.00		26,524.00	18,227.17	8,296.83
Textbooks	1,991.00		1,991.00	1,986.04	4.96
Other objects					
Total learning/language:	<u>417,057.00</u>	<u>(47,496.00)</u>	<u>369,561.00</u>	<u>336,808.97</u>	<u>32,752.03</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Battin #4

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 322,797.00	(13,686.12)	309,110.88	309,110.88	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00		600.00	541.44	58.56
Textbooks					
Other objects					
Total resource room	<u>323,397.00</u>	<u>(13,686.12)</u>	<u>309,710.88</u>	<u>309,652.32</u>	<u>58.56</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	941,793.00	(58,760.12)	883,032.88	849,406.47	33,626.41
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	936,724.00	83,418.18	1,020,142.18	960,323.04	59,819.14
Other salaries for instruction	91,763.00		91,763.00	86,269.00	5,494.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	71,374.00	(18,000.00)	53,374.00	50,705.27	2,668.73
Textbooks	5,240.00		5,240.00	61.44	5,178.56
Other objects	-		-	-	
Total bilingual education	<u>1,105,101.00</u>	<u>65,418.18</u>	<u>1,170,519.18</u>	<u>1,097,358.75</u>	<u>73,160.43</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,969,100.00</u>	<u>(28,927.39)</u>	<u>5,940,172.61</u>	<u>5,634,491.77</u>	<u>305,680.84</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Battin #4

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 48,651.00	37,000.00	85,651.00	85,633.65	17.35
Other purchased services					
Travel					
Supplies and materials	250.00		250.00	-	250.00
Other objects					
Total attendance and social work services	<u>48,901.00</u>	<u>37,000.00</u>	<u>85,901.00</u>	<u>85,633.65</u>	<u>267.35</u>
Health services:					
Salaries	72,328.00	911.00	73,239.00	73,239.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,064.00		5,064.00	4,642.37	421.63
Other objects					
Total health services	<u>77,392.00</u>	<u>911.00</u>	<u>78,303.00</u>	<u>77,881.37</u>	<u>421.63</u>
Guidance					
Salaries of other professional staff	92,730.00	884.99	93,614.99	93,614.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>93,230.00</u>	<u>884.99</u>	<u>94,114.99</u>	<u>94,114.99</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	60,943.00		60,943.00	-	60,943.00
Purchased professional and technical services					
Other purchased services					
Supplies and materials	22,555.00	64.76	22,619.76	20,734.56	1,885.20
Other objects					
Total educational media services/school library	<u>83,498.00</u>	<u>64.76</u>	<u>83,562.76</u>	<u>20,734.56</u>	<u>62,828.20</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Battin #4

	<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	1,000.00		1,000.00	200.00	800.00
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>200.00</u>	<u>800.00</u>
Support services school administration:					
Salaries of principals/ asst. principals	269,672.00	(2,350.00)	267,322.00	264,168.07	3,153.93
Salaries of secretarial and clerical assistants	108,174.00	1,635.99	109,809.99	109,809.99	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	10,100.00		10,100.00	7,368.21	2,731.79
Other objects	-	1,000.00	1,000.00	641.84	358.16
Total support services school administration	<u>387,946.00</u>	<u>285.99</u>	<u>388,231.99</u>	<u>381,988.11</u>	<u>6,243.88</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	168,243.00	2,250.00	170,493.00	158,357.54	12,135.46
Purchased professional and technical services					
General supplies					
Total Security	<u>168,243.00</u>	<u>2,250.00</u>	<u>170,493.00</u>	<u>158,357.54</u>	<u>12,135.46</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	2,260,453.00	(10,351.04)	2,250,101.96	2,250,101.96	
Total employee benefits	<u>2,260,453.00</u>	<u>(10,351.04)</u>	<u>2,250,101.96</u>	<u>2,250,101.96</u>	<u>-</u>
Total undistributed expenditures	<u>3,120,663.00</u>	<u>31,045.70</u>	<u>3,151,708.70</u>	<u>3,069,012.18</u>	<u>82,696.52</u>
Total expenditures - current expense	<u>9,089,763.00</u>	<u>2,118.31</u>	<u>9,091,881.31</u>	<u>8,703,503.95</u>	<u>388,377.36</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Battin #4

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	9,089,763.00	2,118.31	9,091,881.31	8,703,503.95	388,377.36
Other financing sources:					
Operating transfer in	9,089,763.00	2,118.31	9,091,881.31	8,703,503.95	388,377.36
Total other financing sources	9,089,763.00	2,118.31	9,091,881.31	8,703,503.95	388,377.36
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, 2017

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 217,234.00	\$ 79,832.90	\$ 297,066.90	\$ 297,066.90	
Grades 1-5	1,318,376.00	(102,692.96)	1,215,683.04	1,212,057.40	3,625.64
Grades 6-8	1,348,381.00	(129,847.81)	1,218,533.19	1,218,063.19	470.00
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	130,603.00	29,318.96	159,921.96	159,921.96	
Purchased professional/ educational services	-	39,797.00	39,797.00	39,096.15	700.85
Other purchased services					
Travel	1,500.00	3,910.00	5,410.00	2,980.00	2,430.00
General supplies	114,503.00	9,662.18	124,165.18	122,087.60	2,077.58
Textbooks					
Other objects	27,700.00	(27,700.00)	-	-	
Total regular programs	<u>3,158,297.00</u>	<u>(97,719.73)</u>	<u>3,060,577.27</u>	<u>3,051,273.20</u>	<u>9,304.07</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Mabel Holmes #5

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 236,821.00	902.00	237,723.00	237,723.00	
Other salaries for instruction	93,358.00	(1,740.32)	91,617.68	91,514.28	103.40
Purchased professional/ educational services					
Other purchased services					
General supplies	16,369.00	(5,631.15)	10,737.85	10,717.08	20.77
Textbooks	6,399.00		6,399.00	5,799.49	599.51
Other objects					
Total learning/language:	<u>352,947.00</u>	<u>(6,469.47)</u>	<u>346,477.53</u>	<u>345,753.85</u>	<u>723.68</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Mabel Holmes #5

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 351,237.00	(17,554.30)	333,682.70	333,682.70	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00		600.00	200.37	399.63
Textbooks					
Other objects					
Total resource room	<u>351,837.00</u>	<u>(17,554.30)</u>	<u>334,282.70</u>	<u>333,883.07</u>	<u>399.63</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>704,784.00</u>	<u>(24,023.77)</u>	<u>680,760.23</u>	<u>679,636.92</u>	<u>1,123.31</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	552,928.00	78,569.04	631,497.04	631,497.04	
Other salaries for instruction	45,343.00		45,343.00	44,688.00	655.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	22,570.00	(4,625.96)	17,944.04	16,374.97	1,569.07
Textbooks	1,650.00		1,650.00	1,611.86	38.14
Other objects	-		-	-	
Total bilingual education	<u>622,491.00</u>	<u>73,943.08</u>	<u>696,434.08</u>	<u>694,171.87</u>	<u>2,262.21</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,485,572.00</u>	<u>(47,800.42)</u>	<u>4,437,771.58</u>	<u>4,425,081.99</u>	<u>12,689.59</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 97,301.00	566.00	97,867.00	97,867.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	97,801.00	66.00	97,867.00	97,867.00	-
Health services:					
Salaries	89,289.00	(20,663.00)	68,626.00	68,625.52	0.48
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,694.00	(2,806.27)	2,887.73	2,887.73	
Other objects					
Total health services	94,983.00	(23,469.27)	71,513.73	71,513.25	0.48
Guidance					
Salaries of other professional staff	188,420.00	(45,904.67)	142,515.33	142,515.33	-
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(260.03)	239.97	239.97	-
Other objects					
Total other support services - students - related services	188,920.00	(46,164.70)	142,755.30	142,755.30	-
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	45,050.00	(9,360.00)	35,690.00	35,419.60	270.40
Purchased professional and technical services					
Other purchased services					
Supplies and materials	17,932.00	(13,417.03)	4,514.97	4,514.97	-
Other objects					
Total educational media services/school library	62,982.00	(22,777.03)	40,204.97	39,934.57	270.40

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Mabel Holmes #5

	<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	243,141.00	235,538.43	478,679.43	478,679.43	
Salaries of secretarial and clerical assistants	284,501.00	(68,414.67)	216,086.33	216,086.33	-
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000.00	(953.32)	4,046.68	4,046.68	
Other objects					
Total support services school administration	532,642.00	166,170.44	698,812.44	698,812.44	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	147,521.00	6,204.92	153,725.92	153,725.92	
Purchased professional and technical services					
General supplies	-	1,253.00	1,253.00	1,253.00	
Total Security	147,521.00	7,457.92	154,978.92	154,978.92	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,908,749.00	(30,575.77)	1,878,173.23	1,314,793.22	563,380.01
Total employee benefits	1,908,749.00	(30,575.77)	1,878,173.23	1,314,793.22	563,380.01
Total undistributed expenditures	3,033,598.00	50,707.59	3,084,305.59	2,520,654.70	563,650.89
Total expenditures - current expense	7,519,170.00	2,907.17	7,522,077.17	6,945,736.69	576,340.48

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$				
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,519,170.00	2,907.17	7,522,077.17	6,945,736.69	576,340.48
Other financing sources:					
Operating transfer in	7,519,170.00	2,907.17	7,522,077.17	6,945,736.69	576,340.48
Total other financing sources	7,519,170.00	2,907.17	7,522,077.17	6,945,736.69	576,340.48
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, 2017

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 205,006.00	\$ 63,922.00	\$ 268,928.00	\$ 268,928.00	
Grades 1-5	2,652,463.00	(53,235.54)	2,599,227.46	2,594,127.46	5,100.00
Grades 6-8	822,378.00	116,525.20	938,903.20	937,703.40	1,199.80
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	228,458.00	(10,282.85)	218,175.15	218,175.15	
Purchased professional/ educational services	1,500.00	7,680.00	9,180.00	9,179.65	0.35
Other purchased services					
Travel	2,000.00	1,800.00	3,800.00	1,779.02	2,020.98
General supplies	170,191.00	(8,496.19)	161,694.81	157,618.56	4,076.25
Textbooks	5,364.00	(900.00)	4,464.00	3,915.00	549.00
Other objects	4,905.00	(4,905.00)	-	-	
Total regular programs	<u>4,092,265.00</u>	<u>112,107.62</u>	<u>4,204,372.62</u>	<u>4,191,426.24</u>	<u>12,946.38</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 355,127.00	2,778.00	357,905.00	357,905.00	
Other salaries for instruction	267,308.00	(39,369.76)	227,938.24	227,938.24	
Purchased professional/ educational services					
Other purchased services					
General supplies	18,258.00	8,030.63	26,288.63	18,258.00	8,030.63
Textbooks					
Other objects					
Total learning/language:	640,693.00	(28,561.13)	612,131.87	604,101.24	8,030.63
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	150,784.00	1,971.00	152,755.00	152,755.00	
Other salaries for instruction	93,871.00	15,074.96	108,945.96	108,945.96	-
Purchased professional/ educational services					
Other purchased services					
General supplies	4,406.00	5,429.10	9,835.10	4,054.88	5,780.22
Textbooks	798.00		798.00	-	798.00
Other objects					
Total autistic	249,859.00	22,475.06	272,334.06	265,755.84	6,578.22
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 350,002.00	(41,172.34)	308,829.66	308,829.66	-
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	750.00	(34.00)	716.00	698.08	17.92
Textbooks					
Other objects					
Total resource room	<u>350,752.00</u>	<u>(41,206.34)</u>	<u>309,545.66</u>	<u>309,527.74</u>	<u>17.92</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,241,304.00	(47,292.41)	1,194,011.59	1,179,384.82	14,626.77
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	889,594.00	23,238.24	912,832.24	894,354.20	18,478.04
Other salaries for instruction	48,366.00	42,426.00	90,792.00	70,878.52	19,913.48
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	42,470.00	13.11	42,483.11	40,348.27	2,134.84
Textbooks	2,929.00	-	2,929.00	2,743.57	185.43
Other objects	-	-	-	-	-
Total bilingual education	<u>983,359.00</u>	<u>65,677.35</u>	<u>1,049,036.35</u>	<u>1,008,324.56</u>	<u>40,711.79</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>6,316,928.00</u>	<u>130,492.56</u>	<u>6,447,420.56</u>	<u>6,379,135.62</u>	<u>68,284.94</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 38,380.00	39,592.00	77,972.00	77,972.00	
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	38,880.00	39,592.00	78,472.00	78,472.00	-
Health services:					
Salaries	75,974.00	(10,854.00)	65,120.00	65,120.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,943.00	(600.00)	5,343.00	5,023.00	320.00
Other objects					
Total health services	81,917.00	(11,454.00)	70,463.00	70,143.00	320.00
Guidance					
Salaries of other professional staff	114,007.00	(40,810.00)	73,197.00	73,197.00	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	114,507.00	(40,810.00)	73,697.00	73,697.00	-
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	70,901.00	594.20	71,495.20	71,495.20	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	23,360.00		23,360.00	23,339.20	20.80
Other objects					
Total educational media services/school library	94,261.00	594.20	94,855.20	94,834.40	20.80

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Lafayette #6

	<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	1,500.00	(500.00)	1,000.00	-	1,000.00
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,500.00</u>	<u>(500.00)</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>
Support services school administration:					
Salaries of principals/ asst. principals	334,437.00	(88,141.47)	246,295.53	246,295.53	
Salaries of secretarial and clerical assistants	97,864.00		97,864.00	94,772.16	3,091.84
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00	9.79	6,009.79	6,000.00	9.79
Other objects	2,500.00	336.97	2,836.97	2,836.70	0.27
Total support services school administration	<u>440,801.00</u>	<u>(87,794.71)</u>	<u>353,006.29</u>	<u>349,904.39</u>	<u>3,101.90</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	142,838.00	9,039.52	151,877.52	151,225.32	652.20
Purchased professional and technical services					
General supplies	1,500.00	1,005.00	2,505.00	2,505.00	
Total Security	<u>144,338.00</u>	<u>10,044.52</u>	<u>154,382.52</u>	<u>153,730.32</u>	<u>652.20</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	2,456,630.00	(24,246.31)	2,432,383.69	2,432,383.69	
Total employee benefits	<u>2,456,630.00</u>	<u>(24,246.31)</u>	<u>2,432,383.69</u>	<u>2,432,383.69</u>	<u>-</u>
Total undistributed expenditures	<u>3,372,834.00</u>	<u>(114,574.30)</u>	<u>3,258,259.70</u>	<u>3,253,164.80</u>	<u>5,094.90</u>
Total expenditures - current expense	<u>9,689,762.00</u>	<u>15,918.26</u>	<u>9,705,680.26</u>	<u>9,632,300.42</u>	<u>73,379.84</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Lafayette #6

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	9,689,762.00	15,918.26	9,705,680.26	9,632,300.42	73,379.84
Other financing sources:					
Operating transfer in	9,689,762.00	15,918.26	9,705,680.26	9,632,300.42	73,379.84
Total other financing sources	9,689,762.00	15,918.26	9,705,680.26	9,632,300.42	73,379.84
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, 2017

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$	\$	\$	\$	\$
Grades 1-5	2,721,578.00	31,637.09	2,753,215.09	2,753,214.23	0.86
Grades 6-8	2,090,627.00	(83,783.45)	2,006,843.55	2,006,843.55	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	7,000.00	5,897.15	12,897.15	12,897.15	
Other purchased services					
Travel	500.00	(350.00)	150.00	150.00	
General supplies	130,406.00	(5,679.31)	124,726.69	122,566.67	2,160.02
Textbooks	4,936.00	(3,324.14)	1,611.86	1,611.86	-
Other objects					
Total regular programs	4,955,047.00	(55,602.66)	4,899,444.34	4,897,283.46	2,160.88
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	135,033.00	135,033.00	135,033.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	135,033.00	135,033.00	135,033.00	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 94,429.00	(1,948.00)	92,481.00	92,481.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	300.00	(300.00)	-	-	
Textbooks					
Other objects					
Total resource room	<u>94,729.00</u>	<u>(2,248.00)</u>	<u>92,481.00</u>	<u>92,481.00</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	94,729.00	132,785.00	227,514.00	227,514.00	-
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	277,864.00	2,439.00	280,303.00	280,303.00	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,853.00	(549.79)	8,303.21	8,303.21	
Textbooks	495.00	(192.94)	302.06	302.06	
Other objects	-		-	-	
Total bilingual education	<u>287,212.00</u>	<u>1,696.27</u>	<u>288,908.27</u>	<u>288,908.27</u>	<u>-</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,336,988.00</u>	<u>78,878.61</u>	<u>5,415,866.61</u>	<u>5,413,705.73</u>	<u>2,160.88</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Terence C Reilly #7

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 106,473.00	(2,635.00)	103,838.00	103,838.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	<u>106,973.00</u>	<u>(3,135.00)</u>	<u>103,838.00</u>	<u>103,838.00</u>	-
Health services:					
Salaries	174,274.00	(26,263.59)	148,010.41	148,010.41	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,218.00	(1,817.24)	4,400.76	4,400.76	
Other objects					
Total health services	<u>180,492.00</u>	<u>(28,080.83)</u>	<u>152,411.17</u>	<u>152,411.17</u>	-
Guidance					
Salaries of other professional staff	102,928.00	337.99	103,265.99	103,265.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total other support services - students - related services	<u>103,428.00</u>	<u>(162.01)</u>	<u>103,265.99</u>	<u>103,265.99</u>	-
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	15,236.00	(15,236.00)	-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	23,636.00	(2,296.54)	21,339.46	21,339.46	
Other objects					
Total educational media services/school library	<u>38,872.00</u>	<u>(17,532.54)</u>	<u>21,339.46</u>	<u>21,339.46</u>	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	2,635.00	118.00	2,753.00	2,753.00	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	2,635.00	118.00	2,753.00	2,753.00	-
Support services school administration:					
Salaries of principals/ asst. principals	224,683.00	(3,943.47)	220,739.53	220,739.53	
Salaries of secretarial and clerical assistants	95,567.00	16,591.88	112,158.88	112,158.88	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,500.00	(33.15)	9,466.85	9,466.85	
Other objects	1,000.00	(8.90)	991.10	991.10	
Total support services school administration	330,750.00	12,606.36	343,356.36	343,356.36	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	123,018.00	1,682.14	124,700.14	124,700.14	
Purchased professional and technical services					
General supplies	1,400.00	(55.36)	1,344.64	1,344.64	
Total Security	124,418.00	1,626.78	126,044.78	126,044.78	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,970,101.00	(40,475.01)	1,929,625.99	1,929,625.99	
Total employee benefits	1,970,101.00	(40,475.01)	1,929,625.99	1,929,625.99	-
Total undistributed expenditures	2,857,669.00	(75,034.25)	2,782,634.75	2,782,634.75	-
Total expenditures - current expense	8,194,657.00	3,844.36	8,198,501.36	8,196,340.48	2,160.88

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Terence C. Reilly #7

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>8,194,657.00</u>	<u>3,844.36</u>	<u>8,198,501.36</u>	<u>8,196,340.48</u>	<u>2,160.88</u>
Other financing sources:					
Operating transfer in	<u>8,194,657.00</u>	<u>3,844.36</u>	<u>8,198,501.36</u>	<u>8,196,340.48</u>	<u>2,160.88</u>
Total other financing sources	<u>8,194,657.00</u>	<u>3,844.36</u>	<u>8,198,501.36</u>	<u>8,196,340.48</u>	<u>2,160.88</u>
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>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 122,300.00	\$ (312.00)	\$ 121,988.00	\$ 121,988.00	
Grades 1-5	912,494.00	54,440.09	966,934.09	966,933.58	0.51
Grades 6-8	569,436.00	(61,524.66)	507,911.34	507,911.34	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	86,651.00	(3,891.68)	82,759.32	82,759.32	
Purchased professional/ educational services	109,050.00	1,555.00	110,605.00	110,605.00	
Other purchased services					
Travel	1,500.00	(1,275.00)	225.00	225.00	
General supplies	62,542.00	12,865.00	75,407.00	75,202.09	204.91
Textbooks	148.00		148.00	148.00	
Other objects	3,689.00	(3,655.00)	34.00	34.00	
Total regular programs	1,867,810.00	(1,798.25)	1,866,011.75	1,865,806.33	205.42
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ -	163,903.50	163,903.50	163,903.50	
Other salaries for instruction	-	35,834.40	35,834.40	35,834.40	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	199,737.90	199,737.90	199,737.90	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	129,733.00	(129,733.00)	-	-	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,060.00	(2,858.00)	202.00	202.00	
Textbooks	1,591.00	(1,411.67)	179.33	179.33	-
Other objects					
Total autistic	134,384.00	(134,002.67)	381.33	381.33	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: iPrep Academy #8

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 199,366.00	(9,262.00)	190,104.00	190,103.80	0.20
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450.00		450.00	450.00	
Textbooks					
Other objects					
Total resource room	<u>199,816.00</u>	<u>(9,262.00)</u>	<u>190,554.00</u>	<u>190,553.80</u>	<u>0.20</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>334,200.00</u>	<u>56,473.23</u>	<u>390,673.23</u>	<u>390,673.03</u>	<u>0.20</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	325,815.00	4,366.00	330,181.00	330,181.00	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,039.00	(3,994.21)	5,044.79	5,019.64	25.15
Textbooks	724.00	(622.33)	101.67	101.67	
Other objects	-		-	-	
Total bilingual education	<u>335,578.00</u>	<u>(250.54)</u>	<u>335,327.46</u>	<u>335,302.31</u>	<u>25.15</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>2,537,588.00</u>	<u>54,424.44</u>	<u>2,592,012.44</u>	<u>2,591,781.67</u>	<u>230.77</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: iPrep Academy #8

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 36,094.00	2,869.11	38,963.11	38,963.11	
Other purchased services					
Travel					
Supplies and materials	250.00		250.00	250.00	
Other objects					
Total attendance and social work services	36,344.00	2,869.11	39,213.11	39,213.11	-
Health services:					
Salaries	59,446.00	8,524.00	67,970.00	67,970.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,839.00	(207.76)	2,631.24	2,631.24	
Other objects					
Total health services	62,285.00	8,316.24	70,601.24	70,601.24	-
Guidance					
Salaries of other professional staff	102,050.00	522.99	102,572.99	102,572.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	102,550.00	522.99	103,072.99	103,072.99	-
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	23,918.00	352.60	24,270.60	24,270.60	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	10,751.00	2.11	10,753.11	10,753.11	
Other objects					
Total educational media services/school library	34,669.00	354.71	35,023.71	35,023.71	-

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: iPrep Academy #8

	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	118,918.00	(2,451.00)	116,467.00	116,467.00	
Salaries of secretarial and clerical assistants	36,795.00	3,605.23	40,400.23	40,400.23	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000.00	(799.27)	3,200.73	3,200.73	
Other objects					
Total support services school administration	159,713.00	354.96	160,067.96	160,067.96	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	86,409.00	1,200.83	87,609.83	87,609.83	
Purchased professional and technical services					
General supplies					
Total Security	86,409.00	1,200.83	87,609.83	87,609.83	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,076,322.00	(67,969.90)	1,008,352.10	1,008,352.10	
Total employee benefits	1,076,322.00	(67,969.90)	1,008,352.10	1,008,352.10	-
Total undistributed expenditures	1,558,292.00	(54,351.06)	1,503,940.94	1,503,940.94	-
Total expenditures - current expense	4,095,880.00	73.38	4,095,953.38	4,095,722.61	230.77

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: iPrep Academy #8

	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	4,095,880.00	73.38	4,095,953.38	4,095,722.61	230.77
Other financing sources:					
Operating transfer in	4,095,880.00	73.38	4,095,953.38	4,095,722.61	230.77
Total other financing sources	4,095,880.00	73.38	4,095,953.38	4,095,722.61	230.77
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, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 68,928.00	\$	\$ 68,928.00	\$ 37,371.50	\$ 31,556.50
Grades 1-5	1,777,336.00	10,957.90	1,788,293.90	1,749,556.48	38,737.42
Grades 6-8	822,976.00	(63,707.00)	759,269.00	733,475.43	25,793.57
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	89,186.00		89,186.00	82,773.24	6,412.76
Purchased professional/ educational services	149,550.00		149,550.00	149,050.00	500.00
Other purchased services					
Travel					
General supplies	107,347.00	26,473.04	133,820.04	117,381.19	16,438.85
Textbooks	523.00		523.00	-	523.00
Other objects					
Total regular programs	3,015,846.00	(26,276.06)	2,989,569.94	2,869,607.84	119,962.10
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	550.00		550.00	98.09	451.91
Textbooks	390.00		390.00	-	390.00
Other objects					
Total cognitive impaired - moderate	940.00	-	940.00	98.09	841.91
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 201,276.00		201,276.00	190,472.00	10,804.00
Other salaries for instruction	41,308.00		41,308.00	8,080.80	33,227.20
Purchased professional/ educational services					
Other purchased services					
General supplies	8,560.00	(3,700.00)	4,860.00	158.44	4,701.56
Textbooks	1,410.00		1,410.00	-	1,410.00
Other objects					
Total learning/language:	<u>252,554.00</u>	<u>(3,700.00)</u>	<u>248,854.00</u>	<u>198,711.24</u>	<u>50,142.76</u>
Multiply disabled:					
Salaries of teachers	90,100.00		90,100.00	69,313.00	20,787.00
Other salaries for instruction	92,124.00		92,124.00	90,454.00	1,670.00
Purchased professional/ educational services					
Other purchased services					
General supplies	-	1,500.00	1,500.00	509.46	990.54
Textbooks					
Other objects					
Total multiply disabled	<u>182,224.00</u>	<u>1,500.00</u>	<u>183,724.00</u>	<u>160,276.46</u>	<u>23,447.54</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 235,307.00		235,307.00	179,804.89	55,502.11
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450.00		450.00	152.35	297.65
Textbooks					
Other objects					
Total resource room	<u>235,757.00</u>	<u>-</u>	<u>235,757.00</u>	<u>179,957.24</u>	<u>55,799.76</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	671,475.00	(2,200.00)	669,275.00	539,043.03	130,231.97
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	1,240,722.00	53,879.00	1,294,601.00	1,143,487.16	151,113.84
Other salaries for instruction	41,502.00		41,502.00	39,816.00	1,686.00
Purchased professional/ educational services	-		-	-	-
Other purchased services	-		-	-	-
General supplies	37,487.00	(2,590.91)	34,896.09	24,940.06	9,956.03
Textbooks	2,062.00		2,062.00	1,728.17	333.83
Other objects	-		-	-	-
Total bilingual education	<u>1,321,773.00</u>	<u>51,288.09</u>	<u>1,373,061.09</u>	<u>1,209,971.39</u>	<u>163,089.70</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,009,094.00</u>	<u>22,812.03</u>	<u>5,031,906.03</u>	<u>4,618,622.26</u>	<u>413,283.77</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 72,186.00	1,386.00	73,572.00	73,572.00	
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	465.46	34.54
Other objects					
Total attendance and social work services	72,686.00	1,386.00	74,072.00	74,037.46	34.54
Health services:					
Salaries	142,025.00		142,025.00	122,865.00	19,160.00
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,759.00	300.00	5,059.00	4,977.14	81.86
Other objects					
Total health services	146,784.00	300.00	147,084.00	127,842.14	19,241.86
Guidance					
Salaries of other professional staff	89,012.00	993.99	90,005.99	90,005.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	154.67	345.33
Other objects					
Total other support services - students - related services	89,512.00	993.99	90,505.99	90,160.66	345.33
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	55,637.00		55,637.00	32,704.56	22,932.44
Purchased professional and technical services					
Other purchased services					
Supplies and materials	21,037.00	(7,300.00)	13,737.00	13,296.30	440.70
Other objects					
Total educational media services/school library	76,674.00	(7,300.00)	69,374.00	46,000.86	23,373.14

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<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	1,000.00		1,000.00	968.40	31.60
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	1,000.00	-	1,000.00	968.40	31.60
Support services school administration:					
Salaries of principals/ asst. principals	381,996.00		381,996.00	359,964.52	22,031.48
Salaries of secretarial and clerical assistants	213,556.00		213,556.00	156,302.42	57,253.58
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00	586.50	6,586.50	5,356.58	1,229.92
Other objects					
Total support services school administration	601,552.00	586.50	602,138.50	521,623.52	80,514.98
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	172,075.00	1,100.00	173,175.00	135,471.75	37,703.25
Purchased professional and technical services					
General supplies					
Total Security	172,075.00	1,100.00	173,175.00	135,471.75	37,703.25
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,035,999.00	(5,209.89)	2,030,789.11	1,858,791.11	171,998.00
Total employee benefits	2,035,999.00	(5,209.89)	2,030,789.11	1,858,791.11	171,998.00
Total undistributed expenditures	3,196,282.00	(8,143.40)	3,188,138.60	2,854,895.90	333,242.70
Total expenditures - current expense	8,205,376.00	14,668.63	8,220,044.63	7,473,518.16	746,526.47

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>8,205,376.00</u>	<u>14,668.63</u>	<u>8,220,044.63</u>	<u>7,473,518.16</u>	<u>746,526.47</u>
Other financing sources:					
Operating transfer in	<u>8,205,376.00</u>	<u>14,668.63</u>	<u>8,220,044.63</u>	<u>7,473,518.16</u>	<u>746,526.47</u>
Total other financing sources	<u>8,205,376.00</u>	<u>14,668.63</u>	<u>8,220,044.63</u>	<u>7,473,518.16</u>	<u>746,526.47</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 293,889.00	\$ 4,336.00	\$ 298,225.00	\$ 298,225.00	
Grades 1-5	1,730,330.00	(11,698.20)	1,718,631.80	1,717,676.88	954.92
Grades 6-8	771,618.00		771,618.00	682,075.95	89,542.05
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	179,654.00		179,654.00	176,981.00	2,673.00
Purchased professional/ educational services	4,905.00	5,125.00	10,030.00	8,188.65	1,841.35
Other purchased services					
Travel	-	3,300.00	3,300.00	3,076.29	223.71
General supplies	99,820.00	20,377.87	120,197.87	119,032.88	1,164.99
Textbooks	2,616.00	(601.18)	2,014.82	2,014.82	-
Other objects					
Total regular programs	3,082,832.00	20,839.49	3,103,671.49	3,007,271.47	96,400.02
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Elmora #12

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	182,930.00	2,852.00	185,782.00	185,782.00	
Other salaries for instruction	42,533.00		42,533.00	-	42,533.00
Purchased professional/ educational services					
Other purchased services					
General supplies	10,710.00	(6,676.19)	4,033.81	4,033.81	-
Textbooks	3,250.00	(728.15)	2,521.85	2,186.82	335.03
Other objects					
Total autistic	239,423.00	(4,552.34)	234,870.66	192,002.63	42,868.03
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 414,901.00		414,901.00	392,250.66	22,650.34
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	750.00		750.00	593.93	156.07
Textbooks					
Other objects					
Total resource room	<u>415,651.00</u>	<u>-</u>	<u>415,651.00</u>	<u>392,844.59</u>	<u>22,806.41</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	655,074.00	(4,552.34)	650,521.66	584,847.22	65,674.44
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	958,435.00	(43,484.72)	914,950.28	796,447.99	118,502.29
Other salaries for instruction	41,502.00		41,502.00	39,816.00	1,686.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	35,335.00	(7,433.28)	27,901.72	26,833.90	1,067.82
Textbooks	295.00		295.00	149.11	145.89
Other objects	-		-	-	
Total bilingual education	<u>1,035,567.00</u>	<u>(50,918.00)</u>	<u>984,649.00</u>	<u>863,247.00</u>	<u>121,402.00</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,773,473.00</u>	<u>(34,630.85)</u>	<u>4,738,842.15</u>	<u>4,455,365.69</u>	<u>283,476.46</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 46,481.00	349.60	46,830.60	46,830.60	
Other purchased services					
Travel					
Supplies and materials	500.00	(105.82)	394.18	393.12	1.06
Other objects					
Total attendance and social work services	<u>46,981.00</u>	<u>243.78</u>	<u>47,224.78</u>	<u>47,223.72</u>	<u>1.06</u>
Health services:					
Salaries	78,456.00	1,060.00	79,516.00	79,516.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,249.00		4,249.00	4,206.21	42.79
Other objects					
Total health services	<u>82,705.00</u>	<u>1,060.00</u>	<u>83,765.00</u>	<u>83,722.21</u>	<u>42.79</u>
Guidance					
Salaries of other professional staff	113,227.00		113,227.00	110,330.00	2,897.00
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>113,727.00</u>	<u>-</u>	<u>113,727.00</u>	<u>110,830.00</u>	<u>2,897.00</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	37,987.00	577.40	38,564.40	38,564.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	18,438.00	(1,000.00)	17,438.00	17,034.44	403.56
Other objects					
Total educational media services/school library	<u>56,425.00</u>	<u>(422.60)</u>	<u>56,002.40</u>	<u>55,598.84</u>	<u>403.56</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elmora #12

	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	217,548.00	15,772.00	233,320.00	233,319.47	0.53
Salaries of secretarial and clerical assistants	119,808.00	(11,695.00)	108,113.00	103,012.08	5,100.92
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00		6,000.00	6,000.00	
Other objects	1,000.00	(526.00)	474.00	455.31	18.69
Total support services school administration	344,356.00	3,551.00	347,907.00	342,786.86	5,120.14
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	83,646.00	42,000.00	125,646.00	118,623.64	7,022.36
Purchased professional and technical services					
General supplies	-	526.00	526.00	526.00	
Total Security	83,646.00	42,526.00	126,172.00	119,149.64	7,022.36
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,775,692.00	(11,660.08)	1,764,031.92	1,764,031.92	
Total employee benefits	1,775,692.00	(11,660.08)	1,764,031.92	1,764,031.92	-
Total undistributed expenditures	2,503,532.00	35,298.10	2,538,830.10	2,523,343.19	15,486.91
Total expenditures - current expense	7,277,005.00	667.25	7,277,672.25	6,978,708.88	298,963.37

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$				
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,277,005.00	667.25	7,277,672.25	6,978,708.88	298,963.37
Other financing sources:					
Operating transfer in	7,277,005.00	667.25	7,277,672.25	6,978,708.88	298,963.37
Total other financing sources	7,277,005.00	667.25	7,277,672.25	6,978,708.88	298,963.37
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, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 160,522.00	\$ 2,146.00	\$ 162,668.00	\$ 162,668.00	
Grades 1-5	1,206,810.00	(66,011.66)	1,140,798.34	1,135,612.24	5,186.10
Grades 6-8	444,193.00	(44,587.77)	399,605.23	399,135.23	470.00
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	45,343.00	4,345.00	49,688.00	44,761.08	4,926.92
Purchased professional/ educational services	4,905.00	2,154.00	7,059.00	6,981.65	77.35
Other purchased services					
Travel	1,000.00	2,300.00	3,300.00	2,109.06	1,190.94
General supplies	84,016.00	9,794.50	93,810.50	92,720.72	1,089.78
Textbooks					
Other objects					
Total regular programs	<u>1,946,789.00</u>	<u>(89,859.93)</u>	<u>1,856,929.07</u>	<u>1,843,987.98</u>	<u>12,941.09</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,890.00		1,890.00	1,890.00	
Textbooks	724.00		724.00	-	724.00
Other objects					
Total cognitive impaired - mild	<u>2,614.00</u>	<u>-</u>	<u>2,614.00</u>	<u>1,890.00</u>	<u>724.00</u>
Cognitive impaired - moderate:					
Salaries of teachers	78,456.00		78,456.00	69,970.00	8,486.00
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>78,456.00</u>	<u>-</u>	<u>78,456.00</u>	<u>69,970.00</u>	<u>8,486.00</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 319,514.00	(18,327.70)	301,186.30	301,186.30	
Other salaries for instruction	188,673.00		188,673.00	137,635.00	51,038.00
Purchased professional/ educational services					
Other purchased services					
General supplies	6,896.00	(274.10)	6,621.90	6,621.90	
Textbooks	1,806.00		1,806.00	-	1,806.00
Other objects					
Total learning/language:	<u>516,889.00</u>	<u>(18,601.80)</u>	<u>498,287.20</u>	<u>445,443.20</u>	<u>52,844.00</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 292,234.00	4,169.00	296,403.00	296,403.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00		600.00	597.38	2.62
Textbooks					
Other objects					
Total resource room	<u>292,834.00</u>	<u>4,169.00</u>	<u>297,003.00</u>	<u>297,000.38</u>	<u>2.62</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	890,793.00	(14,432.80)	876,360.20	814,303.58	62,056.62
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	653,924.00	63,242.17	717,166.17	641,871.52	75,294.65
Other salaries for instruction	87,263.00		87,263.00	86,269.00	994.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	25,626.00	(1,206.26)	24,419.74	23,674.44	745.30
Textbooks	413.00		413.00	-	413.00
Other objects	-		-	-	
Total bilingual education	<u>767,226.00</u>	<u>62,035.91</u>	<u>829,261.91</u>	<u>751,814.96</u>	<u>77,446.95</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,604,808.00</u>	<u>(42,256.82)</u>	<u>3,562,551.18</u>	<u>3,410,106.52</u>	<u>152,444.66</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 36,094.00	23,331.00	59,425.00	54,934.29	4,490.71
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	499.07	0.93
Other objects					
Total attendance and social work services	<u>36,594.00</u>	<u>23,331.00</u>	<u>59,925.00</u>	<u>55,433.36</u>	<u>4,491.64</u>
Health services:					
Salaries	72,328.00	911.00	73,239.00	73,239.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,139.00		3,139.00	2,941.58	197.42
Other objects					
Total health services	<u>75,467.00</u>	<u>911.00</u>	<u>76,378.00</u>	<u>76,180.58</u>	<u>197.42</u>
Guidance					
Salaries of other professional staff	80,595.00	25,096.00	105,691.00	100,673.27	5,017.73
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>81,095.00</u>	<u>25,096.00</u>	<u>106,191.00</u>	<u>101,173.27</u>	<u>5,017.73</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	48,385.00		48,385.00	47,365.60	1,019.40
Purchased professional and technical services					
Other purchased services					
Supplies and materials	13,654.00	(3,142.00)	10,512.00	6,776.92	3,735.08
Other objects					
Total educational media services/school library	<u>62,039.00</u>	<u>(3,142.00)</u>	<u>58,897.00</u>	<u>54,142.52</u>	<u>4,754.48</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	<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	138,893.00		138,893.00	116,494.75	22,398.25
Salaries of secretarial and clerical assistants	60,663.00		60,663.00	59,508.00	1,155.00
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,500.00		8,500.00	8,482.87	17.13
Other objects					
Total support services school administration	208,056.00	-	208,056.00	184,485.62	23,570.38
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	84,803.00	3,571.00	88,374.00	84,338.18	4,035.82
Purchased professional and technical services					
General supplies	-	563.00	563.00	563.00	
Total Security	84,803.00	4,134.00	88,937.00	84,901.18	4,035.82
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,381,823.00	(6,216.04)	1,375,606.96	1,375,606.96	
Total employee benefits	1,381,823.00	(6,216.04)	1,375,606.96	1,375,606.96	-
Total undistributed expenditures	1,929,877.00	44,113.96	1,973,990.96	1,931,923.49	42,067.47
Total expenditures - current expense	5,534,685.00	1,857.14	5,536,542.14	5,342,030.01	194,512.13

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Benjamin Franklin #13

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>5,534,685.00</u>	<u>1,857.14</u>	<u>5,536,542.14</u>	<u>5,342,030.01</u>	<u>194,512.13</u>
Other financing sources:					
Operating transfer in	<u>5,534,685.00</u>	<u>1,857.14</u>	<u>5,536,542.14</u>	<u>5,342,030.01</u>	<u>194,512.13</u>
Total other financing sources	<u>5,534,685.00</u>	<u>1,857.14</u>	<u>5,536,542.14</u>	<u>5,342,030.01</u>	<u>194,512.13</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 315,376.00		\$ 315,376.00	\$ 294,253.00	\$ 21,123.00
Grades 1-5	2,093,431.00	173,857.95	2,267,288.95	2,267,264.95	24.00
Grades 6-8	742,591.00	(48,526.03)	694,064.97	694,064.97	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	193,012.00	6,107.00	199,119.00	195,891.06	3,227.94
Purchased professional/ educational services	-	5,795.00	5,795.00	5,794.65	0.35
Other purchased services					
Travel	-	360.00	360.00	360.00	
General supplies	113,286.00	(5,701.97)	107,584.03	90,121.32	17,462.71
Textbooks	2,497.00		2,497.00	2,259.89	237.11
Other objects					
Total regular programs	3,460,193.00	131,891.95	3,592,084.95	3,550,009.84	42,075.11
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 248,767.00	(137,400.00)	111,367.00	-	111,367.00
Other salaries for instruction	47,684.00	17,370.28	65,054.28	65,054.28	
Purchased professional/ educational services					
Other purchased services					
General supplies	8,719.00		8,719.00	8,491.96	227.04
Textbooks	2,000.00		2,000.00	-	2,000.00
Other objects					
Total learning/language:	307,170.00	(120,029.72)	187,140.28	73,546.24	113,594.04
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers	129,837.00	92,800.90	222,637.90	222,637.90	
Other salaries for instruction	43,145.00	22,454.00	65,599.00	58,631.67	6,967.33
Purchased professional/ educational services					
Other purchased services					
General supplies	3,115.00		3,115.00	-	3,115.00
Textbooks	1,000.00		1,000.00	-	1,000.00
Other objects					
Total behavioral disabilities	177,097.00	115,254.90	292,351.90	281,269.57	11,082.33
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 475,161.00		475,161.00	451,607.00	23,554.00
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	900.00		900.00	-	900.00
Textbooks					
Other objects					
Total resource room	<u>476,061.00</u>	<u>-</u>	<u>476,061.00</u>	<u>451,607.00</u>	<u>24,454.00</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	960,328.00	(4,774.82)	955,553.18	806,422.81	149,130.37
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	982,613.00	20,321.88	1,002,934.88	1,001,466.69	1,468.19
Other salaries for instruction	86,845.00		86,845.00	85,092.00	1,753.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	41,339.00		41,339.00	24,798.26	16,540.74
Textbooks	2,062.00		2,062.00	-	2,062.00
Other objects	-		-	-	
Total bilingual education	<u>1,112,859.00</u>	<u>20,321.88</u>	<u>1,133,180.88</u>	<u>1,111,356.95</u>	<u>21,823.93</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,533,380.00</u>	<u>147,439.01</u>	<u>5,680,819.01</u>	<u>5,467,789.60</u>	<u>213,029.41</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ -		-	-	
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	-	500.00
Other objects					
Total attendance and social work services	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	<u>500.00</u>
Health services:					
Salaries	65,095.00	1,888.00	66,983.00	52,601.95	14,381.05
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,009.00		5,009.00	1,460.53	3,548.47
Other objects					
Total health services	<u>70,104.00</u>	<u>1,888.00</u>	<u>71,992.00</u>	<u>54,062.48</u>	<u>17,929.52</u>
Guidance					
Salaries of other professional staff	92,082.00	873.99	92,955.99	92,955.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	-	500.00
Other objects					
Total other support services - students - related services	<u>92,582.00</u>	<u>873.99</u>	<u>93,455.99</u>	<u>92,955.99</u>	<u>500.00</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	58,218.00		58,218.00	57,438.60	779.40
Purchased professional and technical services					
Other purchased services					
Supplies and materials	22,187.00	(619.00)	21,568.00	13,144.91	8,423.09
Other objects					
Total educational media services/school library	<u>80,405.00</u>	<u>(619.00)</u>	<u>79,786.00</u>	<u>70,583.51</u>	<u>9,202.49</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	<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	326,165.00	(123,524.99)	202,640.01	202,640.01	
Salaries of secretarial and clerical assistants	114,107.00		114,107.00	112,086.00	2,021.00
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,500.00		6,500.00	3,731.95	2,768.05
Other objects					
Total support services school administration	446,772.00	(123,524.99)	323,247.01	318,457.96	4,789.05
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	124,874.00	22,966.00	147,840.00	146,217.14	1,622.86
Purchased professional and technical services					
General supplies	-	619.00	619.00	619.00	
Total Security	124,874.00	23,585.00	148,459.00	146,836.14	1,622.86
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,093,817.00	(49,188.98)	2,044,628.02	2,044,628.02	
Total employee benefits	2,093,817.00	(49,188.98)	2,044,628.02	2,044,628.02	-
Total undistributed expenditures	2,909,054.00	(146,985.98)	2,762,068.02	2,727,524.10	34,543.92
Total expenditures - current expense	8,442,434.00	453.03	8,442,887.03	8,195,313.70	247,573.33

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Abraham Lincoln #14

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>8,442,434.00</u>	<u>453.03</u>	<u>8,442,887.03</u>	<u>8,195,313.70</u>	<u>247,573.33</u>
Other financing sources:					
Operating transfer in	<u>8,442,434.00</u>	<u>453.03</u>	<u>8,442,887.03</u>	<u>8,195,313.70</u>	<u>247,573.33</u>
Total other financing sources	<u>8,442,434.00</u>	<u>453.03</u>	<u>8,442,887.03</u>	<u>8,195,313.70</u>	<u>247,573.33</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 254,632.00		\$ 254,632.00	\$ 251,240.00	\$ 3,392.00
Grades 1-5	1,837,494.00	71,187.02	1,908,681.02	1,904,132.02	4,549.00
Grades 6-8	802,320.00	(70,001.68)	732,318.32	704,411.35	27,906.97
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	135,982.00		135,982.00	133,796.00	2,186.00
Purchased professional/ educational services	6,155.00	3,119.00	9,274.00	8,023.65	1,250.35
Other purchased services					
Travel	1,000.00	1,800.00	2,800.00	1,759.02	1,040.98
General supplies	97,746.00	(7,231.75)	90,514.25	87,241.23	3,273.02
Textbooks	3,928.00		3,928.00	3,928.00	
Other objects					
Total regular programs	3,139,257.00	(1,127.41)	3,138,129.59	3,094,531.27	43,598.32
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 237,738.00		237,738.00	224,966.00	12,772.00
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,334.00	(1,000.00)	1,334.00	1,334.00	
Textbooks	945.00	(250.28)	694.72	-	694.72
Other objects					
Total resource room	<u>241,017.00</u>	<u>(1,250.28)</u>	<u>239,766.72</u>	<u>226,300.00</u>	<u>13,466.72</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>241,017.00</u>	<u>(1,250.28)</u>	<u>239,766.72</u>	<u>226,300.00</u>	<u>13,466.72</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	836,872.00	9,326.00	846,198.00	838,891.00	7,307.00
Other salaries for instruction	90,686.00		90,686.00	89,320.14	1,365.86
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	32,951.00	(1,000.00)	31,951.00	31,225.60	725.40
Textbooks	1,238.00	10,250.28	11,488.28	11,255.41	232.87
Other objects	-		-	-	
Total bilingual education	<u>961,747.00</u>	<u>18,576.28</u>	<u>980,323.28</u>	<u>970,692.15</u>	<u>9,631.13</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,342,021.00</u>	<u>16,198.59</u>	<u>4,358,219.59</u>	<u>4,291,523.42</u>	<u>66,696.17</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 49,731.00		49,731.00	48,933.60	797.40
Other purchased services					
Travel					
Supplies and materials	300.00		300.00	-	300.00
Other objects					
Total attendance and social work services	<u>50,031.00</u>	<u>-</u>	<u>50,031.00</u>	<u>48,933.60</u>	<u>1,097.40</u>
Health services:					
Salaries	71,008.00	1,348.00	72,356.00	72,356.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,139.00		4,139.00	2,221.46	1,917.54
Other objects					
Total health services	<u>75,147.00</u>	<u>1,348.00</u>	<u>76,495.00</u>	<u>74,577.46</u>	<u>1,917.54</u>
Guidance					
Salaries of other professional staff	99,709.00	613.99	100,322.99	100,322.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>100,209.00</u>	<u>613.99</u>	<u>100,822.99</u>	<u>100,822.99</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	49,685.00	(1,069.40)	48,615.60	48,615.60	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	18,346.00	(7,562.00)	10,784.00	9,114.54	1,669.46
Other objects					
Total educational media services/school library	<u>68,031.00</u>	<u>(8,631.40)</u>	<u>59,399.60</u>	<u>57,730.14</u>	<u>1,669.46</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	<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	231,333.00		231,333.00	224,587.92	6,745.08
Salaries of secretarial and clerical assistants	101,781.00	1,771.00	103,552.00	103,552.00	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500.00	(1,000.00)	3,500.00	3,095.44	404.56
Other objects					
Total support services school administration	337,614.00	771.00	338,385.00	331,235.36	7,149.64
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	87,051.00	10,843.98	97,894.98	94,569.72	3,325.26
Purchased professional and technical services					
General supplies	-	562.00	562.00	562.00	
Total Security	87,051.00	11,405.98	98,456.98	95,131.72	3,325.26
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,614,105.00	(20,518.91)	1,593,586.09	1,593,586.09	
Total employee benefits	1,614,105.00	(20,518.91)	1,593,586.09	1,593,586.09	-
Total undistributed expenditures	2,332,188.00	(15,011.34)	2,317,176.66	2,302,017.36	15,159.30
Total expenditures - current expense	6,674,209.00	1,187.25	6,675,396.25	6,593,540.78	81,855.47

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Christopher Columbus #15

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>6,674,209.00</u>	<u>1,187.25</u>	<u>6,675,396.25</u>	<u>6,593,540.78</u>	<u>81,855.47</u>
Other financing sources:					
Operating transfer in	<u>6,674,209.00</u>	<u>1,187.25</u>	<u>6,675,396.25</u>	<u>6,593,540.78</u>	<u>81,855.47</u>
Total other financing sources	<u>6,674,209.00</u>	<u>1,187.25</u>	<u>6,675,396.25</u>	<u>6,593,540.78</u>	<u>81,855.47</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 297,188.00	\$ 7,378.40	\$ 304,566.40	\$ 304,566.40	
Grades 1-5	1,308,063.00	99,645.40	1,407,708.40	1,407,265.53	442.87
Grades 6-8	693,952.00	(74,151.57)	619,800.43	619,800.43	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	139,548.00	(2,380.00)	137,168.00	137,142.00	26.00
Purchased professional/ educational services	7,290.00	2,643.00	9,933.00	7,547.65	2,385.35
Other purchased services					
Travel	1,000.00	1,800.00	2,800.00	1,884.10	915.90
General supplies	128,795.00	(14,368.68)	114,426.32	110,163.80	4,262.52
Textbooks					
Other objects					
Total regular programs	<u>2,575,836.00</u>	<u>20,566.55</u>	<u>2,596,402.55</u>	<u>2,588,369.91</u>	<u>8,032.64</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 154,721.00	47,740.54	202,461.54	202,461.54	
Other salaries for instruction	97,131.00	(2,255.00)	94,876.00	94,876.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,706.00	(1.43)	4,704.57	4,704.57	
Textbooks	4,200.00		4,200.00	4,200.00	
Other objects					
Total learning/language:	<u>260,758.00</u>	<u>45,484.11</u>	<u>306,242.11</u>	<u>306,242.11</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 273,156.00	(3,063.00)	270,093.00	270,093.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450.00		450.00	450.00	
Textbooks					
Other objects					
Total resource room	<u>273,606.00</u>	<u>(3,063.00)</u>	<u>270,543.00</u>	<u>270,543.00</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	534,364.00	42,421.11	576,785.11	576,785.11	-
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	850,162.00	(3,465.25)	846,696.75	840,192.42	6,504.33
Other salaries for instruction	49,147.00		49,147.00	47,938.00	1,209.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	29,175.00	338.45	29,513.45	26,674.03	2,839.42
Textbooks	825.00		825.00	823.86	1.14
Other objects	-		-	-	
Total bilingual education	<u>929,309.00</u>	<u>(3,126.80)</u>	<u>926,182.20</u>	<u>915,628.31</u>	<u>10,553.89</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,039,509.00</u>	<u>59,860.86</u>	<u>4,099,369.86</u>	<u>4,080,783.33</u>	<u>18,586.53</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 94,960.00	(28,028.04)	66,931.96	66,931.96	(0.00)
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	<u>95,460.00</u>	<u>(28,028.04)</u>	<u>67,431.96</u>	<u>67,431.96</u>	<u>(0.00)</u>
Health services:					
Salaries	123,839.00		123,839.00	96,278.79	27,560.21
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,924.00	(325.00)	3,599.00	2,196.09	1,402.91
Other objects					
Total health services	<u>127,763.00</u>	<u>(325.00)</u>	<u>127,438.00</u>	<u>98,474.88</u>	<u>28,963.12</u>
Guidance					
Salaries of other professional staff	113,227.00		113,227.00	110,330.00	2,897.00
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>113,727.00</u>	<u>-</u>	<u>113,727.00</u>	<u>110,830.00</u>	<u>2,897.00</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	32,055.00	547.40	32,602.40	32,602.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	15,241.00	(13,910.47)	1,330.53	1,330.53	0.00
Other objects					
Total educational media services/school library	<u>47,296.00</u>	<u>(13,363.07)</u>	<u>33,932.93</u>	<u>33,932.93</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, 2017

EXHIBIT D-3

School: Madison Monroe #16

	<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	259,060.00	(2,969.01)	256,090.99	256,090.99	
Salaries of secretarial and clerical assistants	118,050.00		118,050.00	89,626.33	28,423.67
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,500.00		6,500.00	6,500.00	
Other objects					
Total support services school administration	383,610.00	(2,969.01)	380,640.99	352,217.32	28,423.67
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	48,326.00	(1,777.54)	46,548.46	45,446.45	1,102.01
Purchased professional and technical services					
General supplies	-	325.00	325.00	325.00	
Total Security	48,326.00	(1,452.54)	46,873.46	45,771.45	1,102.01
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,523,464.00	(12,106.30)	1,511,357.70	1,511,357.70	
Total employee benefits	1,523,464.00	(12,106.30)	1,511,357.70	1,511,357.70	-
Total undistributed expenditures	2,339,646.00	(58,243.96)	2,281,402.04	2,220,016.24	61,385.80
Total expenditures - current expense	6,379,155.00	1,616.90	6,380,771.90	6,300,799.57	79,972.33

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Madison Monroe #16

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>6,379,155.00</u>	<u>1,616.90</u>	<u>6,380,771.90</u>	<u>6,300,799.57</u>	<u>79,972.33</u>
Other financing sources:					
Operating transfer in	<u>6,379,155.00</u>	<u>1,616.90</u>	<u>6,380,771.90</u>	<u>6,300,799.57</u>	<u>79,972.33</u>
Total other financing sources	<u>6,379,155.00</u>	<u>1,616.90</u>	<u>6,380,771.90</u>	<u>6,300,799.57</u>	<u>79,972.33</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 232,455.00	\$ 3,578.00	\$ 236,033.00	\$ 236,033.00	
Grades 1-5	1,144,766.00	141,240.94	1,286,006.94	1,286,006.06	0.88
Grades 6-8	869,989.00	(29,238.11)	840,750.89	840,750.89	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	173,690.00	(53,108.00)	120,582.00	120,582.00	
Purchased professional/ educational services	5,905.00	1,608.65	7,513.65	7,513.65	
Other purchased services					
Travel	-	1,796.05	1,796.05	1,796.05	
General supplies	91,056.00	3,560.46	94,616.46	92,272.23	2,344.23
Textbooks	5,457.00	(364.78)	5,092.22	5,092.22	
Other objects					
Total regular programs	2,523,318.00	69,073.21	2,592,391.21	2,590,046.10	2,345.11
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Robert Morris #18

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 351,556.00	(14,165.10)	337,390.90	337,390.90	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	(537.18)	62.82	62.82	-
Textbooks					
Other objects					
Total resource room	<u>352,156.00</u>	<u>(14,702.28)</u>	<u>337,453.72</u>	<u>337,453.72</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>352,156.00</u>	<u>(14,702.28)</u>	<u>337,453.72</u>	<u>337,453.72</u>	<u>-</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	620,509.00	(9,800.00)	610,709.00	608,709.00	2,000.00
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	18,225.00	(7,571.07)	10,653.93	10,653.93	
Textbooks	2,204.00	(130.86)	2,073.14	2,073.14	
Other objects	-		-	-	
Total bilingual education	<u>640,938.00</u>	<u>(17,501.93)</u>	<u>623,436.07</u>	<u>621,436.07</u>	<u>2,000.00</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,516,412.00</u>	<u>36,869.00</u>	<u>3,553,281.00</u>	<u>3,548,935.89</u>	<u>4,345.11</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 40,925.00	566.00	41,491.00	41,491.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	41,425.00	66.00	41,491.00	41,491.00	-
Health services:					
Salaries	68,928.00	1,042.00	69,970.00	69,970.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,619.00	(1,971.83)	1,647.17	1,647.17	
Other objects					
Total health services	72,547.00	(929.83)	71,617.17	71,617.17	-
Guidance					
Salaries of other professional staff	108,528.00	(2,685.01)	105,842.99	105,842.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total other support services - students - related services	109,028.00	(3,185.01)	105,842.99	105,842.99	-
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	32,055.00	547.60	32,602.60	32,602.60	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	15,839.00	(14,604.14)	1,234.86	1,099.58	135.28
Other objects					
Total educational media services/school library	47,894.00	(14,056.54)	33,837.46	33,702.18	135.28

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Robert Morris #18

	<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	121,467.00	(2,349.01)	119,117.99	119,117.99	
Salaries of secretarial and clerical assistants	111,517.00	(1,931.00)	109,586.00	109,586.00	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,500.00	(3,026.21)	2,473.79	2,473.79	
Other objects					
Total support services school administration	238,484.00	(7,306.22)	231,177.78	231,177.78	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	85,957.00	(912.42)	85,044.58	85,044.58	
Purchased professional and technical services					
General supplies	-	695.00	695.00	695.00	
Total Security	85,957.00	(217.42)	85,739.58	85,739.58	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,332,037.00	(10,620.97)	1,321,416.03	1,321,416.03	
Total employee benefits	1,332,037.00	(10,620.97)	1,321,416.03	1,321,416.03	-
Total undistributed expenditures	1,927,372.00	(36,249.99)	1,891,122.01	1,890,986.73	135.28
Total expenditures - current expense	5,443,784.00	619.01	5,444,403.01	5,439,922.62	4,480.39

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Robert Morris #18

	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	5,443,784.00	619.01	5,444,403.01	5,439,922.62	4,480.39
Other financing sources:					
Operating transfer in	5,443,784.00	619.01	5,444,403.01	5,439,922.62	4,480.39
Total other financing sources	5,443,784.00	619.01	5,444,403.01	5,439,922.62	4,480.39
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, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 231,321.00	\$ 3,504.00	\$ 234,825.00	\$ 234,825.00	\$ -
Grades 1-5	1,725,916.00	(53,198.66)	1,672,717.34	1,667,462.23	5,255.11
Grades 6-8	839,348.00	36,399.91	875,747.91	825,086.91	50,661.00
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	93,449.00		93,449.00	76,387.14	17,061.86
Purchased professional/ educational services	5,405.00	2,864.00	8,269.00	7,968.65	300.35
Other purchased services					
Travel	-	3,300.00	3,300.00	1,449.02	1,850.98
General supplies	109,730.00	(8,585.89)	101,144.11	86,036.83	15,107.28
Textbooks	3,062.00	159.48	3,221.48	1,012.26	2,209.22
Other objects					
Total regular programs	<u>3,008,231.00</u>	<u>(15,557.16)</u>	<u>2,992,673.84</u>	<u>2,900,228.04</u>	<u>92,445.80</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 226,275.00	2,097.00	228,372.00	228,372.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	900.00		900.00	440.69	459.31
Textbooks					
Other objects					
Total resource room	<u>227,175.00</u>	<u>2,097.00</u>	<u>229,272.00</u>	<u>228,812.69</u>	<u>459.31</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	227,175.00	2,097.00	229,272.00	228,812.69	459.31
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	619,771.00	10,698.35	630,469.35	628,979.23	1,490.12
Other salaries for instruction	89,414.00		89,414.00	87,930.00	1,484.00
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	27,070.00		27,070.00	25,292.68	1,777.32
Textbooks	3,119.00		3,119.00	3,073.63	45.37
Other objects	-		-	-	
Total bilingual education	<u>739,374.00</u>	<u>10,698.35</u>	<u>750,072.35</u>	<u>745,275.54</u>	<u>4,796.81</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,974,780.00</u>	<u>(2,761.81)</u>	<u>3,972,018.19</u>	<u>3,874,316.27</u>	<u>97,701.92</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 40,925.00	566.00	41,491.00	41,491.00	
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	41,425.00	566.00	41,991.00	41,991.00	-
Health services:					
Salaries	57,698.00	14,681.00	72,379.00	72,378.85	0.15
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,124.00		4,124.00	1,833.67	2,290.33
Other objects					
Total health services	61,822.00	14,681.00	76,503.00	74,212.52	2,290.48
Guidance					
Salaries of other professional staff	99,709.00	613.99	100,322.99	100,322.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	324.49	175.51
Other objects					
Total other support services - students - related services	100,209.00	613.99	100,822.99	100,647.48	175.51
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	48,905.00		48,905.00	47,865.60	1,039.40
Purchased professional and technical services					
Other purchased services					
Supplies and materials	17,473.00	(617.00)	16,856.00	13,924.44	2,931.56
Other objects					
Total educational media services/school library	66,378.00	(617.00)	65,761.00	61,790.04	3,970.96

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<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	255,054.00		255,054.00	233,229.01	21,824.99
Salaries of secretarial and clerical assistants	99,956.00		99,956.00	99,789.00	167.00
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,500.00		6,500.00	6,454.71	45.29
Other objects					
Total support services school administration	361,510.00	-	361,510.00	339,472.72	22,037.28
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	86,352.00		86,352.00	83,256.38	3,095.62
Purchased professional and technical services					
General supplies	-	617.00	617.00	617.00	-
Total Security	86,352.00	617.00	86,969.00	83,873.38	3,095.62
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,488,821.00	(12,011.59)	1,476,809.41	1,476,809.41	-
Total employee benefits	1,488,821.00	(12,011.59)	1,476,809.41	1,476,809.41	-
Total undistributed expenditures	2,206,517.00	3,849.40	2,210,366.40	2,178,796.55	31,569.85
Total expenditures - current expense	6,181,297.00	1,087.59	6,182,384.59	6,053,112.82	129,271.77

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Woodrow Wilson #19

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,181,297.00	1,087.59	6,182,384.59	6,053,112.82	129,271.77
Other financing sources:					
Operating transfer in	6,181,297.00	1,087.59	6,182,384.59	6,053,112.82	129,271.77
Total other financing sources	6,181,297.00	1,087.59	6,182,384.59	6,053,112.82	129,271.77
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, 2017

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 204,819.00	\$ (78,261.60)	\$ 126,557.40	\$ 126,557.40	
Grades 1-5	1,093,242.00	93,605.67	1,186,847.67	1,186,822.74	24.93
Grades 6-8	604,749.00	(4,220.60)	600,528.40	546,331.66	54,196.74
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	88,488.00	(1,703.00)	86,785.00	76,721.88	10,063.12
Purchased professional/ educational services	6,680.00	(296.85)	6,383.15	6,383.15	
Other purchased services					
Travel	1,500.00	9.02	1,509.02	1,509.02	
General supplies	70,159.00	1,709.41	71,868.41	71,509.80	358.61
Textbooks	3,277.00		3,277.00	3,277.00	
Other objects					
Total regular programs	<u>2,072,914.00</u>	<u>10,842.05</u>	<u>2,083,756.05</u>	<u>2,019,112.65</u>	<u>64,643.40</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 60,630.00	(136.00)	60,494.00	60,494.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,297.00	(619.78)	3,677.22	3,677.22	-
Textbooks	496.00	(496.00)	-	-	
Other objects					
Total learning/language:	<u>65,423.00</u>	<u>(1,251.78)</u>	<u>64,171.22</u>	<u>64,171.22</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<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, 2017

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 235,085.00	6,795.00	241,880.00	241,880.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450.00	(1.93)	448.07	448.07	
Textbooks					
Other objects					
Total resource room	<u>235,535.00</u>	<u>6,793.07</u>	<u>242,328.07</u>	<u>242,328.07</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	300,958.00	5,541.29	306,499.29	306,499.29	-
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	565,430.00	6,280.24	571,710.24	571,710.24	
Other salaries for instruction	45,343.00	(655.00)	44,688.00	44,688.00	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	18,706.00	(3,737.36)	14,968.64	14,968.64	
Textbooks	1,003.00	(0.46)	1,002.54	1,002.54	
Other objects	-		-	-	
Total bilingual education	<u>630,482.00</u>	<u>1,887.42</u>	<u>632,369.42</u>	<u>632,369.42</u>	<u>-</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,004,354.00</u>	<u>18,270.76</u>	<u>3,022,624.76</u>	<u>2,957,981.36</u>	<u>64,643.40</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 94,960.00	657.00	95,617.00	95,617.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(403.73)	96.27	96.27	-
Other objects					
Total attendance and social work services	<u>95,460.00</u>	<u>253.27</u>	<u>95,713.27</u>	<u>95,713.27</u>	<u>-</u>
Health services:					
Salaries	81,057.00	(6,701.48)	74,355.52	70,604.33	3,751.19
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,724.00	(1,663.01)	1,060.99	1,060.99	
Other objects					
Total health services	<u>83,781.00</u>	<u>(8,364.49)</u>	<u>75,416.51</u>	<u>71,665.32</u>	<u>3,751.19</u>
Guidance					
Salaries of other professional staff	74,594.00	20,706.89	95,300.89	95,300.89	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(40.00)	460.00	460.00	
Other objects					
Total other support services - students - related services	<u>75,094.00</u>	<u>20,666.89</u>	<u>95,760.89</u>	<u>95,760.89</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	37,091.00	(14,413.80)	22,677.20	21,803.04	874.16
Purchased professional and technical services					
Other purchased services					
Supplies and materials	11,837.00	(6,118.50)	5,718.50	5,718.50	
Other objects					
Total educational media services/school library	<u>48,928.00</u>	<u>(20,532.30)</u>	<u>28,395.70</u>	<u>27,521.54</u>	<u>874.16</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: John Marshall #20

	<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	119,906.00	(2,213.02)	117,692.98	117,692.98	
Salaries of secretarial and clerical assistants	60,403.00	1,339.47	61,742.47	61,742.47	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,250.00	(818.83)	4,431.17	4,431.17	
Other objects	-		-	-	
Total support services school administration	185,559.00	(1,692.38)	183,866.62	183,866.62	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	84,446.00	371.71	84,817.71	79,673.82	5,143.89
Purchased professional and technical services					
General supplies	1,500.00	(444.68)	1,055.32	1,055.32	
Total Security	85,946.00	(72.97)	85,873.03	80,729.14	5,143.89
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,188,117.00	(8,009.51)	1,180,107.49	1,180,107.49	
Total employee benefits	1,188,117.00	(8,009.51)	1,180,107.49	1,180,107.49	-
Total undistributed expenditures	1,762,885.00	(17,751.49)	1,745,133.51	1,735,364.27	9,769.24
Total expenditures - current expense	4,767,239.00	519.27	4,767,758.27	4,693,345.63	74,412.64

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: John Marshall #20

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	4,767,239.00	519.27	4,767,758.27	4,693,345.63	74,412.64
Other financing sources:					
Operating transfer in	4,767,239.00	519.27	4,767,758.27	4,693,345.63	74,412.64
Total other financing sources	4,767,239.00	519.27	4,767,758.27	4,693,345.63	74,412.64
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, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 235,299.00	\$ 4,412.00	\$ 239,711.00	\$ 239,711.00	
Grades 1-5	1,425,460.00	(235,396.57)	1,190,063.43	1,190,062.80	0.63
Grades 6-8	633,140.00	10,334.80	643,474.80	643,474.80	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	179,714.00	42,348.10	222,062.10	222,062.10	
Purchased professional/ educational services	6,405.00	1,492.15	7,897.15	7,897.15	
Other purchased services					
Travel	1,500.00	675.56	2,175.56	2,175.56	
General supplies	86,554.00	975.97	87,529.97	83,523.57	4,006.40
Textbooks	1,112.00	(1,112.00)	-	-	
Other objects					
Total regular programs	2,569,184.00	(176,269.99)	2,392,914.01	2,388,906.98	4,007.03
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	61,670.00	1,669.00	63,339.00	63,339.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	7,049.00	(3,037.98)	4,011.02	4,011.02	
Textbooks	395.00	(395.00)	-	-	
Other objects					
Total cognitive impaired - moderate	69,114.00	(1,763.98)	67,350.02	67,350.02	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 231,392.00		231,392.00	-	231,392.00
Other salaries for instruction	45,343.00	(655.00)	44,688.00	44,688.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	16,200.00	(603.45)	15,596.55	15,596.55	
Textbooks	1,881.00	(1,881.00)	-	-	
Other objects					
Total learning/language:	<u>294,816.00</u>	<u>(3,139.45)</u>	<u>291,676.55</u>	<u>60,284.55</u>	<u>231,392.00</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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	-	197,377.00	197,377.00	197,377.00	
Other salaries for instruction	-	80,220.00	80,220.00	80,220.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	-	728.39	728.39	728.39	
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>278,325.39</u>	<u>278,325.39</u>	<u>278,325.39</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 219,851.00	22,070.63	241,921.63	241,921.63	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	900.00	(154.03)	745.97	745.97	
Textbooks					
Other objects					
Total resource room	<u>220,751.00</u>	<u>21,916.60</u>	<u>242,667.60</u>	<u>242,667.60</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	584,681.00	295,338.56	880,019.56	648,627.56	231,392.00
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	623,055.00	62,988.44	686,043.44	686,043.44	
Other salaries for instruction	43,649.00	(407.00)	43,242.00	43,242.00	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	36,387.00	(11,927.26)	24,459.74	24,459.74	
Textbooks	189.00	(189.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>703,280.00</u>	<u>50,465.18</u>	<u>753,745.18</u>	<u>753,745.18</u>	<u>-</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,857,145.00</u>	<u>169,533.75</u>	<u>4,026,678.75</u>	<u>3,791,279.72</u>	<u>235,399.03</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 46,481.00	349.40	46,830.40	46,830.40	
Other purchased services					
Travel					
Supplies and materials	500.00	(380.00)	120.00	120.00	
Other objects					
Total attendance and social work services	46,981.00	(30.60)	46,950.40	46,950.40	-
Health services:					
Salaries	79,725.00	1,177.00	80,902.00	80,902.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,774.00	(69.57)	3,704.43	3,704.43	
Other objects					
Total health services	83,499.00	1,107.43	84,606.43	84,606.43	-
Guidance					
Salaries of other professional staff	216,057.00	(113,484.01)	102,572.99	102,572.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(263.79)	236.21	236.21	-
Other objects					
Total other support services - students - related services	216,557.00	(113,747.80)	102,809.20	102,809.20	-
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	38,812.00	(519.60)	38,292.40	38,292.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	15,517.00	(4,108.37)	11,408.63	11,408.63	-
Other objects					
Total educational media services/school library	54,329.00	(4,627.97)	49,701.03	49,701.03	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	<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	136,292.00	(2,498.97)	133,793.03	133,793.03	
Salaries of secretarial and clerical assistants	38,894.00	3,167.31	42,061.31	42,061.31	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,300.00	(1,231.26)	4,068.74	4,068.74	
Other objects					
Total support services school administration	180,486.00	(562.92)	179,923.08	179,923.08	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	73,364.00	(14,967.79)	58,396.21	58,396.21	
Purchased professional and technical services					
General supplies	-	217.00	217.00	217.00	
Total Security	73,364.00	(14,750.79)	58,613.21	58,613.21	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,517,045.00	(33,443.88)	1,483,601.12	1,483,601.12	
Total employee benefits	1,517,045.00	(33,443.88)	1,483,601.12	1,483,601.12	-
Total undistributed expenditures	2,172,261.00	(166,056.53)	2,006,204.47	2,006,204.47	-
Total expenditures - current expense	6,029,406.00	3,477.22	6,032,883.22	5,797,484.19	235,399.03

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Victor Mravlag #21

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>6,029,406.00</u>	<u>3,477.22</u>	<u>6,032,883.22</u>	<u>5,797,484.19</u>	<u>235,399.03</u>
Other financing sources:					
Operating transfer in	<u>6,029,406.00</u>	<u>3,477.22</u>	<u>6,032,883.22</u>	<u>5,797,484.19</u>	<u>235,399.03</u>
Total other financing sources	<u>6,029,406.00</u>	<u>3,477.22</u>	<u>6,032,883.22</u>	<u>5,797,484.19</u>	<u>235,399.03</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$	\$	\$	\$	\$
Grades 1-5	2,220,932.00	213,466.52	2,434,398.52	2,434,360.00	38.52
Grades 6-8	1,912,861.00	(152,257.01)	1,760,603.99	1,760,603.99	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	2,275.00	5,655.99	7,930.99	7,930.99	
Other purchased services					
Travel	1,000.00	(900.00)	100.00	100.00	
General supplies	118,061.00	5,408.91	123,469.91	113,206.27	10,263.64
Textbooks	502.00	(120.86)	381.14	381.14	
Other objects					
Total regular programs	<u>4,255,631.00</u>	<u>71,253.55</u>	<u>4,326,884.55</u>	<u>4,316,582.39</u>	<u>10,302.16</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 287,668.00	(15,862.00)	271,806.00	271,806.00	
Other salaries for instruction	89,523.00	(1,569.00)	87,954.00	87,954.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,120.00	22.28	4,142.28	4,142.28	
Textbooks	3,045.00	(3,045.00)	-	-	
Other objects					
Total learning/language:	<u>384,356.00</u>	<u>(20,453.72)</u>	<u>363,902.28</u>	<u>363,902.28</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 61,670.00	1,669.00	63,339.00	63,339.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	300.00	122.60	422.60	422.60	
Textbooks					
Other objects					
Total resource room	<u>61,970.00</u>	<u>1,791.60</u>	<u>63,761.60</u>	<u>63,761.60</u>	-
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	446,326.00	(18,662.12)	427,663.88	427,663.88	-
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	84,632.00	1,074.00	85,706.00	85,706.00	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,676.00		3,676.00	3,676.00	
Textbooks	1,579.00	(1,579.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>89,887.00</u>	<u>(505.00)</u>	<u>89,382.00</u>	<u>89,382.00</u>	-
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,791,844.00</u>	<u>52,086.43</u>	<u>4,843,930.43</u>	<u>4,833,628.27</u>	<u>10,302.16</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials	500.00	(5.49)	494.51	494.51	
Other objects					
Total attendance and social work services	500.00	(5.49)	494.51	494.51	-
Health services:					
Salaries	150,047.00	9,016.00	159,063.00	159,063.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,878.00	(274.25)	5,603.75	5,603.75	
Other objects					
Total health services	155,925.00	8,741.75	164,666.75	164,666.75	-
Guidance					
Salaries of other professional staff	108,559.00	(1,838.21)	106,720.79	106,720.79	
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	109,059.00	(1,838.21)	107,220.79	107,220.79	-
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	7,877.00	66.80	7,943.80	7,943.80	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	22,417.00	(959.99)	21,457.01	21,457.01	
Other objects					
Total educational media services/school library	30,294.00	(893.19)	29,400.81	29,400.81	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	3,400.00	(3,400.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	3,400.00	(3,400.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	245,038.00	(45,166.30)	199,871.70	199,804.25	67.45
Salaries of secretarial and clerical assistants	153,925.00	7,480.65	161,405.65	160,512.65	893.00
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,000.00	(0.55)	7,999.45	7,999.45	
Other objects	-	470.00	470.00	470.00	
Total support services school administration	406,963.00	(37,216.20)	369,746.80	368,786.35	960.45
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	126,937.00	(11.49)	126,925.51	126,925.51	
Purchased professional and technical services					
General supplies	1,500.00	(167.52)	1,332.48	1,332.48	
Total Security	128,437.00	(179.01)	128,257.99	128,257.99	-
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	850.00	850.00	-	850.00
Total student transportation services	-	850.00	850.00	-	850.00
Employee benefits:					
Health Benefits	761,743.00	(8,159.45)	753,583.55	753,583.55	
Total employee benefits	761,743.00	(8,159.45)	753,583.55	753,583.55	-
Total undistributed expenditures	1,596,321.00	(42,099.80)	1,554,221.20	1,552,410.75	1,810.45
Total expenditures - current expense	6,388,165.00	9,986.63	6,398,151.63	6,386,039.02	12,112.61

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: William Halloran #22

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>6,388,165.00</u>	<u>9,986.63</u>	<u>6,398,151.63</u>	<u>6,386,039.02</u>	<u>12,112.61</u>
Other financing sources:					
Operating transfer in	<u>6,388,165.00</u>	<u>9,986.63</u>	<u>6,398,151.63</u>	<u>6,386,039.02</u>	<u>12,112.61</u>
Total other financing sources	<u>6,388,165.00</u>	<u>9,986.63</u>	<u>6,398,151.63</u>	<u>6,386,039.02</u>	<u>12,112.61</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 474,160.00	\$ (3,426.90)	\$ 470,733.10	\$ 405,711.95	\$ 65,021.15
Grades 1-5	2,503,416.00	120,600.25	2,624,016.25	2,591,332.25	32,684.00
Grades 6-8	707,178.00	75,355.85	782,533.85	782,533.85	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	229,065.00	(3,653.00)	225,412.00	224,484.00	928.00
Purchased professional/ educational services	5,795.00	2,517.65	8,312.65	8,312.65	
Other purchased services					
Travel	1,500.00	385.63	1,885.63	1,885.63	
General supplies	131,545.00	(3,073.49)	128,471.51	125,568.10	2,903.41
Textbooks	4,751.00	(4,751.00)	-	-	
Other objects					
Total regular programs	<u>4,057,410.00</u>	<u>183,954.99</u>	<u>4,241,364.99</u>	<u>4,139,828.43</u>	<u>101,536.56</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 73,349.00	74,496.00	147,845.00	147,845.00	
Other salaries for instruction	48,106.00	(1,168.00)	46,938.00	46,938.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,535.00	(940.68)	594.32	594.32	
Textbooks	1,100.00	(1,100.00)	-	-	
Other objects					
Total learning/language:	<u>124,090.00</u>	<u>71,287.32</u>	<u>195,377.32</u>	<u>195,377.32</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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	72,328.00	(6,328.00)	66,000.00	-	66,000.00
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,849.00	(1,219.69)	629.31	629.31	
Textbooks	1,400.00	(1,400.00)	-	-	
Other objects					
Total behavioral disabilities	<u>75,577.00</u>	<u>(8,947.69)</u>	<u>66,629.31</u>	<u>629.31</u>	<u>66,000.00</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<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, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 332,886.00	73,496.00	406,382.00	406,382.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	(0.60)	599.40	599.40	
Textbooks					
Other objects					
Total resource room	<u>333,486.00</u>	<u>73,495.40</u>	<u>406,981.40</u>	<u>406,981.40</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	533,153.00	135,835.03	668,988.03	602,988.03	66,000.00
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	912,534.00	(44,806.82)	867,727.18	867,132.18	595.00
Other salaries for instruction	44,285.00	(646.00)	43,639.00	35,019.20	8,619.80
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	21,452.00	(5,326.72)	16,125.28	16,125.28	
Textbooks	995.00	(995.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>979,266.00</u>	<u>(51,774.54)</u>	<u>927,491.46</u>	<u>918,276.66</u>	<u>9,214.80</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,569,829.00</u>	<u>268,015.48</u>	<u>5,837,844.48</u>	<u>5,661,093.12</u>	<u>176,751.36</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 120,837.00	(1,239.00)	119,598.00	87,520.40	32,077.60
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	121,337.00	(1,239.00)	120,098.00	88,020.40	32,077.60
Health services:					
Salaries	163,179.00	1,834.36	165,013.36	165,013.36	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,174.00	(2,513.87)	2,660.13	2,660.13	
Other objects					
Total health services	168,353.00	(679.51)	167,673.49	167,673.49	-
Guidance					
Salaries of other professional staff	167,828.00	1,627.96	169,455.96	169,455.96	
Purchased professional educational services					
Travel					
Supplies and materials	1,000.00	(0.68)	999.32	999.32	
Other objects					
Total other support services - students - related services	168,828.00	1,627.28	170,455.28	170,455.28	-
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	55,807.00	824.40	56,631.40	56,631.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	19,082.00	(7,930.94)	11,151.06	10,431.78	719.28
Other objects					
Total educational media services/school library	74,889.00	(7,106.54)	67,782.46	67,063.18	719.28

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	1,000.00	(971.00)	29.00	29.00	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	1,000.00	(971.00)	29.00	29.00	-
Support services school administration:					
Salaries of principals/ asst. principals	683,388.00	(287,589.98)	395,798.02	327,751.80	68,046.22
Salaries of secretarial and clerical assistants	178,453.00	(1,597.92)	176,855.08	175,124.00	1,731.08
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,974.00	(1,004.78)	7,969.22	7,926.73	42.49
Other objects					
Total support services school administration	870,815.00	(290,192.68)	580,622.32	510,802.53	69,819.79
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	129,621.00	54,484.61	184,105.61	184,105.61	
Purchased professional and technical services					
General supplies	-	961.00	961.00	961.00	
Total Security	129,621.00	55,445.61	185,066.61	185,066.61	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,204,854.00	(17,593.79)	2,187,260.21	2,187,260.21	
Total employee benefits	2,204,854.00	(17,593.79)	2,187,260.21	2,187,260.21	-
Total undistributed expenditures	3,739,697.00	(260,709.63)	3,478,987.37	3,376,370.70	102,616.67
Total expenditures - current expense	9,309,526.00	7,305.85	9,316,831.85	9,037,463.82	279,368.03

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Nicholas MurrayButler #23

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	9,309,526.00	7,305.85	9,316,831.85	9,037,463.82	279,368.03
Other financing sources:					
Operating transfer in	9,309,526.00	7,305.85	9,316,831.85	9,037,463.82	279,368.03
Total other financing sources	9,309,526.00	7,305.85	9,316,831.85	9,037,463.82	279,368.03
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, 2017**

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 171,052.00	\$ 1,934.00	\$ 172,986.00	\$ 172,986.00	
Grades 1-5	1,208,417.00	31,954.08	1,240,371.08	1,230,370.44	10,000.64
Grades 6-8	855,282.00	129,282.88	984,564.88	984,564.88	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	92,920.00	(1,700.00)	91,220.00	91,220.00	
Purchased professional/ educational services	4,795.00	3,058.65	7,853.65	7,853.65	
Other purchased services					
Travel	1,000.00	459.02	1,459.02	1,459.02	
General supplies	101,163.00	(3,977.07)	97,185.93	95,770.38	1,415.55
Textbooks	1,863.00	(1,863.00)	-	-	
Other objects					
Total regular programs	2,436,492.00	159,148.56	2,595,640.56	2,584,224.37	11,416.19
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Charles J Hudson #25

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 257,162.00	(5,882.00)	251,280.00	251,280.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450.00	(4.02)	445.98	445.98	
Textbooks					
Other objects					
Total resource room	<u>257,612.00</u>	<u>(5,886.02)</u>	<u>251,725.98</u>	<u>251,725.98</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>257,612.00</u>	<u>(5,886.02)</u>	<u>251,725.98</u>	<u>251,725.98</u>	<u>-</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	1,016,977.00	42,877.00	1,059,854.00	1,059,854.00	
Other salaries for instruction	86,845.00	(2,341.00)	84,504.00	84,504.00	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	37,054.00	(936.34)	36,117.66	35,080.55	1,037.11
Textbooks	1,348.00	(1,348.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,142,224.00</u>	<u>38,251.66</u>	<u>1,180,475.66</u>	<u>1,179,438.55</u>	<u>1,037.11</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,836,328.00</u>	<u>191,514.20</u>	<u>4,027,842.20</u>	<u>4,015,388.90</u>	<u>12,453.30</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 49,731.00	(797.60)	48,933.40	48,933.40	
Other purchased services					
Travel					
Supplies and materials	500.00	(200.00)	300.00	300.00	
Other objects					
Total attendance and social work services	50,231.00	(997.60)	49,233.40	49,233.40	-
Health services:					
Salaries	84,723.00	983.00	85,706.00	85,706.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,074.00	(1,683.76)	2,390.24	2,390.24	
Other objects					
Total health services	88,797.00	(700.76)	88,096.24	88,096.24	-
Guidance					
Salaries of other professional staff	84,982.00	(1,028.04)	83,953.96	78,244.54	5,709.42
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(28.56)	471.44	471.44	
Other objects					
Total other support services - students - related services	85,482.00	(1,056.60)	84,425.40	78,715.98	5,709.42
Improvement of instruction services:					
Salaries of supervisors of instructional staff					
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	48,385.00	(1,019.60)	47,365.40	47,365.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	16,432.00	(11,702.79)	4,729.21	4,729.21	-
Other objects					
Total educational media services/school library	64,817.00	(12,722.39)	52,094.61	52,094.61	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Charles J Hudson #25

	<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	1,000.00	(1,000.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services school administration:					
Salaries of principals/ asst. principals	225,936.00	(42,863.02)	183,072.98	183,072.98	
Salaries of secretarial and clerical assistants	111,517.00	(11,147.94)	100,369.06	100,369.06	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000.00	(43.64)	4,956.36	4,956.36	
Other objects					
Total support services school administration	<u>342,453.00</u>	<u>(54,054.60)</u>	<u>288,398.40</u>	<u>288,398.40</u>	<u>-</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	113,073.00	(9,829.03)	103,243.97	102,699.72	544.25
Purchased professional and technical services					
General supplies	1,000.00	816.00	1,816.00	1,816.00	
Total Security	<u>114,073.00</u>	<u>(9,013.03)</u>	<u>105,059.97</u>	<u>104,515.72</u>	<u>544.25</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	1,498,216.00	(109,927.15)	1,388,288.85	1,388,288.85	
Total employee benefits	<u>1,498,216.00</u>	<u>(109,927.15)</u>	<u>1,388,288.85</u>	<u>1,388,288.85</u>	<u>-</u>
Total undistributed expenditures	<u>2,245,069.00</u>	<u>(189,472.13)</u>	<u>2,055,596.87</u>	<u>2,049,343.20</u>	<u>6,253.67</u>
Total expenditures - current expense	<u>6,081,397.00</u>	<u>2,042.07</u>	<u>6,083,439.07</u>	<u>6,064,732.10</u>	<u>18,706.97</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Charles J Hudson #25

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>6,081,397.00</u>	<u>2,042.07</u>	<u>6,083,439.07</u>	<u>6,064,732.10</u>	<u>18,706.97</u>
Other financing sources:					
Operating transfer in	<u>6,081,397.00</u>	<u>2,042.07</u>	<u>6,083,439.07</u>	<u>6,064,732.10</u>	<u>18,706.97</u>
Total other financing sources	<u>6,081,397.00</u>	<u>2,042.07</u>	<u>6,083,439.07</u>	<u>6,064,732.10</u>	<u>18,706.97</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 145,873.00	\$ 827.00	\$ 146,700.00	\$ 146,700.00	
Grades 1-5	1,262,689.00	267,923.66	1,530,612.66	1,530,588.90	23.76
Grades 6-8	1,239,099.00	(41,544.00)	1,197,555.00	1,197,552.41	2.59
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	124,033.00	4,890.00	128,923.00	128,923.00	
Purchased professional/ educational services	11,500.00	2,092.65	13,592.65	13,592.65	
Other purchased services					
Travel	1,500.00	(714.00)	786.00	786.00	
General supplies	123,182.00	(49,315.44)	73,866.56	72,351.79	1,514.77
Textbooks	6,048.00	(4,372.93)	1,675.07	1,675.07	-
Other objects	-	19,580.05	19,580.05	19,005.05	575.00
Total regular programs	<u>2,913,924.00</u>	<u>199,366.99</u>	<u>3,113,290.99</u>	<u>3,111,174.87</u>	<u>2,116.12</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Edreira Academy #26

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 375,669.00	(70,624.00)	305,045.00	305,045.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	(401.07)	198.93	198.93	
Textbooks					
Other objects					
Total resource room	<u>376,269.00</u>	<u>(71,025.07)</u>	<u>305,243.93</u>	<u>305,243.93</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>376,269.00</u>	<u>(71,025.07)</u>	<u>305,243.93</u>	<u>305,243.93</u>	<u>-</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	309,896.00	(2,270.00)	307,626.00	307,624.00	2.00
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,739.00	(6,099.52)	3,639.48	3,639.48	
Textbooks	248.00	(248.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>319,883.00</u>	<u>(8,617.52)</u>	<u>311,265.48</u>	<u>311,263.48</u>	<u>2.00</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,610,076.00</u>	<u>119,724.40</u>	<u>3,729,800.40</u>	<u>3,727,682.28</u>	<u>2,118.12</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 36,094.00	692.00	36,786.00	36,786.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	<u>36,594.00</u>	<u>192.00</u>	<u>36,786.00</u>	<u>36,786.00</u>	-
Health services:					
Salaries	97,851.00	(12,986.00)	84,865.00	84,865.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,364.00	(908.60)	2,455.40	2,455.40	
Other objects					
Total health services	<u>101,215.00</u>	<u>(13,894.60)</u>	<u>87,320.40</u>	<u>87,320.40</u>	-
Guidance					
Salaries of other professional staff	112,447.00	(2,866.12)	109,580.88	109,580.00	0.88
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(400.11)	99.89	99.89	-
Other objects					
Total other support services - students - related services	<u>112,947.00</u>	<u>(3,266.23)</u>	<u>109,680.77</u>	<u>109,679.89</u>	0.88
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	88,670.00	860.00	89,530.00	89,530.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	13,631.00	(9,201.05)	4,429.95	4,429.95	-
Other objects					
Total educational media services/school library	<u>102,301.00</u>	<u>(8,341.05)</u>	<u>93,959.95</u>	<u>93,959.95</u>	-

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services					
Travel	1,000.00	(1,000.00)	-	-	
Supplies and materials					
Other objects					
Total instructional staff training services	1,000.00	(1,000.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	146,099.00	(7,420.93)	138,678.07	138,678.07	
Salaries of secretarial and clerical assistants	64,993.00	1,826.73	66,819.73	66,816.65	3.08
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00	(2,950.38)	3,049.62	3,049.62	
Other objects	-	469.00	469.00	469.00	
Total support services school administration	217,092.00	(8,075.58)	209,016.42	209,013.34	3.08
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	116,442.00	(6,251.38)	110,190.62	109,746.57	444.05
Purchased professional and technical services					
General supplies	1,500.00	569.48	2,069.48	2,069.48	
Total Security	117,942.00	(5,681.90)	112,260.10	111,816.05	444.05
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,333,852.00	(75,913.81)	1,257,938.19	1,257,938.19	
Total employee benefits	1,333,852.00	(75,913.81)	1,257,938.19	1,257,938.19	-
Total undistributed expenditures	2,022,943.00	(115,981.17)	1,906,961.83	1,906,513.82	448.01
Total expenditures - current expense	5,633,019.00	3,743.23	5,636,762.23	5,634,196.10	2,566.13

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edreira Academy #26

	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	5,633,019.00	3,743.23	5,636,762.23	5,634,196.10	2,566.13
Other financing sources:					
Operating transfer in	5,633,019.00	3,743.23	5,636,762.23	5,634,196.10	2,566.13
Total other financing sources	5,633,019.00	3,743.23	5,636,762.23	5,634,196.10	2,566.13
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, 2017**

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 168,711.00	\$ 99,620.53	\$ 268,331.53	\$ 268,331.53	
Grades 1-5	2,465,667.00	(252,645.36)	2,213,021.64	2,206,516.52	6,505.12
Grades 6-8	634,298.00	135,845.49	770,143.49	770,143.49	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	178,095.00	(2,401.80)	175,693.20	175,502.00	191.20
Purchased professional/ educational services	5,405.00	4,090.00	9,495.00	9,494.15	0.85
Other purchased services					
Travel	1,000.00	1,138.35	2,138.35	1,988.35	150.00
General supplies	125,438.00	(10,924.31)	114,513.69	112,566.72	1,946.97
Textbooks	13,300.00	(2,205.52)	11,094.48	11,094.48	
Other objects					
Total regular programs	3,591,914.00	(27,482.62)	3,564,431.38	3,555,637.24	8,794.14
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	68,167.00	622.00	68,789.00	68,789.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	879.00	(251.35)	627.65	627.65	
Textbooks	3,682.00	(818.63)	2,863.37	2,863.37	
Other objects					
Total cognitive impaired - mild	72,728.00	(447.98)	72,280.02	72,280.02	-
Cognitive impaired - moderate:					
Salaries of teachers	138,379.00	(990.02)	137,388.98	80,976.50	56,412.48
Other salaries for instruction	-	19,469.70	19,469.70	17,522.73	1,946.97
Purchased professional/ educational services					
Other purchased services					
General supplies	1,830.00	(175.49)	1,654.51	1,654.51	
Textbooks	9,218.00	(9,218.00)	-	-	
Other objects					
Total cognitive impaired - moderate	149,427.00	9,086.19	158,513.19	100,153.74	58,359.45
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 423,061.00	2,166.00	425,227.00	425,227.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	(195.69)	404.31	404.31	
Textbooks					
Other objects					
Total resource room	<u>423,661.00</u>	<u>1,970.31</u>	<u>425,631.31</u>	<u>425,631.31</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	645,816.00	10,608.52	656,424.52	598,065.07	58,359.45
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	1,307,342.00	61,405.14	1,368,747.14	1,368,747.14	
Other salaries for instruction	41,502.00	(1,098.00)	40,404.00	40,404.00	
Purchased professional/ educational services	-	-	-	-	
Other purchased services	-	-	-	-	
General supplies	46,819.00	(5,084.36)	41,734.64	41,521.13	213.51
Textbooks	5,984.00	(167.28)	5,816.72	5,816.72	
Other objects	-	-	-	-	
Total bilingual education	<u>1,401,647.00</u>	<u>55,055.50</u>	<u>1,456,702.50</u>	<u>1,456,488.99</u>	<u>213.51</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,639,377.00</u>	<u>38,181.40</u>	<u>5,677,558.40</u>	<u>5,610,191.30</u>	<u>67,367.10</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 102,016.00	(900.00)	101,116.00	92,893.77	8,222.23
Other purchased services					
Travel					
Supplies and materials	500.00	(429.77)	70.23	70.23	-
Other objects					
Total attendance and social work services	102,516.00	(1,329.77)	101,186.23	92,964.00	8,222.23
Health services:					
Salaries	123,555.00	12,832.00	136,387.00	136,387.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,223.00	(3,004.85)	3,218.15	3,218.15	
Other objects					
Total health services	129,778.00	9,827.15	139,605.15	139,605.15	-
Guidance					
Salaries of other professional staff	191,322.00	1,506.99	192,828.99	192,828.99	
Purchased professional educational services					
Travel					
Supplies and materials	1,000.00	(765.90)	234.10	234.10	-
Other objects					
Total other support services - students - related services	192,322.00	741.09	193,063.09	193,063.09	-
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	79,725.00	(18,883.50)	60,841.50	44,160.00	16,681.50
Purchased professional and technical services					
Other purchased services					
Supplies and materials	23,935.00	(20,201.90)	3,733.10	3,733.10	-
Other objects					
Total educational media services/school library	103,660.00	(39,085.40)	64,574.60	47,893.10	16,681.50

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	500.00	(500.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	500.00	(500.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	340,731.00	(6,582.60)	334,148.40	320,501.48	13,646.92
Salaries of secretarial and clerical assistants	103,286.00	(1,575.83)	101,710.17	99,102.28	2,607.89
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000.00	(1,325.81)	4,674.19	4,674.19	-
Other objects	1,500.00	1,400.00	2,900.00	2,900.00	
Total support services school administration	451,517.00	(8,084.24)	443,432.76	427,177.95	16,254.81
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	118,812.00	21,700.79	140,512.79	140,488.28	24.51
Purchased professional and technical services					
General supplies					
Total Security	118,812.00	21,700.79	140,512.79	140,488.28	24.51
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,120,724.00	(17,754.52)	2,102,969.48	2,102,969.48	
Total employee benefits	2,120,724.00	(17,754.52)	2,102,969.48	2,102,969.48	-
Total undistributed expenditures	3,219,829.00	(34,484.90)	3,185,344.10	3,144,161.05	41,183.05
Total expenditures - current expense	8,859,206.00	3,696.50	8,862,902.50	8,754,352.35	108,550.15

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	8,859,206.00	3,696.50	8,862,902.50	8,754,352.35	108,550.15
Other financing sources:					
Operating transfer in	8,859,206.00	3,696.50	8,862,902.50	8,754,352.35	108,550.15
Total other financing sources	8,859,206.00	3,696.50	8,862,902.50	8,754,352.35	108,550.15
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, 2017

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 291,418.00	\$ (61,420.00)	\$ 229,998.00	\$ 229,998.00	
Grades 1-5	1,663,124.00	285,194.21	1,948,318.21	1,948,315.05	3.16
Grades 6-8	932,496.00	(109,116.70)	823,379.30	823,379.10	0.20
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	225,108.00	(42,520.33)	182,587.67	182,586.80	0.87
Purchased professional/ educational services	5,672.00	3,796.65	9,468.65	9,468.65	
Other purchased services					
Travel	1,500.00	216.46	1,716.46	1,716.46	
General supplies	149,822.00	(18,175.74)	131,646.26	129,197.20	2,449.06
Textbooks	5,074.00	(68.99)	5,005.01	5,005.01	
Other objects					
Total regular programs	<u>3,274,214.00</u>	<u>57,905.56</u>	<u>3,332,119.56</u>	<u>3,329,666.27</u>	<u>2,453.29</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<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/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	225,402.00	2,342.00	227,744.00	227,744.00	
Other salaries for instruction	98,293.00	(51,105.00)	47,188.00	47,188.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,286.00	(678.92)	607.08	607.08	
Textbooks	5,126.00	(751.50)	4,374.50	4,374.50	
Other objects					
Total multiply disabled	330,107.00	(50,193.42)	279,913.58	279,913.58	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 302,080.00	2,179.00	304,259.00	304,259.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00		600.00	600.00	
Textbooks					
Other objects					
Total resource room	<u>302,680.00</u>	<u>2,179.00</u>	<u>304,859.00</u>	<u>304,859.00</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	632,787.00	(48,014.42)	584,772.58	584,772.58	-
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	1,269,146.00	119,233.02	1,388,379.02	1,387,243.38	1,135.64
Other salaries for instruction	41,920.00	(339.00)	41,581.00	41,581.00	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	55,259.00	369.48	55,628.48	53,927.18	1,701.30
Textbooks	3,992.00		3,992.00	3,992.00	
Other objects	-		-	-	
Total bilingual education	<u>1,370,317.00</u>	<u>119,263.50</u>	<u>1,489,580.50</u>	<u>1,486,743.56</u>	<u>2,836.94</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>5,277,318.00</u>	<u>129,154.64</u>	<u>5,406,472.64</u>	<u>5,401,182.41</u>	<u>5,290.23</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 71,042.00	(13,470.92)	57,571.08	57,570.98	0.10
Other purchased services					
Travel					
Supplies and materials	500.00	(3.38)	496.62	496.62	
Other objects					
Total attendance and social work services	<u>71,542.00</u>	<u>(13,474.30)</u>	<u>58,067.70</u>	<u>58,067.60</u>	<u>0.10</u>
Health services:					
Salaries	82,382.00	3,368.40	85,750.40	85,750.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,063.00	(2,272.08)	3,790.92	3,790.92	
Other objects					
Total health services	<u>88,445.00</u>	<u>1,096.32</u>	<u>89,541.32</u>	<u>89,541.32</u>	<u>-</u>
Guidance					
Salaries of other professional staff	188,242.00	(1,485.84)	186,756.16	186,755.99	0.17
Purchased professional educational services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total other support services - students - related services	<u>188,742.00</u>	<u>(1,485.84)</u>	<u>187,256.16</u>	<u>187,255.99</u>	<u>0.17</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	59,488.00	681.20	60,169.20	60,169.20	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	24,464.00	(10,705.46)	13,758.54	13,758.54	
Other objects					
Total educational media services/school library	<u>83,952.00</u>	<u>(10,024.26)</u>	<u>73,927.74</u>	<u>73,927.74</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, 2017**

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	500.00	(500.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	500.00	(500.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	359,055.00	(25,251.28)	333,803.72	332,706.29	1,097.43
Salaries of secretarial and clerical assistants	141,473.00	(33,610.99)	107,862.01	107,861.19	0.82
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,000.00	(1,559.54)	7,440.46	7,415.15	25.31
Other objects	-	290.51	290.51	-	290.51
Total support services school administration	509,528.00	(60,131.30)	449,396.70	447,982.63	1,414.07
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	133,463.00	(11,255.71)	122,207.29	122,207.29	
Purchased professional and technical services					
General supplies	1,000.00		1,000.00	1,000.00	
Total Security	134,463.00	(11,255.71)	123,207.29	123,207.29	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,118,307.00	(27,898.10)	2,090,408.90	2,090,408.90	
Total employee benefits	2,118,307.00	(27,898.10)	2,090,408.90	2,090,408.90	-
Total undistributed expenditures	3,195,479.00	(123,673.19)	3,071,805.81	3,070,391.47	1,414.34
Total expenditures - current expense	8,472,797.00	5,481.45	8,478,278.45	8,471,573.88	6,704.57

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>8,472,797.00</u>	<u>5,481.45</u>	<u>8,478,278.45</u>	<u>8,471,573.88</u>	<u>6,704.57</u>
Other financing sources:					
Operating transfer in	<u>8,472,797.00</u>	<u>5,481.45</u>	<u>8,478,278.45</u>	<u>8,471,573.88</u>	<u>6,704.57</u>
Total other financing sources	<u>8,472,797.00</u>	<u>5,481.45</u>	<u>8,478,278.45</u>	<u>8,471,573.88</u>	<u>6,704.57</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 166,054.00	\$ 157,265.92	\$ 323,319.92	\$ 323,319.92	-
Grades 1-5	1,478,229.00	19,900.24	1,498,129.24	1,497,937.25	191.99
Grades 6-8	1,208,570.00	5,140.70	1,213,710.70	1,180,340.70	33,370.00
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	90,157.00	(5,653.00)	84,504.00	84,504.00	
Purchased professional/ educational services	1,889.00	3,395.65	5,284.65	5,284.65	
Other purchased services					
Travel	1,500.00	(1,500.00)	-	-	
General supplies	107,540.00	(6,946.80)	100,593.20	100,014.26	578.94
Textbooks	2,059.00	(735.53)	1,323.47	1,323.47	
Other objects					
Total regular programs	<u>3,055,998.00</u>	<u>170,867.18</u>	<u>3,226,865.18</u>	<u>3,192,724.25</u>	<u>34,140.93</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,150.00	(33.54)	1,116.46	1,116.46	
Textbooks	1,700.00	(169.97)	1,530.03	1,530.03	
Other objects					
Total cognitive impaired - mild	<u>2,850.00</u>	<u>(203.51)</u>	<u>2,646.49</u>	<u>2,646.49</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Albert Einstein Academy #29

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 211,934.00	4,515.00	216,449.00	216,449.00	
Other salaries for instruction	89,101.00	(1,147.00)	87,954.00	87,954.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,619.00	820.68	4,439.68	3,575.68	864.00
Textbooks	4,041.00	(14.46)	4,026.54	4,026.54	
Other objects					
Total learning/language:	<u>308,695.00</u>	<u>4,174.22</u>	<u>312,869.22</u>	<u>312,005.22</u>	<u>864.00</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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	61,670.00	(11,220.00)	50,450.00	49,470.30	979.70
Other salaries for instruction	48,106.00	(1,168.00)	46,938.00	46,938.00	
Purchased professional/ educational services					
Other purchased services					
General supplies	250.00	(1.70)	248.30	248.30	
Textbooks					
Other objects					
Total autistic	<u>110,026.00</u>	<u>(12,389.70)</u>	<u>97,636.30</u>	<u>96,656.60</u>	<u>979.70</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 326,231.00	(155.00)	326,076.00	326,076.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	500.00	(1.68)	498.32	498.32	
Textbooks					
Other objects					
Total resource room	<u>326,731.00</u>	<u>(156.68)</u>	<u>326,574.32</u>	<u>326,574.32</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	748,302.00	(8,575.67)	739,726.33	737,882.63	1,843.70
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	568,441.00	7,217.00	575,658.00	575,657.00	1.00
Other salaries for instruction	44,814.00	(11,468.00)	33,346.00	32,325.86	1,020.14
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	30,110.00	(3,605.45)	26,504.55	26,396.02	108.53
Textbooks	495.00	(495.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>643,860.00</u>	<u>(8,351.45)</u>	<u>635,508.55</u>	<u>634,378.88</u>	<u>1,129.67</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>4,448,160.00</u>	<u>153,940.06</u>	<u>4,602,100.06</u>	<u>4,564,985.76</u>	<u>37,114.30</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 36,094.00	692.00	36,786.00	36,786.00	
Other purchased services					
Travel					
Supplies and materials	500.00		500.00	500.00	
Other objects					
Total attendance and social work services	36,594.00	692.00	37,286.00	37,286.00	-
Health services:					
Salaries	150,118.00	(84,912.20)	65,205.80	65,205.00	0.80
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,143.00	(3,495.72)	1,647.28	1,647.28	-
Other objects					
Total health services	155,261.00	(88,407.92)	66,853.08	66,852.28	0.80
Guidance					
Salaries of other professional staff	113,227.00	(2,896.12)	110,330.88	110,330.00	0.88
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(207.53)	292.47	292.47	
Other objects					
Total other support services - students - related services	113,727.00	(3,103.65)	110,623.35	110,622.47	0.88
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	49,685.00	(1,069.50)	48,615.50	48,615.40	0.10
Purchased professional and technical services					
Other purchased services					
Supplies and materials	18,346.00	(12,389.37)	5,956.63	5,956.63	-
Other objects					
Total educational media services/school library	68,031.00	(13,458.87)	54,572.13	54,572.03	0.10

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	1,000.00	(1,000.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	1,000.00	(1,000.00)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	230,547.00	(23,046.40)	207,500.60	207,499.99	0.61
Salaries of secretarial and clerical assistants	106,911.00	1,675.00	108,586.00	108,586.00	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000.00	239.81	4,239.81	3,905.30	334.51
Other objects	-	1,193.40	1,193.40	1,193.40	
Total support services school administration	341,458.00	(19,938.19)	321,519.81	321,184.69	335.12
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	129,615.00	(5,642.15)	123,972.85	123,972.28	0.57
Purchased professional and technical services					
General supplies	1,000.00		1,000.00	1,000.00	
Total Security	130,615.00	(5,642.15)	124,972.85	124,972.28	0.57
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,748,875.00	(20,528.63)	1,728,346.37	1,728,346.37	
Total employee benefits	1,748,875.00	(20,528.63)	1,728,346.37	1,728,346.37	-
Total undistributed expenditures	2,595,561.00	(151,387.41)	2,444,173.59	2,443,836.12	337.47
Total expenditures - current expense	7,043,721.00	2,552.65	7,046,273.65	7,008,821.88	37,451.77

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$				
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	7,043,721.00	2,552.65	7,046,273.65	7,008,821.88	37,451.77
Other financing sources:					
Operating transfer in	7,043,721.00	2,552.65	7,046,273.65	7,008,821.88	37,451.77
Total other financing sources	7,043,721.00	2,552.65	7,046,273.65	7,008,821.88	37,451.77
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, 2017

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 141,175.00	\$ 2,378.00	\$ 143,553.00	\$ 143,553.00	
Grades 1-5	1,140,544.00	114,006.13	1,254,550.13	1,254,525.20	24.93
Grades 6-8	855,063.00	74,397.38	929,460.38	929,460.38	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	132,188.00	(2,408.00)	129,780.00	129,780.00	
Purchased professional/ educational services	-	5,267.65	5,267.65	5,267.65	
Other purchased services					
Travel	1,000.00	20.00	1,020.00	960.00	60.00
General supplies	180,253.00	(102,313.94)	77,939.06	73,047.06	4,892.00
Textbooks					
Other objects					
Total regular programs	<u>2,450,223.00</u>	<u>91,347.22</u>	<u>2,541,570.22</u>	<u>2,536,593.29</u>	<u>4,976.93</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 309,632.00	(1,478.82)	308,153.18	308,153.18	
Other salaries for instruction	87,685.00	(1,176.96)	86,508.04	86,508.04	
Purchased professional/ educational services					
Other purchased services					
General supplies	7,087.00		7,087.00	7,087.00	
Textbooks	2,996.00	(2,996.00)	-	-	
Other objects					
Total learning/language:	<u>407,400.00</u>	<u>(5,651.78)</u>	<u>401,748.22</u>	<u>401,748.22</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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	61,670.00	1,669.00	63,339.00	63,339.00	
Other salaries for instruction	48,106.00	(668.00)	47,438.00	46,938.00	500.00
Purchased professional/ educational services					
Other purchased services					
General supplies	1,979.00		1,979.00	1,979.00	
Textbooks	1,252.00	(1,252.00)	-	-	
Other objects					
Total autistic	<u>113,007.00</u>	<u>(251.00)</u>	<u>112,756.00</u>	<u>112,256.00</u>	<u>500.00</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 317,543.00	139.84	317,682.84	317,682.84	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	600.00	262.29	862.29	590.56	271.73
Textbooks					
Other objects					
Total resource room	<u>318,143.00</u>	<u>402.13</u>	<u>318,545.13</u>	<u>318,273.40</u>	<u>271.73</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	838,550.00	(5,500.65)	833,049.35	832,277.62	771.73
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	592,251.00	(21,395.60)	570,855.40	570,590.70	264.70
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	31,952.00	(4,538.87)	27,413.13	25,063.40	2,349.73
Textbooks	1,650.00	(1,650.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>625,853.00</u>	<u>(27,584.47)</u>	<u>598,268.53</u>	<u>595,654.10</u>	<u>2,614.43</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
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>3,914,626.00</u>	<u>58,262.10</u>	<u>3,972,888.10</u>	<u>3,964,525.01</u>	<u>8,363.09</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 92,961.00	700.00	93,661.00	93,661.00	
Other purchased services					
Travel					
Supplies and materials	500.00	(500.00)	-	-	
Other objects					
Total attendance and social work services	<u>93,461.00</u>	<u>200.00</u>	<u>93,661.00</u>	<u>93,661.00</u>	<u>-</u>
Health services:					
Salaries	97,810.00	31,959.87	129,769.87	129,769.87	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,143.00	(1,522.82)	3,620.18	3,620.18	
Other objects					
Total health services	<u>102,953.00</u>	<u>30,437.05</u>	<u>133,390.05</u>	<u>133,390.05</u>	<u>-</u>
Guidance					
Salaries of other professional staff	96,602.00	734.99	97,336.99	97,336.99	
Purchased professional educational services					
Travel					
Supplies and materials	500.00	(253.00)	247.00	247.00	
Other objects					
Total other support services - students - related services	<u>97,102.00</u>	<u>481.99</u>	<u>97,583.99</u>	<u>97,583.99</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	45,050.00	(9,630.60)	35,419.40	35,419.40	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	18,922.00	(5,794.60)	13,127.40	13,113.80	13.60
Other objects					
Total educational media services/school library	<u>63,972.00</u>	<u>(15,425.20)</u>	<u>48,546.80</u>	<u>48,533.20</u>	<u>13.60</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<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	1,000.00	(1,000.00)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,000.00</u>	<u>(1,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services school administration:					
Salaries of principals/ asst. principals	253,545.00	(5,027.82)	248,517.18	248,517.18	
Salaries of secretarial and clerical assistants	117,998.00	(1,432.00)	116,566.00	116,566.00	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000.00	(1,795.33)	3,204.67	3,204.67	
Other objects					
Total support services school administration	<u>376,543.00</u>	<u>(8,255.15)</u>	<u>368,287.85</u>	<u>368,287.85</u>	<u>-</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	121,487.00	3,031.17	124,518.17	123,394.79	1,123.38
Purchased professional and technical services					
General supplies	1,000.00	(1,000.00)	-	-	
Total Security	<u>122,487.00</u>	<u>2,031.17</u>	<u>124,518.17</u>	<u>123,394.79</u>	<u>1,123.38</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	1,556,287.00	(65,991.70)	1,490,295.30	1,490,295.30	
Total employee benefits	<u>1,556,287.00</u>	<u>(65,991.70)</u>	<u>1,490,295.30</u>	<u>1,490,295.30</u>	<u>-</u>
Total undistributed expenditures	<u>2,413,805.00</u>	<u>(57,521.84)</u>	<u>2,356,283.16</u>	<u>2,355,146.18</u>	<u>1,136.98</u>
Total expenditures - current expense	<u>6,328,431.00</u>	<u>740.26</u>	<u>6,329,171.26</u>	<u>6,319,671.19</u>	<u>9,500.07</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	6,328,431.00	740.26	6,329,171.26	6,319,671.19	9,500.07
Other financing sources:					
Operating transfer in	6,328,431.00	740.26	6,329,171.26	6,319,671.19	9,500.07
Total other financing sources	6,328,431.00	740.26	6,329,171.26	6,319,671.19	9,500.07
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, 2017

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$	\$	\$	\$	\$
Grades 1-5					
Grades 6-8					
Grades 9-12	5,258,539.00	(86,335.00)	5,172,204.00	5,033,409.24	138,794.76
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	1,500.00	16,921.00	18,421.00	17,625.15	795.85
Other purchased services					
Travel	3,300.00	2,321.30	5,621.30	2,259.02	3,362.28
General supplies	98,963.00	(8,400.32)	90,562.68	45,922.08	44,640.60
Textbooks	28,506.00		28,506.00	20,960.09	7,545.91
Other objects	4,905.00	(4,905.00)	-	-	
Total regular programs	<u>5,395,713.00</u>	<u>(80,398.02)</u>	<u>5,315,314.98</u>	<u>5,120,175.58</u>	<u>195,139.40</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 314,572.00	4,019.00	318,591.00	318,591.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500.00		1,500.00	-	1,500.00
Textbooks					
Other objects					
Total resource room	<u>316,072.00</u>	<u>4,019.00</u>	<u>320,091.00</u>	<u>318,591.00</u>	<u>1,500.00</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	316,072.00	4,019.00	320,091.00	318,591.00	1,500.00
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	254,318.00	79,391.90	333,709.90	318,420.72	15,289.18
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,208.00		2,208.00	2,099.30	108.70
Textbooks	530.00	214.75	744.75	524.82	219.93
Other objects	-		-	-	
Total bilingual education	<u>257,056.00</u>	<u>79,606.65</u>	<u>336,662.65</u>	<u>321,044.84</u>	<u>15,617.81</u>
School sponsored activities:					
Salaries	22,490.00	1,020.00	23,510.00	20,348.00	3,162.00
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	2,200.00		2,200.00	1,725.00	475.00
Miscellaneous Expenditures	3,300.00	141.50	3,441.50	1,230.00	2,211.50
Total school sponsored activities	<u>27,990.00</u>	<u>1,161.50</u>	<u>29,151.50</u>	<u>23,303.00</u>	<u>5,848.50</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>5,996,831.00</u>	<u>4,389.13</u>	<u>6,001,220.13</u>	<u>5,783,114.42</u>	<u>218,105.71</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	162,355.00	2,829.00	165,184.00	161,374.40	3,809.60
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,434.00		5,434.00	3,057.17	2,376.83
Other objects					
Total health services	167,789.00	2,829.00	170,618.00	164,431.57	6,186.43
Guidance					
Salaries of other professional staff	310,213.00	(342.00)	309,871.00	285,337.65	24,533.35
Purchased professional educational services	30,000.00		30,000.00	27,865.00	2,135.00
Travel					
Supplies and materials	4,238.00		4,238.00	1,763.83	2,474.17
Other objects					
Total other support services - students - related services	344,451.00	(342.00)	344,109.00	314,966.48	29,142.52
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	53,826.00		53,826.00	40,451.00	13,375.00
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00		900.00	-	900.00
Other objects					
Total educational media services/school library	54,726.00	-	54,726.00	40,451.00	14,275.00

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	<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	1,000.00		1,000.00	923.35	76.65
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>923.35</u>	<u>76.65</u>
Support services school administration:					
Salaries of principals/ asst. principals	411,268.00	9,070.00	420,338.00	408,726.09	11,611.91
Salaries of secretarial and clerical assistants	183,256.00	2,302.00	185,558.00	183,277.93	2,280.07
Purchased professional and technical services					
Other purchased services	4,600.00		4,600.00	4,000.00	600.00
Travel					
Supplies and materials	17,236.00	(2,159.00)	15,077.00	13,107.24	1,969.76
Other objects	10,890.00	135.00	11,025.00	10,426.45	598.55
Total support services school administration	<u>627,250.00</u>	<u>9,348.00</u>	<u>636,598.00</u>	<u>619,537.71</u>	<u>17,060.29</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	402,828.00	(7,024.14)	395,803.86	343,028.48	52,775.38
Purchased professional and technical services					
General supplies	2,000.00	1,139.00	3,139.00	3,139.00	
Total Security	<u>404,828.00</u>	<u>(5,885.14)</u>	<u>398,942.86</u>	<u>346,167.48</u>	<u>52,775.38</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors	2,967.00		2,967.00	300.00	2,667.00
Total student transportation services	<u>2,967.00</u>	<u>-</u>	<u>2,967.00</u>	<u>300.00</u>	<u>2,667.00</u>
Employee benefits:					
Health Benefits	2,364,475.00	(5,230.76)	2,359,244.24	2,169,795.95	189,448.29
Total employee benefits	<u>2,364,475.00</u>	<u>(5,230.76)</u>	<u>2,359,244.24</u>	<u>2,169,795.95</u>	<u>189,448.29</u>
Total undistributed expenditures	<u>3,967,486.00</u>	<u>719.10</u>	<u>3,968,205.10</u>	<u>3,656,573.54</u>	<u>311,631.56</u>
Total expenditures - current expense	<u>9,964,317.00</u>	<u>5,108.23</u>	<u>9,969,425.23</u>	<u>9,439,687.96</u>	<u>529,737.27</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	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	9,964,317.00	5,108.23	9,969,425.23	9,439,687.96	529,737.27
Other financing sources:					
Operating transfer in	9,964,317.00	5,108.23	9,969,425.23	9,439,687.96	529,737.27
Total other financing sources	9,964,317.00	5,108.23	9,969,425.23	9,439,687.96	529,737.27
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, 2017

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$	\$	\$	\$	\$
Grades 1-5					
Grades 6-8					
Grades 9-12	5,284,626.00	91,444.33	5,376,070.33	5,375,862.68	207.65
Regular programs - undistributed instruction:					
Other salaries for instruction	55,787.00	(316.86)	55,470.14	55,470.14	
Purchased professional/ educational services	4,905.00	16,477.35	21,382.35	21,382.35	
Other purchased services	750.00	(750.00)	-	-	
Travel	-	4,355.90	4,355.90	4,355.90	
General supplies	242,338.00	(150,404.01)	91,933.99	90,636.77	1,297.22
Textbooks	37,315.00	(6,251.72)	31,063.28	31,063.28	
Other objects	-	181.97	181.97	181.97	
Total regular programs	<u>5,625,721.00</u>	<u>(45,263.04)</u>	<u>5,580,457.96</u>	<u>5,578,953.09</u>	<u>1,504.87</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	226,616.00	6,592.00	233,208.00	233,208.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000.00	(1,261.68)	738.32	738.32	-
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>228,616.00</u>	<u>5,330.32</u>	<u>233,946.32</u>	<u>233,946.32</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000.00	(2,000.00)	-	-	
Textbooks	3,000.00	(3,000.00)	-	-	
Other objects					
Total cognitive impaired - moderate	<u>5,000.00</u>	<u>(5,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 238,017.00		238,017.00	236,906.00	1,111.00
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,000.00	(1,927.68)	1,072.32	1,072.32	
Textbooks	2,000.00	(2,000.00)	-	-	
Other objects					
Total learning/language:	<u>243,017.00</u>	<u>(3,927.68)</u>	<u>239,089.32</u>	<u>237,978.32</u>	<u>1,111.00</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017**

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 753,241.00	(19,903.00)	733,338.00	733,337.63	0.37
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,000.00	(3,000.00)	-	-	
Textbooks	5,000.00	(5,000.00)	-	-	
Other objects					
Total resource room	<u>761,241.00</u>	<u>(27,903.00)</u>	<u>733,338.00</u>	<u>733,337.63</u>	<u>0.37</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,237,874.00	(31,500.36)	1,206,373.64	1,205,262.27	1,111.37
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	1,393,599.00	137,857.22	1,531,456.22	1,521,060.43	10,395.79
Other salaries for instruction	-	-	-	-	
Purchased professional/ educational services	-	-	-	-	
Other purchased services	-	-	-	-	
General supplies	12,331.00	(7,347.11)	4,983.89	4,983.89	
Textbooks	1,431.00	(19.84)	1,411.16	1,411.16	
Other objects	-	-	-	-	
Total bilingual education	<u>1,407,361.00</u>	<u>130,490.27</u>	<u>1,537,851.27</u>	<u>1,527,455.48</u>	<u>10,395.79</u>
School sponsored activities:					
Salaries	22,212.00	1,000.00	23,212.00	21,895.70	1,316.30
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	800.00	775.00	1,575.00	1,575.00	
Miscellaneous Expenditures	890.00	2,630.00	3,520.00	950.00	2,570.00
Total school sponsored activities	<u>23,902.00</u>	<u>4,405.00</u>	<u>28,307.00</u>	<u>24,420.70</u>	<u>3,886.30</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>8,294,858.00</u>	<u>58,131.87</u>	<u>8,352,989.87</u>	<u>8,336,091.54</u>	<u>16,898.33</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 48,651.00	51,769.33	100,420.33	100,420.33	
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	48,651.00	51,769.33	100,420.33	100,420.33	-
Health services:					
Salaries	88,799.00	55,631.55	144,430.55	144,430.55	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	7,338.00	(1,314.21)	6,023.79	6,023.79	
Other objects					
Total health services	96,137.00	54,317.34	150,454.34	150,454.34	-
Guidance					
Salaries of other professional staff	341,889.00	(21,087.53)	320,801.47	320,801.47	
Purchased professional educational services	16,000.00		16,000.00	16,000.00	
Travel					
Supplies and materials	5,091.00	(2,803.20)	2,287.80	2,139.69	148.11
Other objects					
Total other support services - students - related services	362,980.00	(23,890.73)	339,089.27	338,941.16	148.11
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	71,912.00	(35,692.35)	36,219.65	36,219.60	0.05
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	(570.40)	329.60	329.60	
Other objects					
Total educational media services/school library	72,812.00	(36,262.75)	36,549.25	36,549.20	0.05

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<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	270,784.00	118,307.28	389,091.28	389,033.38	57.90
Salaries of secretarial and clerical assistants	225,655.00	9,396.67	235,051.67	235,051.67	
Purchased professional and technical services	4,700.00	(700.00)	4,000.00	4,000.00	
Other purchased services	4,500.00	(4,500.00)	-	-	
Travel					
Supplies and materials	29,128.00	(14,103.60)	15,024.40	13,464.69	1,559.71
Other objects	14,400.00	(4,042.79)	10,357.21	10,356.24	0.97
Total support services school administration	549,167.00	104,357.56	653,524.56	651,905.98	1,618.58
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	520,023.00	(13,927.32)	506,095.68	506,095.68	
Purchased professional and technical services	30,000.00	(30,000.00)	-	-	
General supplies	1,400.00	934.00	2,334.00	2,334.00	
Total Security	551,423.00	(42,993.32)	508,429.68	508,429.68	-
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	3,072,682.00	(164,366.11)	2,908,315.89	2,908,315.89	
Total employee benefits	3,072,682.00	(164,366.11)	2,908,315.89	2,908,315.89	-
Total undistributed expenditures	4,753,852.00	(57,068.68)	4,696,783.32	4,695,016.58	1,766.74
Total expenditures - current expense	13,048,710.00	1,063.19	13,049,773.19	13,031,108.12	18,665.07

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	13,048,710.00	1,063.19	13,049,773.19	13,031,108.12	18,665.07
Other financing sources:					
Operating transfer in	13,048,710.00	1,063.19	13,049,773.19	13,031,108.12	18,665.07
Total other financing sources	13,048,710.00	1,063.19	13,049,773.19	13,031,108.12	18,665.07
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, 2017

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	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	5,369,090.00	246,251.79	5,615,341.79	5,591,515.16	23,826.63
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	-	19,122.60	19,122.60	19,028.25	94.35
Other purchased services					
	750.00	(750.00)	-	-	
Travel					
	-	3,215.70	3,215.70	3,215.70	
General supplies					
	124,194.00	(65,150.87)	59,043.13	56,424.05	2,619.08
Textbooks					
	32,931.00	9,212.00	42,143.00	36,533.66	5,609.34
Other objects					
	4,905.00	(2,322.00)	2,583.00	2,581.97	1.03
Total regular programs	<u>5,531,870.00</u>	<u>209,579.22</u>	<u>5,741,449.22</u>	<u>5,709,298.79</u>	<u>32,150.43</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
	350,424.00	(1,624.00)	348,800.00	348,800.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
	2,000.00	60.13	2,060.13	2,015.15	44.98
General supplies					
	3,000.00	(642.92)	2,357.08	1,034.08	1,323.00
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>355,424.00</u>	<u>(2,206.79)</u>	<u>353,217.21</u>	<u>351,849.23</u>	<u>1,367.98</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 179,401.00	19,786.00	199,187.00	199,187.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000.00	(1,123.17)	876.83	876.83	-
Textbooks	2,000.00	(1,179.99)	820.01	820.01	
Other objects					
Total learning/language:	<u>183,401.00</u>	<u>17,482.84</u>	<u>200,883.84</u>	<u>200,883.84</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 887,574.00	(43,885.00)	843,689.00	837,210.35	6,478.65
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	5,000.00	(5,000.00)	-	-	
Textbooks					
Other objects					
Total resource room	<u>892,574.00</u>	<u>(48,885.00)</u>	<u>843,689.00</u>	<u>837,210.35</u>	<u>6,478.65</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,431,399.00	(33,608.95)	1,397,790.05	1,389,943.42	7,846.63
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	1,042,378.00	(166,817.00)	875,561.00	841,457.33	34,103.67
Other salaries for instruction	-	-	-	-	
Purchased professional/ educational services	-	-	-	-	
Other purchased services	-	-	-	-	
General supplies	9,406.00	(2,998.75)	6,407.25	6,407.25	
Textbooks	2,863.00	(40.69)	2,822.31	2,822.31	
Other objects	-	-	-	-	
Total bilingual education	<u>1,054,647.00</u>	<u>(169,856.44)</u>	<u>884,790.56</u>	<u>850,686.89</u>	<u>34,103.67</u>
School sponsored activities:					
Salaries	39,384.00	(5,384.00)	34,000.00	20,348.00	13,652.00
Purchased Services					
Trasvel	10,000.00	(115.44)	9,884.56	9,434.56	450.00
Extracurricular - supplies					
Other objects	13,000.00	450.00	13,450.00	12,844.29	605.71
Miscellaneous Expenditures	6,900.00	(6,473.93)	426.07	426.07	-
Total school sponsored activities	<u>69,284.00</u>	<u>(11,523.37)</u>	<u>57,760.63</u>	<u>43,052.92</u>	<u>14,707.71</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>8,087,200.00</u>	<u>(5,409.54)</u>	<u>8,081,790.46</u>	<u>7,992,982.02</u>	<u>88,808.44</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	166,890.00	65,959.00	232,849.00	232,846.50	2.50
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,954.00	(2,012.48)	3,941.52	3,941.52	
Other objects					
Total health services	172,844.00	63,946.52	236,790.52	236,788.02	2.50
Guidance					
Salaries of other professional staff	542,385.00	(115,406.06)	426,978.94	426,978.94	
Purchased professional educational services	11,590.00		11,590.00	11,590.00	
Travel					
Supplies and materials	1,000.00	(1.46)	998.54	907.61	90.93
Other objects					
Total other support services - students - related services	554,975.00	(115,407.52)	439,567.48	439,476.55	90.93
Improvement of instruction services:					
Salaries of supervisors of instruction	4,230.00		4,230.00	-	4,230.00
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	4,230.00	-	4,230.00	-	4,230.00
Educational media services/school library:					
Salaries	123,188.00	(86,968.00)	36,220.00	36,219.40	0.60
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	378.97	1,278.97	1,046.50	232.47
Other objects					
Total educational media services/school library	124,088.00	(86,589.03)	37,498.97	37,265.90	233.07

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<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	509,871.00	19,119.00	528,990.00	528,989.65	0.35
Salaries of secretarial and clerical assistants	185,253.00	58,039.00	243,292.00	243,290.70	1.30
Purchased professional and technical services	15,000.00	13,071.00	28,071.00	23,566.00	4,505.00
Other purchased services	3,000.00	(3,000.00)	-	-	
Travel					
Supplies and materials	10,451.00	(2,674.28)	7,776.72	7,762.71	14.01
Other objects	15,840.00	(3,100.32)	12,739.68	12,667.76	71.92
Total support services school administration	739,415.00	81,454.40	820,869.40	816,276.82	4,592.58
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	443,719.00	105,035.16	548,754.16	548,738.79	15.37
Purchased professional and technical services	28,600.00	(28,600.00)	-	-	
General supplies					
Total Security	472,319.00	76,435.16	548,754.16	548,738.79	15.37
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	3,130,752.00	(6,050.80)	3,124,701.20	3,124,701.20	
Total employee benefits	3,130,752.00	(6,050.80)	3,124,701.20	3,124,701.20	-
Total undistributed expenditures	5,198,623.00	13,788.73	5,212,411.73	5,203,247.28	9,164.45
Total expenditures - current expense	13,285,823.00	8,379.19	13,294,202.19	13,196,229.30	97,972.89

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	13,285,823.00	8,379.19	13,294,202.19	13,196,229.30	97,972.89
Other financing sources:					
Operating transfer in	13,285,823.00	8,379.19	13,294,202.19	13,196,229.30	97,972.89
Total other financing sources	13,285,823.00	8,379.19	13,294,202.19	13,196,229.30	97,972.89
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, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	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	5,625,560.00	579,078.37	6,204,638.37	6,196,870.99	7,767.38
Regular programs - undistributed instruction:					
Other salaries for instruction	27,819.00	2,378.00	30,197.00	30,197.00	
Purchased professional/educational services	1,000.00	18,750.00	19,750.00	18,033.80	1,716.20
Other purchased services	9,250.00		9,250.00	1,407.74	7,842.26
Travel	-	2,900.00	2,900.00	2,646.97	253.03
General supplies	236,004.00	(111,563.28)	124,440.72	98,005.45	26,435.27
Textbooks	37,002.00	(3,000.00)	34,002.00	23,266.70	10,735.30
Other objects	4,905.00	(2,722.00)	2,183.00	1,383.86	799.14
Total regular programs	5,941,540.00	485,821.09	6,427,361.09	6,371,812.51	55,548.58
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased 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, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 528,756.00	(65,572.50)	463,183.50	457,226.32	5,957.18
Other salaries for instruction	49,521.00		49,521.00	48,711.00	810.00
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000.00		1,000.00	948.12	51.88
Textbooks					
Other objects					
Total learning/language:	<u>579,277.00</u>	<u>(65,572.50)</u>	<u>513,704.50</u>	<u>506,885.44</u>	<u>6,819.06</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 558,133.00	146,128.29	704,261.29	704,261.29	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	500.00		500.00	500.00	
Textbooks					
Other objects					
Total resource room	<u>558,633.00</u>	<u>146,128.29</u>	<u>704,761.29</u>	<u>704,761.29</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>1,137,910.00</u>	<u>80,555.79</u>	<u>1,218,465.79</u>	<u>1,211,646.73</u>	<u>6,819.06</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	463,995.00	(20,337.35)	443,657.65	442,702.65	955.00
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	36,796.00	1,586.97	38,382.97	37,375.03	1,007.94
Textbooks	20,500.00	(20,500.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>521,291.00</u>	<u>(39,250.38)</u>	<u>482,040.62</u>	<u>480,077.68</u>	<u>1,962.94</u>
School sponsored activities:					
Salaries	39,452.00	51,537.00	90,989.00	90,988.40	0.60
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	18,972.38	18,972.38	18,972.38	
Miscellaneous Expenditures	3,000.00	6.01	3,006.01	2,500.00	506.01
Total school sponsored activities	<u>42,452.00</u>	<u>70,515.39</u>	<u>112,967.39</u>	<u>112,460.78</u>	<u>506.61</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>7,643,193.00</u>	<u>597,641.89</u>	<u>8,240,834.89</u>	<u>8,175,997.70</u>	<u>64,837.19</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	121,395.00	(34,552.40)	86,842.60	86,842.60	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,154.00	(3,159.56)	2,994.44	2,974.44	20.00
Other objects					
Total health services	127,549.00	(37,711.96)	89,837.04	89,817.04	20.00
Guidance					
Salaries of other professional staff	375,107.00	(12,494.84)	362,612.16	362,556.03	56.13
Purchased professional educational services	28,450.00	15,634.00	44,084.00	43,334.00	750.00
Travel					
Supplies and materials	4,689.00	(220.00)	4,469.00	4,469.00	
Other objects					
Total other support services - students - related services	408,246.00	2,919.16	411,165.16	410,359.03	806.13
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	53,202.00	(8,437.00)	44,765.00	44,765.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	(158.32)	741.68	741.68	-
Other objects					
Total educational media services/school library	54,102.00	(8,595.32)	45,506.68	45,506.68	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	<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	408,120.00	(7,881.51)	400,238.49	400,238.49	
Salaries of secretarial and clerical assistants	170,644.00	2,104.85	172,748.85	162,822.25	9,926.60
Purchased professional and technical services					
Other purchased services	1,500.00	(1,500.00)	-	-	
Travel					
Supplies and materials	8,000.00	167.27	8,167.27	6,959.17	1,208.10
Other objects	15,500.00	(784.96)	14,715.04	14,403.18	311.86
Total support services school administration	603,764.00	(7,894.35)	595,869.65	584,423.09	11,446.56
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	289,753.00	4,700.00	294,453.00	285,414.93	9,038.07
Purchased professional and technical services					
General supplies	500.00	2,615.00	3,115.00	3,110.21	4.79
Total Security	290,253.00	7,315.00	297,568.00	288,525.14	9,042.86
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	2,000.00	2,000.00	-	2,000.00
Total student transportation services	-	2,000.00	2,000.00	-	2,000.00
Employee benefits:					
Health Benefits	2,865,648.00	(549,277.38)	2,316,370.62	2,232,896.02	83,474.60
Total employee benefits	2,865,648.00	(549,277.38)	2,316,370.62	2,232,896.02	83,474.60
Total undistributed expenditures	4,349,562.00	(591,244.85)	3,758,317.15	3,651,527.00	106,790.15
Total expenditures - current expense	11,992,755.00	6,397.04	11,999,152.04	11,827,524.70	171,627.34

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Jefferson Arts Academy #84

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>11,992,755.00</u>	<u>6,397.04</u>	<u>11,999,152.04</u>	<u>11,827,524.70</u>	<u>171,627.34</u>
Other financing sources:					
Operating transfer in	<u>11,992,755.00</u>	<u>6,397.04</u>	<u>11,999,152.04</u>	<u>11,827,524.70</u>	<u>171,627.34</u>
Total other financing sources	<u>11,992,755.00</u>	<u>6,397.04</u>	<u>11,999,152.04</u>	<u>11,827,524.70</u>	<u>171,627.34</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$	\$	\$	\$	\$
Grades 1-5					
Grades 6-8					
Grades 9-12	3,939,718.00	223,727.16	4,163,445.16	3,581,747.14	581,698.02
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	4,500.00	8,792.20	13,292.20	13,292.20	
Other purchased services	9,250.00	(3,369.02)	5,880.98	5,880.98	
Travel	-	1,556.33	1,556.33	1,556.33	
General supplies	273,226.00	(180,954.09)	92,271.91	87,707.92	4,563.99
Textbooks	30,367.00	(7,133.29)	23,233.71	22,984.71	249.00
Other objects	14,905.00	(4,730.75)	10,174.25	10,174.25	
Total regular programs	<u>4,271,966.00</u>	<u>37,888.54</u>	<u>4,309,854.54</u>	<u>3,723,343.53</u>	<u>586,511.01</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 491,840.00	85,907.04	577,747.04	577,747.04	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000.00	(1,000.00)	-	-	
Textbooks					
Other objects					
Total learning/language:	<u>492,840.00</u>	<u>84,907.04</u>	<u>577,747.04</u>	<u>577,747.04</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational 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/ educational 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/ educational 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					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 875,482.00	(58,658.33)	816,823.67	816,823.00	0.67
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>875,482.00</u>	<u>(58,658.33)</u>	<u>816,823.67</u>	<u>816,823.00</u>	<u>0.67</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,368,322.00	26,248.71	1,394,570.71	1,394,570.04	0.67
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	272,686.00	13,233.00	285,919.00	285,917.26	1.74
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,855.00	(3,425.97)	1,429.03	1,429.03	
Textbooks	1,059.00		1,059.00	1,058.37	0.63
Other objects	-		-	-	
Total bilingual education	<u>278,600.00</u>	<u>9,807.03</u>	<u>288,407.03</u>	<u>288,404.66</u>	<u>2.37</u>
School sponsored activities:					
Salaries	22,324.00	(1,467.80)	20,856.20	20,856.20	
Purchased Services					
Trasvel	14,500.00	16,329.00	30,829.00	30,829.00	
Extracurricular - supplies					
Other objects	2,000.00	(275.00)	1,725.00	1,725.00	
Miscellaneous Expenditures	3,000.00	2,635.60	5,635.60	4,878.45	757.15
Total school sponsored activities	<u>41,824.00</u>	<u>17,221.80</u>	<u>59,045.80</u>	<u>58,288.65</u>	<u>757.15</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>5,960,712.00</u>	<u>91,166.08</u>	<u>6,051,878.08</u>	<u>5,464,606.88</u>	<u>587,271.20</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 48,651.00	(46,204.33)	2,446.67	2,446.67	-
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	48,651.00	(46,204.33)	2,446.67	2,446.67	-
Health services:					
Salaries	81,737.00	931.00	82,668.00	82,668.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,494.00	(1,654.35)	2,839.65	2,828.62	11.03
Other objects					
Total health services	86,231.00	(723.35)	85,507.65	85,496.62	11.03
Guidance					
Salaries of other professional staff	258,269.00	3,132.99	261,401.99	261,401.99	
Purchased professional educational services	4,000.00	(1,263.00)	2,737.00	2,737.00	
Travel					
Supplies and materials	3,371.00	(702.00)	2,669.00	2,669.00	
Other objects					
Total other support services - students - related services	265,640.00	1,167.99	266,807.99	266,807.99	-
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	69,447.00	(28,995.29)	40,451.71	40,451.00	0.71
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	(900.00)	-	-	
Other objects					
Total educational media services/school library	70,347.00	(29,895.29)	40,451.71	40,451.00	0.71

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<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	282,262.00	60,268.00	342,530.00	342,528.57	1.43
Salaries of secretarial and clerical assistants	177,153.00	(3,278.92)	173,874.08	173,874.00	0.08
Purchased professional and technical services					
Other purchased services	6,500.00	(6,500.00)	-	-	
Travel					
Supplies and materials	7,730.00	(829.88)	6,900.12	6,894.13	5.99
Other objects	9,600.00	(6,843.00)	2,757.00	2,755.97	1.03
Total support services school administration	483,245.00	42,816.20	526,061.20	526,052.67	8.53
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	277,994.00	74,020.48	352,014.48	352,014.48	
Purchased professional and technical services					
General supplies	400.00	300.00	700.00	696.00	4.00
Total Security	278,394.00	74,320.48	352,714.48	352,710.48	4.00
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	1,825.00	1,825.00	1,825.00	
Total student transportation services	-	1,825.00	1,825.00	1,825.00	-
Employee benefits:					
Health Benefits	2,255,909.00	(122,411.37)	2,133,497.63	2,133,497.63	
Total employee benefits	2,255,909.00	(122,411.37)	2,133,497.63	2,133,497.63	-
Total undistributed expenditures	3,488,417.00	(79,104.67)	3,409,312.33	3,409,288.06	24.27
Total expenditures - current expense	9,449,129.00	12,061.41	9,461,190.41	8,873,894.94	587,295.47

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>9,449,129.00</u>	<u>12,061.41</u>	<u>9,461,190.41</u>	<u>8,873,894.94</u>	<u>587,295.47</u>
Other financing sources:					
Operating transfer in	<u>9,449,129.00</u>	<u>12,061.41</u>	<u>9,461,190.41</u>	<u>8,873,894.94</u>	<u>587,295.47</u>
Total other financing sources	<u>9,449,129.00</u>	<u>12,061.41</u>	<u>9,461,190.41</u>	<u>8,873,894.94</u>	<u>587,295.47</u>
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>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$				
Grades 1-5					
Grades 6-8					
Grades 9-12	4,382,103.00	591,496.64	4,973,599.64	4,841,588.81	132,010.83
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	3,000.00	21,390.95	24,390.95	24,390.95	
Other purchased services	-		-	-	
Travel	27,250.00	(10,751.96)	16,498.04	16,318.04	180.00
General supplies	237,963.00	(98,982.80)	138,980.20	133,853.80	5,126.40
Textbooks	75,836.00	(44,173.42)	31,662.58	31,662.58	
Other objects	24,500.00	(1,766.92)	22,733.08	22,733.08	
Total regular programs	<u>4,750,652.00</u>	<u>457,212.49</u>	<u>5,207,864.49</u>	<u>5,070,547.26</u>	<u>137,317.23</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 64,583.00	(789.00)	63,794.00	63,794.00	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>64,583.00</u>	<u>(789.00)</u>	<u>63,794.00</u>	<u>63,794.00</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>64,583.00</u>	<u>(789.00)</u>	<u>63,794.00</u>	<u>63,794.00</u>	<u>-</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	45,414.00	(648.00)	44,766.00	44,765.00	1.00
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	90,747.00	(41,166.46)	49,580.54	49,580.54	
Textbooks	369.00	(369.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>136,530.00</u>	<u>(42,183.46)</u>	<u>94,346.54</u>	<u>94,345.54</u>	<u>1.00</u>
School sponsored activities:					
Salaries	32,405.00	24,444.50	56,849.50	56,849.50	
Purchased Services					
Trasvel	10,000.00	3,282.76	13,282.76	13,282.76	
Extracurricular - supplies					
Other objects	35,078.00	(14,741.74)	20,336.26	18,712.26	1,624.00
Miscellaneous Expenditures	6,874.00	(4,874.00)	2,000.00	1,765.00	235.00
Total school sponsored activities	<u>84,357.00</u>	<u>8,111.52</u>	<u>92,468.52</u>	<u>90,609.52</u>	<u>1,859.00</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>5,036,122.00</u>	<u>422,351.55</u>	<u>5,458,473.55</u>	<u>5,319,296.32</u>	<u>139,177.23</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	208,462.00	(138,492.00)	69,970.00	69,970.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,865.00	1,451.80	6,316.80	6,316.80	
Other objects					
Total health services	213,327.00	(137,040.20)	76,286.80	76,286.80	-
Guidance					
Salaries of other professional staff	195,757.00	(765.55)	194,991.45	194,991.45	
Purchased professional educational services	49,750.00	(8,170.00)	41,580.00	41,580.00	
Travel					
Supplies and materials	4,238.00	(1,273.63)	2,964.37	2,964.37	
Other objects					
Total other support services - students - related services	249,745.00	(10,209.18)	239,535.82	239,535.82	-
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	76,717.00	(31,951.00)	44,766.00	44,765.00	1.00
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	5,160.00	6,060.00	6,021.51	38.49
Other objects					
Total educational media services/school library	77,617.00	(26,791.00)	50,826.00	50,786.51	39.49

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	<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	288,025.00	(28,453.40)	259,571.60	259,571.60	
Salaries of secretarial and clerical assistants	166,726.00	(21,729.23)	144,996.77	144,996.77	
Purchased professional and technical services					
Other purchased services	750.00	(750.00)	-	-	
Travel					
Supplies and materials	18,650.00	(3,068.86)	15,581.14	15,581.14	
Other objects	15,690.00	(347.88)	15,342.12	15,342.12	
Total support services school administration	489,841.00	(54,349.37)	435,491.63	435,491.63	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	411,146.00	(189,071.16)	222,074.84	221,553.95	520.89
Purchased professional and technical services	-		-	-	
General supplies	-	9,361.00	9,361.00	9,361.00	
Total Security	411,146.00	(179,710.16)	231,435.84	230,914.95	520.89
Student transportation services:					
Contracted services (other than between home and school) - vendors	270.00	(270.00)	-	-	
Total student transportation services	270.00	(270.00)	-	-	-
Employee benefits:					
Health Benefits	1,901,174.00	(12,703.42)	1,888,470.58	1,888,470.58	
Total employee benefits	1,901,174.00	(12,703.42)	1,888,470.58	1,888,470.58	-
Total undistributed expenditures	3,343,120.00	(421,073.33)	2,922,046.67	2,921,486.29	560.38
Total expenditures - current expense	8,379,242.00	1,278.22	8,380,520.22	8,240,782.61	139,737.61

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Elizabeth High School #89

	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	8,379,242.00	1,278.22	8,380,520.22	8,240,782.61	139,737.61
Other financing sources:					
Operating transfer in	8,379,242.00	1,278.22	8,380,520.22	8,240,782.61	139,737.61
Total other financing sources	8,379,242.00	1,278.22	8,380,520.22	8,240,782.61	139,737.61
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, 2017

EXHIBIT D-3

School: Academy of Finance #90

	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	1,019,617.00	400,829.66	1,420,446.66	1,342,318.09	78,128.57
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	-	3,908.00	3,908.00	3,908.00	
Other purchased services	750.00	(750.00)	-	-	
Travel	-	1,520.20	1,520.20	1,520.20	
General supplies	250,686.00	(222,021.84)	28,664.16	27,978.79	685.37
Textbooks	17,905.00	(1,778.03)	16,126.97	16,126.97	
Other objects	-	566.97	566.97	566.97	
Total regular programs	<u>1,288,958.00</u>	<u>182,274.96</u>	<u>1,471,232.96</u>	<u>1,392,419.02</u>	<u>78,813.94</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily 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, 2017

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$				
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
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, 2017

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 86,329.00	27,630.00	113,959.00	113,958.60	0.40
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>86,329.00</u>	<u>27,630.00</u>	<u>113,959.00</u>	<u>113,958.60</u>	<u>0.40</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	86,329.00	27,630.00	113,959.00	113,958.60	0.40
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	97,810.00	(2,079.00)	95,731.00	95,731.00	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,421.00	(2,421.00)	-	-	
Textbooks	845.00	(845.00)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>101,076.00</u>	<u>(5,345.00)</u>	<u>95,731.00</u>	<u>95,731.00</u>	<u>-</u>
School sponsored activities:					
Salaries	9,745.00	5,983.00	15,728.00	15,728.00	
Purchased Services					
Trasvel	-		-	-	
Extracurricular - supplies					
Other objects	2,000.00	1,140.00	3,140.00	3,140.00	
Miscellaneous Expenditures	3,000.00	(2,720.00)	280.00	270.30	9.70
Total school sponsored activities	<u>14,745.00</u>	<u>4,403.00</u>	<u>19,148.00</u>	<u>19,138.30</u>	<u>9.70</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>1,491,108.00</u>	<u>208,962.96</u>	<u>1,700,070.96</u>	<u>1,621,246.92</u>	<u>78,824.04</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$				
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	95,672.00	(5,807.00)	89,865.00	89,865.00	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,610.00	208.85	1,818.85	1,818.85	
Other objects					
Total health services	97,282.00	(5,598.15)	91,683.85	91,683.85	-
Guidance					
Salaries of other professional staff	-	87,667.91	87,667.91	87,667.91	
Purchased professional educational services	-		-	-	
Travel					
Supplies and materials	1,000.00	(1,000.00)	-	-	
Other objects					
Total other support services - students - related services	1,000.00	86,667.91	87,667.91	87,667.91	-
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	900.00	(456.00)	444.00	444.00	
Other objects					
Total educational media services/school library	900.00	(456.00)	444.00	444.00	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Academy of Finance #90

	<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	124,442.00	(11,706.06)	112,735.94	112,735.94	
Salaries of secretarial and clerical assistants	59,935.00	(32,583.04)	27,351.96	27,351.96	
Purchased professional and technical services					
Other purchased services	6,500.00	(6,500.00)	-	-	
Travel					
Supplies and materials	8,595.00	(5,856.37)	2,738.63	2,738.63	-
Other objects	13,340.00	(11,085.00)	2,255.00	2,255.00	
Total support services school administration	212,812.00	(67,730.47)	145,081.53	145,081.53	-
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	91,322.00	63,277.96	154,599.96	154,599.96	
Purchased professional and technical services	28,600.00	(28,600.00)	-	-	
General supplies	-	2,400.00	2,400.00	2,400.00	
Total Security	119,922.00	37,077.96	156,999.96	156,999.96	-
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	-	-	-	
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	530,208.00	(258,924.21)	271,283.79	271,283.79	-
Total employee benefits	530,208.00	(258,924.21)	271,283.79	271,283.79	-
Total undistributed expenditures	962,124.00	(208,962.96)	753,161.04	753,161.04	-
Total expenditures - current expense	2,453,232.00	-	2,453,232.00	2,374,407.96	78,824.04

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

EXHIBIT D-3

School: Academy of Finance #90

	<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	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>2,453,232.00</u>	<u>-</u>	<u>2,453,232.00</u>	<u>2,374,407.96</u>	<u>78,824.04</u>
Other financing sources:					
Operating transfer in	<u>2,453,232.00</u>	<u>-</u>	<u>2,453,232.00</u>	<u>2,374,407.96</u>	<u>78,824.04</u>
Total other financing sources	<u>2,453,232.00</u>	<u>-</u>	<u>2,453,232.00</u>	<u>2,374,407.96</u>	<u>78,824.04</u>
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, 2017

	Title I	I.D.E.A.	Title II	Title III	Miscellaneous Grants	Nonpublic Projects	Adult Programs	State Funded Programs	Total 2017
REVENUES:									
Other sources	\$	\$	\$	\$	\$	\$	\$	\$	\$
State sources								45,715,759	46,904,644
Federal sources	8,773,218	6,342,254	1,532,642	1,360,542	427,192	1,051,004	72,072		18,507,920
Total Revenues	\$ 8,773,218	\$ 6,342,254	\$ 1,532,642	\$ 1,360,542	\$ 666,096	\$ 1,051,004	\$ 72,072	\$ 45,715,759	\$ 65,513,587
EXPENDITURES:									
Instruction:									
Salaries of teachers	\$ 1,845,323	\$ 271,355	\$ 450,297	\$ 106,734	\$ 111,967	\$	\$	\$ 15,973,860	\$ 18,759,536
Other salaries for instruction	36,511				6,070			7,494,550	7,494,550
Purchased professional services		5,178,956			99,580				42,581
Miscellaneous purchased services	300,010	24,056		31,741	223,203		21,438	192,756	5,278,536
General supplies						75,658			793,184
Textbooks					16			20,845	75,658
Other objects									20,861
Total instruction	2,181,844	5,474,347	450,297	138,475	440,836	75,658	21,438	23,681,991	32,464,886
Support services:									
Salaries of supervisors of instr.	189,408								189,408
Salaries - other prof. staff		306,000		176,312	131,201			4,100,913	4,714,426
Other salaries			193,829				46,679		240,508
Employee benefits	490,442	137,859	175,701	56,370	22,367		3,570	9,912,479	10,798,788
Purchased professional services	181,560	413,038	120,977	13,451	19,278	975,346		11,295,796	13,019,446
Travel		3,495						9,840	13,335
Miscellaneous purchased services	245		4,644	5,958	225			15,667	26,739
Supplies and materials	67,950	7,515	46,000		11,418		385	32,515	165,783
Miscellaneous expenditures								2,663	2,663
Total support services	929,605	867,907	541,151	252,091	184,489	975,346	50,634	25,369,873	29,171,096
Facilities acquisition and construction services:									
Instructional equipment					40,771				40,771
Total facilities acquisition and construction services					40,771				40,771
Total Expenditures	3,111,449	6,342,254	991,448	390,566	666,096	1,051,004	72,072	49,051,863	61,676,752
Other Financing Sources (Uses):									
Transfer from general fund								3,336,104	3,336,104
Contribution to School Based Budgets	(5,661,769)		(541,194)	(969,976)					(7,172,939)
Total Other Financing Sources(Uses):	(5,661,769)		(541,194)	(969,976)				3,336,104	(3,836,835)
Total Outflows	\$ 8,773,218	\$ 6,342,254	\$ 1,532,642	\$ 1,360,542	\$ 666,096	\$ 1,051,004	\$ 72,072	\$ 45,715,759	\$ 65,513,587
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, 2017

	<u>Title I Basic</u>	<u>Title I Carryover</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ 8,224,361	\$ 548,857	\$ 8,773,218
Total revenues	<u>\$ 8,224,361</u>	<u>\$ 548,857</u>	<u>\$ 8,773,218</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 1,746,823	\$ 98,500	\$ 1,845,323
Supplies and materials	222,760	77,250	300,010
Other Purchased Services	<u>35,143</u>	<u>1,368</u>	<u>36,511</u>
Total instruction	<u>2,004,726</u>	<u>177,118</u>	<u>2,181,844</u>
Support services:			
Salaries of supervisors of instruction	171,287	18,121	189,408
Personal services - employee benefits	453,349	37,093	490,442
Purchased professional services	144,398	37,162	181,560
Other Purchased Professional Services	245		245
Supplies and materials	<u>67,950</u>		<u>67,950</u>
Total support services	<u>837,229</u>	<u>92,376</u>	<u>929,605</u>
Total expenditures	2,841,955	269,494	3,111,449
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	<u>(5,382,406)</u>	<u>(279,363)</u>	<u>(5,661,769)</u>
Total Outflows	<u>\$ 8,224,361</u>	<u>\$ 548,857</u>	<u>\$ 8,773,218</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, 2017

	I.D.E.A Part B Basic	I.D.E.A. Preschool	Total
REVENUES:			
Federal sources	\$ 6,085,937	\$ 256,317	\$ 6,342,254
Total revenues	<u>\$ 6,085,937</u>	<u>\$ 256,317</u>	<u>\$ 6,342,254</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 271,355	\$	\$ 271,355
Other Purchased Services	4,923,312	255,644	5,178,956
General supplies	24,036		24,036
Total instruction	<u>5,218,703</u>	<u>255,644</u>	<u>5,474,347</u>
Support services:			
Salaries	306,000		306,000
Employee benefits	137,859		137,859
Purchased services	412,365	673	413,038
Supplies and materials	7,515		7,515
Travel	3,495		3,495
Total support services	<u>867,234</u>	<u>673</u>	<u>867,907</u>
Total expenditures	<u>\$ 6,085,937</u>	<u>\$ 256,317</u>	<u>\$ 6,342,254</u>

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, 2017

	Title IIA	Title IIA Carryover	Total
REVENUES:			
Federal sources	\$ 1,071,114	\$ 461,528	\$ 1,532,642
Total revenues	\$ 1,071,114	\$ 461,528	\$ 1,532,642
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 450,297	\$	\$ 450,297
Total instruction	450,297		450,297
Support services:			
Salaries	193,829		193,829
Purchased professional services	117,769	3,208	120,977
Other Purchased Services	4,644		4,644
Employee benefits	175,701		175,701
General supplies		46,000	46,000
Total support services	491,943	49,208	541,151
Total Expenditures	942,240	49,208	991,448
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	(128,874)	(412,320)	(541,194)
Total Outflows	\$ 1,071,114	\$ 461,528	\$ 1,532,642

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, 2017

	Title IIIA Basic	Title IIIA CO	Title IIIA Immigrant	Title IIIA CO Immigrant	Total
REVENUES:					
Federal sources	\$ 1,074,205	\$ 103,205	\$ 23,956	\$ 159,176	\$ 1,360,542
Total revenues	<u>\$ 1,074,205</u>	<u>\$ 103,205</u>	<u>\$ 23,956</u>	<u>\$ 159,176</u>	<u>\$ 1,360,542</u>
EXPENDITURES:					
Instruction:					
Salaries	\$ 106,734	\$	\$	\$	\$ 106,734
General Supplies	2,782	5,003	23,956		31,741
Total instruction	<u>109,516</u>	<u>5,003</u>	<u>23,956</u>		<u>138,475</u>
Support services:					
Salaries	176,312				176,312
Employee Benefits	56,370				56,370
Miscellaneous	5,958				5,958
Other Purchased Services	13,451				13,451
Total support services	<u>252,091</u>				<u>252,091</u>
Total Expenditures	361,607	5,003			390,566
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	<u>(712,598)</u>	<u>(98,202)</u>		<u>(159,176)</u>	<u>(969,976)</u>
Total Outflows	<u>\$ 1,074,205</u>	<u>\$ 103,205</u>	<u>\$ 23,956</u>	<u>\$ 159,176</u>	<u>\$ 1,360,542</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, 2017

	<u>Adult Basic Skills</u>	<u>Total</u>	
REVENUES:			
Federal sources	\$ 72,072	72,072	
Total revenues	\$ 72,072	\$ 72,072	
EXPENDITURES:			
Instruction:			
General supplies	21,438	21,438	
Total instruction	21,438	21,438	
Support services:			
Salaries	46,679	46,679	
Employee benefits	3,570	3,570	
General supplies	385	385	
Total support services	50,634	50,634	
Total expenditures	\$ 72,072	\$ 72,072	

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, 2017

	Textbook	Technology	Compensatory Education	English as a Second Language	Transportation Services	Security Aid	Home Instruction	Supplementary Instruction	Examination/Classification	Corrective Speech	Nursing Services	Total
REVENUES:												
State sources	\$ 75,658	\$ 34,313	\$ 282,267	\$ 2,558	\$ 55,886	\$ 73,408	\$ 1,211	\$ 138,422	\$ 212,878	\$ 39,493	\$ 134,910	\$ 1,051,004
Total revenues	\$ 75,658	\$ 34,313	\$ 282,267	\$ 2,558	\$ 55,886	\$ 73,408	\$ 1,211	\$ 138,422	\$ 212,878	\$ 39,493	\$ 134,910	\$ 1,051,004
EXPENDITURES:												
Instruction:												
Textbooks	\$ 75,658	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 75,658
Total instruction	75,658											75,658
Support services:												
Purchased professional		34,313	282,267	2,558	55,886	73,408	1,211	138,422	212,878	39,493	134,910	975,346
Total support services		34,313	282,267	2,558	55,886	73,408	1,211	138,422	212,878	39,493	134,910	975,346
Total expenditures	\$ 75,658	\$ 34,313	\$ 282,267	\$ 2,558	\$ 55,886	\$ 73,408	\$ 1,211	\$ 138,422	\$ 212,878	\$ 39,493	\$ 134,910	\$ 1,051,004

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, 2017

	NIAC Content Development 2016/2017	Carl Perkins 2016/2017	Infinium Grant	Wholesale Club Grant	Building Capacities Pathways Grant	Bayway Good Neighbor	BASF Science Grant	Colonial Pipeline Grant
REVENUES:								
Other sources	\$ 40,123		\$ 1,944	\$ 1,155	\$ 97,758	\$ 3,298	\$ 3,254	\$ 553
State sources		266,402						
Federal sources								
Total revenues	\$ 40,123	\$ 266,402	\$ 1,944	\$ 1,155	\$ 97,758	\$ 3,298	\$ 3,254	\$ 553
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$	\$ 28,631	\$	\$	\$	\$	\$	\$ 970
Purchased professional services		6,070						
Other Purchase Services								
Textbooks								
Miscellaneous		173,115	1,944		39,051	3,298		553
General supplies								
Total instruction		\$ 207,816	\$ 1,944		\$ 39,051	\$ 3,298	\$ 970	\$ 553
Support services:								
Salaries of other professional staff	29,719	16,632		1,155	42,735			
Other salaries								
Personal services - employee benefits	4,185	3,463			3,269			
Purchased professional services					9,778			
Miscellaneous Purchase Services					225			
Supplies and materials	6,219	420					2,284	
Travel								
Total support services	\$ 40,123	\$ 20,515		\$ 1,155	\$ 56,007		\$ 2,284	
Facilities acquisition and construction services:								
Instructional equipment		38,071			2,700			
Total facilities acquisition and construction services		\$ 38,071			\$ 2,700			
Contribution to Whole School Reform								
Total expenditures	\$ 40,123	\$ 266,402	\$ 1,944	\$ 1,155	\$ 97,758	\$ 3,298	\$ 3,254	\$ 553

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, 2017

	SPAN Grant	NEA Read Across America Grant	Conoco Phillips Good Neighbor Fund	Todd Bowls Grant	Race to the Top	Marine JR ROTC	Phillips 66 Bay Refinery Grant	Total
REVENUES:								
Other sources	\$ 3,196	\$ 999	\$ 723	\$ 16	\$	\$ 82,366	\$ 3,519	\$ 101,023
State sources					160,790			137,881
Federal sources								427,192
Total revenues	\$ 3,196	\$ 999	\$ 723	\$ 16	\$ 160,790	\$ 82,366	\$ 3,519	\$ 666,096
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$	\$	\$	\$	\$	\$ 82,366	\$	\$ 111,967
Purchased professional services								6,070
Other Purchase Services					99,580			99,580
Textbooks								16
Miscellaneous	1,000		723	16			3,519	223,203
General supplies								
Total instruction	1,000		723	16	99,580	82,366	3,519	440,836
Support services:								
Salaries of other professional staff	700				40,260			131,201
Other salaries								
Personal services - employee benefits					11,450			22,367
Purchased professional services					9,500			19,278
Miscellaneous Purchase Services	1,496	999						225
Supplies and materials								11,418
Travel								
Total support services	2,196	999			61,210			184,489
Facilities acquisition and construction services:								
Instructional equipment								40,771
Total facilities acquisition and construction services								40,771
Contribution to Whole School Reform								
Total expenditures	\$ 3,196	\$ 999	\$ 723	\$ 16	\$ 160,790	\$ 82,366	\$ 3,519	\$ 666,096

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 16,014,279	\$ 15,973,860	\$ 40,419
Other salaries - instruction	7,532,200	7,494,530	37,670
General supplies	309,090	192,756	116,334
Miscellaneous - Other Objects	33,000	20,845	12,155
Total instruction	<u>23,888,569</u>	<u>23,681,991</u>	<u>206,578</u>
Support services:			
Salaries - other prof. staff	4,441,437	4,100,913	340,524
Benefits	10,686,532	9,912,479	774,053
Purchased services	11,296,489	11,295,796	693
Other purchased professional services	53,624	15,667	37,957
Travel	11,670	9,840	1,830
Supplies	63,905	32,515	31,390
Miscellaneous	38,928	2,663	36,265
Total support services	<u>26,592,585</u>	<u>25,369,873</u>	<u>1,222,712</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>20,500</u>
Total expenditures	<u>\$ 50,501,654</u>	<u>\$ 49,051,863</u>	<u>\$ 1,449,791</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2016-2017 Pre-K/ECPA Allocation	\$ 45,570,636
Add: Actual ECPA Carryover (June 30, 2016)	2,164,987
Add: Budgeted Transfer From General Fund	3,336,104
Total Funds Available for 2016-2017 Budget	<u>51,071,727</u>
Less: 2016-2017 Budgeted Pre-K (including prior year carryover)	<u>(50,501,654)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2017	570,073
Add: June 30, 2017 Unexpended ECPA	<u>1,449,791</u>
2016-2017 Actual Carryover - ECPA	<u>\$ 2,019,864</u>
2016-2017 Pre-K Carryover Budgeted in 2017-2018	<u>\$ 875,076</u>

CAPITAL PROJECTS FUND
DETAIL STATEMENTS

EXHIBIT "F-1"

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES - BUDGETARY BASIS
AS OF JUNE 30, 2017

<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	\$127,017,909	\$77,025,801	\$9,792,150	\$40,199,959
Totals		\$127,017,909	\$77,025,801	\$9,792,150	\$40,199,959

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, 2017

Expenditures and Other Financing Uses:	
Construction services	\$9,792,150
Total expenditures	<u>9,792,150</u>
Net change in fund balance	(9,792,150)
Fund balance - beginning	<u>49,992,109</u>
Fund balance - ending	<u><u>\$40,199,959</u></u>
Fund Balance - budgetary basis	\$40,199,959
Less: SCC/SDA Grants not recognized under GAAP	<u>(40,199,959)</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, 2017

	<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	77,025,801	9,792,150	86,817,951	127,017,909
Construction services	77,025,801	9,792,150	86,817,951	127,017,909
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>\$49,992,108</u>	<u>(\$9,792,150)</u>	<u>\$40,199,959</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, 2017

	Trust		Agency			June 30 2017
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Payroll	
ASSETS						
Cash and cash equivalents	\$ 1,003,674	\$ 57,357	\$ 1,061,031	\$ 239,327	\$ 18,294,214	\$ 19,594,572
Interfund loans receivable					367,807	367,807
Intrafund Receivable	1,699,086		1,699,086			1,699,086
Total Assets	\$ 2,702,760	\$ 57,357	\$ 2,760,117	\$ 239,327	\$ 18,662,021	\$ 21,661,465
LIABILITIES						
Payroll deductions and withholdings	\$	\$	\$	\$	\$ 16,962,935	\$ 16,962,935
Intrafund Payable					1,699,086	1,699,086
Due to student groups				239,327	239,327	239,327
Total liabilities	\$	\$	\$	\$ 239,327	\$ 18,662,021	\$ 18,901,348
NET POSITION						
Held in trust for unemployment claims and other purposes	2,702,760		2,702,760			2,702,760
Held in trust for scholarship awards		57,357	57,357			57,357
Total net position	\$ 2,702,760	\$ 57,357	\$ 2,760,117	\$	\$	\$ 2,760,117

CITY OF ELIZABETH SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
ADDITIONS:			
Contributions:			
Donations	\$	\$	\$
Employee contributions	398,999		398,999
Other		2,700	2,700
Total Contributions	398,999	2,700	401,699
Investment earnings:			
Interest	2,005		2,005
Total investment earnings	2,005		2,005
Total additions	401,004	2,700	403,704
DEDUCTIONS:			
Scholarships awarded		4,741	4,741
Total deductions		4,741	4,741
Change in net position	401,004	(2,041)	398,963
Net position—beginning of the year	2,301,756	59,398	2,361,154
Net position—end of the year	\$ 2,702,760	\$ 57,357	\$ 2,760,117

CITY OF ELIZABETH SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2017</u>
Pre-K - Grade 8 Schools				
George Washington School #1	\$ 416	\$ 12,440	\$ 12,765	\$ 91
Battin # 4	4,123	15,291	16,370	3,044
Mable G. Holmes # 5	5,196	15,208	19,366	1,038
Marquis de Lafayette #6	36	21,308	19,764	1,580
Terrence C. Reilly School # 7	30,103	127,897	150,486	7,514
iPrep Academy School # 8	1,930	27,763	24,100	5,593
Elmora School # 12	68		68	-
Benjamin Franklin # 13		15,365	11,048	4,317
Christopher Columbus School # 15	193		193	-
Madison Monroe School # 16	1,696	33,613	33,597	1,712
Robert Morris School # 18	6,542	26,419	25,966	6,995
Woodrow Wilson School # 19	4,632	6,542	6,941	4,233
Victor Mravlag School # 21	8,263	53,008	52,821	8,450
William Halloran School # 22	14,318	78,941	84,664	8,595
Nicholas Murray Butler # 23	4,874	18,539	23,639	(226)
Dr. Orlando Edreira Academy # 26	7,435		2,636	4,799
Dr. Antonia Pantoja # 27	9,033	8,159	12,940	4,252
Juan Pablo Duarte-Jose Julian Marti # 28		15,287	10,643	4,644
Dr. Albert Einstein Academy # 29	3,975	10,108	8,187	5,896
Ronald Reagan Academy # 30	18,569	49,988	57,074	11,483
Total prek - grade 8 schools	<u>121,402</u>	<u>535,876</u>	<u>573,268</u>	<u>84,010</u>
High school:				
Activity account	138,824	477,312	468,391	147,745
Athletic Account	8,913	85,155	86,496	7,572
Total high school	<u>147,737</u>	<u>562,467</u>	<u>554,887</u>	<u>155,317</u>
Total all schools	<u>\$ 269,139</u>	<u>\$ 1,098,343</u>	<u>\$ 1,128,155</u>	<u>\$ 239,327</u>

CITY OF ELIZABETH SCHOOL DISTRICT
 PAYROLL AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Increased</u> <u>By</u>	<u>Decreased</u> <u>By</u>	<u>Balance</u> <u>June 30, 2017</u>
Assets:				
Cash and cash equivalents	\$ 17,064,383	\$ 141,788,773	\$ 140,558,942	\$ 18,294,214
Interfund Receivable		367,807		367,807
Other accounts receivable				
Total Assets	<u>\$ 17,064,383</u>	<u>\$ 142,156,580</u>	<u>\$ 140,558,942</u>	<u>\$ 18,662,021</u>
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 128,049	\$ 127,270	\$ 239,393	\$ 15,926
Summer payment plan	13,667,989	14,455,178	13,666,622	14,456,545
Teachers' Pension and Annuity Fund	1,676,840	24,216,943	24,111,389	1,782,394
Public Employees' Retirement System	662,037	6,721,068	6,766,323	616,782
SUI and other withholdings	98,116	94,317,974	94,324,802	91,288
Garnishee	623	605,087	605,710	
Total payroll deductions and withholdings	<u>16,233,654</u>	<u>140,443,520</u>	<u>139,714,239</u>	<u>16,962,935</u>
Interfund payable-General Fund	180,058	664,060	844,118	
Intrafund Payable	<u>650,671</u>	<u>1,049,000</u>	<u>585</u>	<u>1,699,086</u>
Total liabilities	<u>\$ 17,064,383</u>	<u>\$ 142,156,580</u>	<u>\$ 140,558,942</u>	<u>\$ 18,662,021</u>

CITY OF ELIZABETH SCHOOL DISTRICT
HEALTH BENEFITS AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>June 30, 2016</u>	<u>Increased</u> <u>By</u>	<u>Decreased</u> <u>By</u>	<u>Balance</u> <u>June 30, 2017</u>
Assets:				
Cash and cash equivalents	\$ 3,669	\$ 17,362,734	\$ 17,366,403	\$
Interfund Receivable	<u>10,912</u>		<u>10,912</u>	
Total Assets	<u>\$ 14,581</u>	<u>\$ 17,362,734</u>	<u>\$ 17,377,315</u>	<u>\$ -0-</u>
Liabilities:				
Health benefits account	\$ 3,669	\$ 17,160,150	\$ 17,163,819	\$
Flexible spending account	<u>10,912</u>	<u>202,584</u>	<u>213,496</u>	
Total liabilities	<u>\$ 14,581</u>	<u>\$ 17,362,734</u>	<u>\$ 17,377,315</u>	<u>\$ -0-</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, 2017

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2016	Increased	Decreased	Amount Outstanding June 30, 2017	Amount Due in one year	Amount Due beyond one year
Computers	3.28%	\$ 14,091,750	\$ 14,091,750	\$	\$	14,091,750	3,354,264	10,737,487
School Buses	2.04%	532,937	532,937	160,000		372,937	44,959	327,978
Info Tech.	1.98%	345,000	345,000	117,257		227,743	112,757	114,985
Computers	0.69%	953,355	953,355	240,808		712,547	235,881	476,666
Computers	2.76%	456,164	363,347	85,336		278,011	87,093	190,918
Computers	1.98%	1,484,553	1,126,199	333,985		792,214	341,212	451,003
Phone Upgrade	3.18%	294,498	292,201	73,693		218,508	70,538	147,970
Computer Manager	1.98%	345,000	345,000	116,907		228,093	112,931	115,162
Photocopiers	4.73%	1,103,722	767,446	217,935		549,511	228,471	321,040
Computers	1.67%	8,448,828	4,475,588	1,966,516		2,509,072	1,999,827	509,245
Electrical Equipment	2.23%	9,951,326	8,196,895	658,238		7,538,657	674,506	6,864,150
Photocopiers	5.60%	731,158	389,098	150,034		239,064	158,667	80,397
Computers	3.09%	7,534,234	2,648,170	2,490,363		157,807	157,807	
Photocopiers	3.40%	849,923	211,409	180,693		30,716	30,716	
Photocopiers	5.49%	231,010	83,008	49,928		33,080	33,080	
Computers	2.48%	766,899	60,394	60,394				
		\$ 18,958,755	\$ 15,923,043	\$ 6,902,089		\$ 27,979,709	\$ 7,642,708	\$ 20,337,001

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES
 AS OF JUNE 30, 2017

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2016	Decreased	Amount Outstanding June 30, 2017	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 289,000	\$ 36,000	\$ 253,000	\$ 36,000	\$ 217,000
507-509 Westminster	5.00%	499,000	449,500	56,250	393,250	56,250	337,000
		\$	\$ 738,500	\$ 92,250	\$ 646,250	\$ 92,250	\$ 554,000

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	2017
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	\$ 413,734,515
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)	(38,215,581)	(40,519,817)	(46,900,204)	(221,900,459)	(204,245,987)	(223,366,797)
Total governmental activities net position	\$ 364,139,058	\$ 356,006,178	\$ 382,115,107	\$ 420,501,421	\$ 389,638,792	\$ 208,028,498	\$ 208,468,322	\$ 190,367,718
Business-type activities								
Net investment in capital assets	\$ 590,736	\$ 473,462	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412
Unrestricted	385,719	1,312,643	1,295,197	1,225,868	1,607,028	1,530,258	2,223,349	2,101,539
Total business-type activities net position	\$ 976,455	\$ 1,786,105	\$ 1,790,270	\$ 1,791,429	\$ 2,065,350	\$ 2,071,952	\$ 2,726,360	\$ 2,482,951
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	\$ 414,115,927
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)	(221,265,258)
Total district net position	\$ 365,115,513	\$ 357,792,283	\$ 383,905,377	\$ 422,292,850	\$ 391,704,142	\$ 210,100,450	\$ 211,194,682	\$ 192,850,669

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2010	2011	2012	2013	2014	2015	2016	2017
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	\$ 254,916,578
Special education	18,083,390	18,532,111	21,485,247	22,684,929	22,729,044	7,637,454	90,320,336	100,255,841
Other	13,247,342	13,132,000	14,929,926	15,798,354	18,889,295	17,476,100	41,599,014	49,219,870
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	11,389,712
Community service	291,774	286,615	390,592	316,274	324,002	341,172	639,556	735,662
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	97,507,912
School administrative services	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,523,238	18,827,557	18,730,110
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	20,138,724
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	15,978,085
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	68,834,542
Pupil transportation	12,847,943	12,719,080	13,922,535	18,291,568	18,444,189	15,516,895	21,082,788	22,876,724
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	249,261
Interest on long-term debt	132,577	133,362	96,522	115,221	495,380	609,134	531,855	32,238
Unallocated depreciation	10,651,984	11,046,801	11,541,689	10,837,971	12,568,447	13,859,455	15,397,640	15,037,366
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	675,900,626
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	19,550,799
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	19,550,799
Total district expenses	\$ 450,838,206	\$ 452,947,748	\$ 514,402,810	\$ 541,380,745	\$ 555,863,404	\$ 579,365,257	\$ 618,417,420	\$ 695,451,425
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	\$ 166,042,734
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	166,042,734
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	1,958,723
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	17,348,667
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	19,307,390
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	\$ 185,350,124

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2010	2011	2012	2013	2014	2015	2016	2017
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)	\$ (509,857,893)
Business-type activities	157,506	808,969	3,941	1,159	1,111	6,602	1,252,279	(243,409)
Total district-wide net expense	\$ (423,868,851)	\$ (426,842,758)	\$ (483,943,773)	\$ (509,261,320)	\$ (522,369,949)	\$ (545,145,402)	\$ (474,947,697)	\$ (510,101,302)
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	\$ 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	351,678,108
Federal and State aid restricted							67,395,262	76,184,874
Miscellaneous income	2,362,022	1,596,171	11,589,306	1,984,956	1,426,535	3,145,731	2,990,206	4,081,183
Prior Year Accounts Receivable Cancelled							(2,164,050)	
Prior Year Accounts Payable Cancelled							1,292,501	
Total governmental activities	\$ 457,903,885	\$ 417,235,911	\$ 510,056,643	\$ 547,648,793	\$ 501,732,567	\$ 555,178,147	\$ 479,402,387	\$ 491,757,289
Business-type activities:								
Miscellaneous income	4,254	681	224	-	-	-	-	-
Total business-type activities	\$ 4,254	\$ 681	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -
Total district-wide	\$ 457,908,139	\$ 417,236,592	\$ 510,056,867	\$ 547,648,793	\$ 501,732,567	\$ 555,178,147	\$ 479,402,387	\$ 491,757,289
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	\$ (18,100,603)
Business-type activities	161,760	809,650	4,165	1,159	1,111	6,602	1,252,279	(243,409)
Total district	\$ 34,039,288	\$ (9,606,166)	\$ 26,113,094	\$ 38,387,473	\$ (20,637,382)	\$ 10,032,745	\$ 4,454,691	\$ (18,344,012)

CITY OF ELIZABETH SCHOOL DISTRICT
 FUND BALANCES - GOVERNMENTAL FUNDS
 UNAUDITED

	FOR THE FISCAL YEAR ENDED JUNE 30							
	2010	2011	2012	2013	2014	2015	2016	2017
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	\$ (19,143,453)	\$ (19,127,534)	\$ (9,261,441)	\$ (11,421,096)	\$ (21,541,565)	\$ (17,458,944)	\$ 1,976,007	\$ -
All Other Governmental Funds								
Unassigned, reported in:								
General revenue fund	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (4,592,194)	\$ (936,530)
Special revenue fund								(4,557,064)
Total all other governmental funds	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (4,592,194)	\$ (5,493,594)

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	2017
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	\$ 59,813,124
Tuition charges	1,252	-	-	184,537	262,350	119,722	101,730	141,288	278,995	251,955	333,618
Interest earnings	1,699,184	909,835	2,682,217	2,177,485	1,333,821	11,469,584	1,883,226	1,285,247	2,866,736	2,829,930	3,848,588
Miscellaneous	2,636,537	1,295,127	349,891,477	353,387,107	349,792,350	438,218,790	494,122,902	466,841,042	454,459,467	462,992,105	478,993,058
State sources	365,974,551	388,810,465	19,281,535	71,134,498	28,640,235	26,219,068	18,312,995	17,388,847	17,943,256	20,166,521	19,351,927
Federal sources	21,046,851	20,300,635	412,826,039	471,132,102	428,702,079	524,700,487	563,094,176	517,969,548	527,831,578	546,053,635	562,340,315
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	562,340,315
Expenditures											
Instruction											
Regular instruction	128,915,592	129,382,351	131,961,242	138,562,381	138,257,528	164,740,364	156,299,752	163,858,030	157,170,915	125,312,249	129,616,516
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	54,643,273
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	24,100,693
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	6,093,624
Community service	227,140	258,577	281,828	291,774	286,615	390,592	316,274	324,002	341,172	338,366	355,408
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	28,667,126
Student & instr. 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	56,768,515
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	17,624,087
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	9,982,315	11,801,538
Central services & Admin. Info Tech	36,680,946	37,723,891	37,230,419	40,399,673	40,706,378	52,118,663	58,803,019	53,920,203	49,414,435	48,939,697	50,987,553
Plant operations and maintenance	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	20,687,350
Pupil transportation	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	-	-
Business and other support services	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	141,438,250
Unallocated benefits	63,009	88,475	55,977	29,525	36,214	90,742	117,441	93,473	90,927	278,524	249,261
Special Schools	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	12,870,533
Capital outlay	438,359,289	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	567,049,014
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	(4,768,699)
Other Financing sources (uses)											
Capital leases (non-budgeted)	-	-	-	-	-	-	-	-	-	2,580,215	1,831,292
Prior Year Accounts Receivable Cancelled	-	-	-	-	-	-	-	-	-	(2,164,050)	-
Prior Year Accounts Payable Cancelled	-	-	-	-	-	-	-	-	-	1,292,501	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	1,708,667	1,831,292
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	\$ (2,877,407)
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%	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		Miscellaneous	Total
				Reimbursements			
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	
2017	355,973	148,185	-	921,365	2,322,042	3,747,565	

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.	Q/farm	Commercial	Industrial	Apartment	Tax Exempt Property ^c	Total Assessed Value ^c
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
2017	58,952,700	523,487,100	-	-	149,775,000	74,090,700	95,074,500	318,940,200	1,220,320,200

	Less : Tax Exempt Property	Public Utilities ^a	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
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
2017	318,940,200	2,047,964	903,427,964	6,965,180,975	0.066

Source: Abstract of Rates 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

EXHIBIT "J-7"

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		
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
2017	0.066	0.000	0.066	0.170	0.041		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	2017			2008		
	Taxable Assessed Value	% of Total District Net Assessed Value		Taxable Assessed Value	% of Total District Net Assessed Value	
Taxpayer 1	70,092,200	7.77%		N/A	N/A	
Taxpayer 2	31,889,300	3.54%		N/A	N/A	
Taxpayer 3	16,967,400	1.88%		N/A	N/A	
Taxpayer 4	6,941,200	0.77%		N/A	N/A	
Taxpayer 5	4,600,800	0.51%		N/A	N/A	
Taxpayer 6	4,343,200	0.48%		N/A	N/A	
Taxpayer 7	4,144,500	0.46%		N/A	N/A	
Taxpayer 8	4,005,100	0.44%		N/A	N/A	
Taxpayer 9	3,913,300	0.43%		N/A	N/A	
Taxpayer 10	3,535,500	0.39%		N/A	N/A	
Total	\$ 150,432,500	16.68%		\$ -	0.00%	

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	
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%	-
2017	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

Fiscal Year Ended June 30,	Governmental Activities						Total District	Percentage of Personal Income ^a	Per Capita ^a
	General Obligation Bonds	Mortgage	Capital Leases	Note Payable					
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	-	738,500	18,958,755	6,096,958	25,794,213		0.80%	200	
2017	-	646,250	24,284,430	-	24,930,680		0.75%	194	

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 DECEMBER 31, 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 Year 2016

Equalized valuation basis

2015	\$	6,806,674,489
2016	\$	6,685,106,716
2017	\$	6,993,686,020
[A]	\$	<u>20,485,467,225</u>

Average equalized valuation of taxable property

[A/3]	\$	6,828,489,075
-------	----	---------------

Debt limit (4% of average equalization value)

[B]	\$	273,139,563
-----	----	-------------

Total Net Debt Applicable to Limit

[C]	\$	-
-----	----	---

Legal debt margin

[B-C]	\$	273,139,563
-------	----	-------------

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt limit	\$ 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	\$ 273,139,563
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 486,718,704	\$ 535,274,152	\$ 540,319,691	\$ 509,471,222	\$ 509,471,222	\$ 428,642,546	\$ 404,329,421	\$ 399,909,784	\$ 265,934,287	\$ 273,139,563
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
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%
2017	128,640	3,309,987,343	25,731	6.20%

Source:

a Population information provided by the NJ Dept of Labor and Workforce Development as of 07/01/2016

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

	2017		2008		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Maier 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%
Atlanta	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>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>	<u>2017</u>
Instruction:										
Regular	1,566	1,476	1,690	1,566	1,930	2,022	2,068	2,012	1,924	2,043
Special education	394	286	425	435	234	247	313	286	279	300
Other special education	228	206	214	200	188	190	152	144	130	167
Vocational	13	13	12	13	8	8	21	18	15	13
Other instruction	180	214	167	171	75	74	79	79	72	76
Support Services:										
Student & instruction related services	385	412	454	414	450	477	462	402	368	406
General administration	9	10	8	8	7	7	9	8	7	6
School administrative services	93	103	108	106	117	115	106	103	98	116
Central services	16	24	24	27	19	18	29	23	25	28
Administrative information technology	42	50	52	52	50	49	40	40	40	44
Plant operations and maintenance	349	571	573	565	625	674	584	536	510	571
Pupil transportation	56	31	32	28	12	10	64	62	58	65
Other support services	351	247	205	191	183	185	193	172	164	172
Food Service	180	267	243	216	164	195	218	197	182	185
Total	3,862	3,910	4,207	3,992	4,062	4,271	4,338	4,082	3,872	4,192

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	Early Childhood	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
							Elementary K-8 ^d	Middle School ^d	Senior High School	School ^d				
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	#REF!	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%	
2017	26,604	554,178,481	20,831	2.64%	1,951	13.3	15.4	-	14.4	26,678.2	25,075.1	2.63%	93.99%	

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Elementary</i>										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	156,748	156,748	174,460	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,230	1,025	1,027	1,280	1,313	1,344	1,365	1,343	1,406	1,437
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	570	645	440	594	635	644	682	695	680	668
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	672	576	602	602	651	658	687	702	711	710
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	960	922	778	852	792	846	884	918	960	976
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	639	641	676	703	733	742	670	681	670	683
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	462	411	411	411	435	484	455	481	476	478
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	845	734	764	764	764	779	783	792	842	833
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	562	501	646	646	664	644	682	693	661	688
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	45,655	45,655	86,527	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	439	515	554	714	770	782	786	731	680	712
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	111,156	111,156	140,236	140,236	140,236	140,236	140,236	140,236
Capacity (students)										
Enrollment	1,009	875	-	819	968	1,059	970	968	974	928
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	411	540	577	577	563	561	539	578	560	545
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	745	623	678	735	741	714	714	707	662	657
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	272	339	371	371	452	457	421	397	360	392
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	40,805	40,805	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	249	263	140	169	192	218	418	493	597	637
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	69,236	69,236	92,236	92,236	92,236	92,236	93,000
Capacity (students)										
Enrollment	856	831	639	726	743	757	715	799	773	738
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	491	541	555	555	560	597	612	691	653	663
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	123,000
Capacity (students)										
Enrollment	500	500	483	526	524	524	502	499	504	500

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Number 27 Dr. Antonio Pantoja										
Square Feet	-	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806
Capacity (students)	-	896	892	1,012	1,029	1,033	979	989	1,023	1,026
Enrollment	-	896	892	1,012	1,029	1,033	979	989	1,023	1,026
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	119,532
Capacity (students)	-	680	816	919	906	971	917	948	994	1,006
Enrollment	-	680	816	919	906	971	917	948	994	1,006
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)	792	768	665	798	810	811	793	804	811	824
Enrollment	792	768	665	798	810	811	793	804	811	824
Number 30 Ronald Regan (2006)										
Square Feet	-	-	-	-	-	119,800	119,800	119,800	119,800	119,800
Capacity (students)	-	-	-	-	-	119,800	119,800	119,800	119,800	119,800
Enrollment	753	752	677	784	778	784	791	767	791	817
Number 31 Monsignor Joao S. Antao										
Square Feet	-	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	144,000
Capacity (students)	-	345	345	677	772	777	945	967	959	965
Enrollment	-	345	345	677	772	777	945	967	959	965
Number 81 Prep Academy										
Square Feet	-	-	-	-	-	40,516	40,516	40,516	40,516	40,516
Capacity (students)	-	-	-	-	-	40,516	40,516	40,516	40,516	40,516
Enrollment	-	-	-	-	-	-	383	406	405	428
<u>Early Childhood Centers</u>										
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)	300	300	300	300	300	300	300	309	300	304
Enrollment	300	300	300	300	300	300	300	309	300	304
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)	300	300	300	300	300	300	300	306	307	304
Enrollment	300	300	300	300	300	300	300	306	307	304
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	54,959	54,959	54,959	54,959	58,857	58,857	58,857	58,857	58,857	58,857
Capacity (students)	300	300	300	300	300	300	300	308	307	306
Enrollment	300	300	300	300	300	300	300	308	307	306
<u>High School</u>										
John E Dwyer Tech Academy (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)	5,111	5,077	679	687	721	769	816	840	840	933
Enrollment	5,111	5,077	679	687	721	769	816	840	840	933
Admiral William F. Halsey /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)	-	-	944	1,054	1,030	1,102	1,105	1,277	1,277	1,115
Enrollment	-	-	944	1,054	1,030	1,102	1,105	1,277	1,277	1,115
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)	-	-	814	889	836	797	827	929	1,066	1,078
Enrollment	-	-	814	889	836	797	827	929	1,066	1,078
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)	-	-	655	720	663	694	700	687	670	523
Enrollment	-	-	655	720	663	694	700	687	670	523
Edison Academy Annex										
Square Feet	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Capacity (students)	239	-	-	-	-	-	-	-	-	195
Enrollment	239	-	-	-	-	-	-	-	-	195
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	49,448	49,448	49,448	49,448	53,088	53,088	53,088	53,088	53,088	117,344
Capacity (students)	353	-	-	-	-	-	-	-	-	985
Enrollment	353	-	-	-	-	-	-	-	-	985
Number 82A Dwyer Academy Annex										
Square Feet	-	-	-	-	-	-	-	-	-	69,236
Capacity (students)	-	-	-	-	-	-	-	-	-	355
Enrollment	-	-	-	-	-	-	-	-	-	355
Number 89 Frank J. Cicarell										
Square Feet	-	-	-	-	-	-	-	-	-	183,822
Capacity (students)	-	-	-	-	-	-	-	-	-	979
Enrollment	-	-	-	-	-	-	-	-	-	979

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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	758	698	712	712	730	828	791	847	848	862
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	765	784	1,390	910	998	994	1,018	1,004	1,034	1,055
Number 90 J.C. Bollwage Finance Academy										
Square Feet	40,805	40,805	40,805	40,805	53,088	53,088	53,088	53,088	53,088	53,088
Capacity (students)										
Enrollment	353	-	-	-	-	-	-	-	-	299

Number of Schools at June 30, 2017
 Elementary = 25
 High School = 7
 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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total
George Washington School # 1	N/A	\$ 336,284	\$ 246,057	\$ 289,029	\$ 320,194	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 4,042,899
Winfield Scott School # 2	N/A	163,060	123,676	143,350	137,726	156,768	122,078	241,574	176,863	152,610	173,055	1,590,760
Peterstown School # 3	N/A	173,835	153,951	175,176	165,712	145,007	139,251	151,477	145,658	594,934	180,337	2,025,338
Marquis de Lafayette #6	N/A	293,338	165,326	206,933	212,437	231,061	251,132	322,983	281,201	314,090	328,222	2,606,723
Elmora School # 12	N/A	78,587	91,687	84,728	91,942	112,565	152,422	156,558	173,588	122,591	163,505	1,228,173
Benjamin Franklin School # 13	N/A	126,993	126,055	114,854	113,223	121,994	170,107	134,692	158,542	137,302	230,303	1,434,065
Abraham Lincoln School # 14	N/A	123,132	123,355	144,092	128,599	170,121	170,704	308,413	224,614	182,406	265,494	1,840,910
Christopher Columbus School # 15	N/A	80,741	65,113	80,941	80,535	96,208	150,400	107,998	105,677	223,023	147,571	1,138,207
Madison Monroe School # 16	N/A	74,455	83,505	90,131	134,423	181,575	192,151	327,776	207,067	180,957	187,025	1,659,065
Mabel Holmes School # 18	N/A	163,243	139,554	200,200	210,423	274,724	293,791	340,239	287,850	237,232	296,197	2,443,453
Robert Morris School # 19	N/A	89,483	93,177	87,097	109,494	113,275	150,390	229,325	116,071	112,664	232,361	1,333,337
Woodrow Wilson School # 19	N/A	103,294	95,177	109,783	144,232	170,220	161,453	165,004	164,126	122,451	231,102	1,466,842
John Marshall School # 20	N/A	110,532	69,905	103,939	88,242	91,725	130,342	104,991	146,442	95,911	201,043	1,143,072
No. 88 Lower Academy	N/A	80,272	63,692	60,699	70,776	67,519	42,781	42,480	98,730	54,545	72,217	653,711
No. 89 Upper Academy	N/A	102,394	90,470	110,657	108,735	133,160	134,837	325,259	173,547	133,455	102,050	1,414,564
Nicholas Murray Butler School # 23	N/A	152,599	124,682	135,127	155,974	176,572	214,207	182,940	237,448	287,204	247,585	1,914,338
Charles Hudson # 25	N/A	147,530	132,497	155,567	154,016	155,420	161,232	259,708	213,826	163,798	222,742	1,766,336
Dr. Orlando Edreira Academy #26	N/A	173,072	124,758	125,752	121,675	98,049	159,667	136,178	188,034	110,413	212,541	1,450,139
Terence Reily School # 7	N/A	262,282	247,522	311,417	302,899	238,518	339,732	308,449	269,185	360,318	371,811	3,012,133
Alexander Hamilton #80	N/A	128,062	123,206	138,273	178,671	230,826	246,767	471,970	260,008	187,105	241,804	2,206,692
Joseph Battin #4	N/A	219,658	211,375	190,047	207,254	235,985	269,503	293,267	236,886	314,756	275,848	2,454,579
Terrence C. Reilly School #76	N/A	-	-	-	-	-	-	-	-	-	834,875	834,875
Elizabeth High School #81	N/A	707,343	657,173	716,486	690,699	672,616	843,746	1,395,217	873,083	856,488	421,500	7,834,351
Jefferson House #84	N/A	202,047	248,490	357,678	292,834	296,311	415,480	348,965	413,152	293,826	93,690	2,962,473
Sam Aboff House #86	N/A	52,938	55,039	48,942	60,824	108,139	58,067	80,038	136,218	64,688	300,127	965,020
Thomas Edison Vo Tech #87	N/A	291,093	180,544	280,608	246,693	304,552	346,915	714,773	371,717	234,892	136,392	3,108,179
Francis C. Smith ECC #50	N/A	82,772	89,320	74,494	83,352	92,725	93,206	86,412	88,091	76,256	161,207	927,835
Donald Stewart ECC #51	N/A	104,729	81,275	98,785	87,931	94,980	110,461	86,542	100,564	95,739	132,667	993,673
Dr. Martin Luther King ECC #52	N/A	82,115	70,125	85,980	90,975	92,608	88,265	107,675	94,489	115,053	188,822	1,016,107
Dr. Antonia Pantoja #27	N/A	-	73,339	113,124	115,045	136,351	141,055	166,855	175,607	169,698	178,545	1,269,619
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	210,741	1,533,899
Dr. Albert Einstein #29	N/A	112,371	137,192	134,958	147,143	217,836	180,704	206,545	203,937	175,351	227,246	1,743,283
Ronald Reagan Academy #30	N/A	123,443	97,555	139,718	141,287	156,435	187,396	191,550	182,024	160,413	147,065	1,526,886
iPrep Academy #8	N/A	-	-	-	-	-	-	58,706	118,877	201,303	93,347	472,233
Victor Mrazlag #21	N/A	-	-	-	-	-	-	80,192	111,059	149,905	79,817	420,973
Monsignor Joao S. Antao #31	N/A	-	-	-	-	-	-	80,192	111,059	149,905	79,817	420,973
Mitchell Bldg./School 23 Annex	N/A	145,646	135,234	153,999	161,077	171,172	154,340	210,242	157,252	175,527	214,015	1,678,504
								17,285				
		\$ 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	\$ 8,329,298	\$ 66,113,246

* 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	500,000,000	25,000
Blanket Extra Expense	50,000,000	25,000
Blanket Valuable Papers	10,000,000	25,000
Demolition and Incremental Cost of Construction	25,000,000	25,000
Pollutant Cleanup & Removal	250,000	25,000
Flood - Zone A&V	25,000,000	25,000
Gym Floor Covering	20,000,000	500,000
Flood - All Other Zones	75,000,000	500,000
Terrorism	1,000,000	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	500,000	1,000
Computer Wire Transfer	500,000	1,000
Money Order & Counterfeit Currency	100,000	1,000
Money and Securities	100,000	500
Forgery & Alteration	100,000	1,000
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	850,000-SIR
Employee Liability	1,000,000	
Surety Bonds		
P. Grant	300,000	
Blanket Bond	500,000	
H. Kennedy	300,000	
L. Mai	1,300,000	
R. Malhotra	300,000	
G. Matheus	300,000	
Travel Accidents		
Aggregate	500,000	
Each Occurrence	100,000	
Prescription		
Single	266,023	
Family	714,030	
P&C	361,000	
Dental		
Composite Rate	67,610	
Vision		
Rate	5.85	

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, 2017, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated December 12, 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 significant deficiencies.

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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 #2017-001 and #2017-002.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Findings and Questioned Costs as findings #2017-001 and #2017-002. We also 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 December 12, 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

December 12, 2017



SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2017. 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, 2017.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance 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

December 12, 2017

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEARS ENDED JUNE 30, 2017

Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period From To	Balance at June 30, 2016	Adjustment	Balance at June 30, 2016	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years' Balances	Balance at June 30, 2017	
												(Accounts Receivable)	Due to Grantor
U.S. Department of Education													
Medical Assistance Program (SEMI)													
93.778	1705NMSGAP	N/A	764,176	07/01/2016 to 06/30/2017	\$	\$	\$	\$	\$	\$	\$	\$	\$
93.778	1705NMSGAP	N/A	1,039,980	07/01/2015 to 06/30/2016	(592,538)		(592,538)		592,538	(79,831)			
93.778	1705NMSGAP	N/A	79,831	07/01/2016 to 06/30/2017	(392,338)		(392,338)		1,495,335	(841,907)			
Total Federal Fund													
Special Revenue Fund													
U.S. Department of Education													
District - through State Department of Education													
Special Education Cluster													
84-027	D/E/A	D/E/A236017	7,016,440	07/01/2016 to 06/30/2017	\$	\$	\$	\$	\$	\$	\$	\$	\$
84-027	D/E/A	D/E/A236016	6,463,152	07/01/2015 to 06/30/2016	(2,748,041)		(2,748,041)		5,007,752	(6,082,937)			
84-027	D/E/A	D/E/A236015	6,070,542	07/01/2014 to 06/30/2015	568,607		568,607		3,264,048				
84-027	D/E/A	D/E/A236014	5,896,773	09/01/2013 to 08/31/2014	(702,385)		(702,385)						
84-027	D/E/A	D/E/A236013	5,305,987	09/01/2012 to 08/31/2013	(78,648)		(78,648)						
84-027	D/E/A	D/E/A236012	5,247,239	09/01/2011 to 08/31/2012	540		540						
84-027	D/E/A	D/E/A236011	5,028,357	09/01/2010 to 08/31/2011	1,121		1,121						
84-027	D/E/A	D/E/A236010	4,830,490	09/01/2009 to 08/31/2010	1,642		1,642						
84-173	D/E/A	D/E/A236009	4,286,620	09/01/2008 to 08/31/2009	1,489		1,489						
84-173	D/E/A	D/E/A236008	4,115,956	09/01/2007 to 08/31/2008	6,911		6,911						
84-173	D/E/A	D/E/A236007	4,125,885	09/01/2006 to 08/31/2007	8,992		8,992						
84-173	D/E/A	D/E/A236006	4,167,342	09/01/2005 to 08/31/2006	8,407		8,407						
84-027	D/E/A	D/E/A236005	4,144,696	09/01/2004 to 08/31/2005	3,882		3,882						
Total Special Education Cluster													
84-010	S010A150030	NCLB132017	9,363,484	07/01/2016 to 06/30/2017	\$	\$	\$	\$	\$	\$	\$	\$	\$
84-010	S010A150030	NCLB132016	8,862,812	07/01/2015 to 06/30/2016	(1,936,337)		(1,936,337)		6,132,552	(8,773,218)			
84-010	S010A150030	NCLB132015	7,013,710	07/01/2014 to 06/30/2015	(840,940)		(840,940)		2,598,854				
84-010	S010A150030	NCLB132014	7,154,886	09/01/2013 to 08/31/2014	572,437		572,437						
84-010	S010A150030	NCLB132013	6,816,724	09/01/2012 to 08/31/2013	1,382		1,382						
84-010	S010A150030	NCLB132012	6,332,021	09/01/2011 to 08/31/2012	28,986		28,986						
84-010	S010A150030	NCLB132011	6,300,000	07/01/2010 to 06/30/2011	440		440						
84-010	S010A150030	NCLB132010	6,300,000	07/01/2009 to 06/30/2010	11,070		11,070						
84-010	S010A150030	NCLB132009	6,300,000	07/01/2008 to 06/30/2009	4,497		4,497						
84-389	ABRA	ABRA 11	6,123,444	09/01/2014 to 08/31/2015	51,334		51,334						
84-388	ABRA	ABRA 11	183,645	09/01/2010 to 08/31/2011	12,938		12,938						
84-010	S010A150030	NCLB132009	356,011	09/01/2009 to 08/31/2011	53,338		53,338						
84-010	S010A150030	NCLB132008	351,077	09/01/2008 to 08/31/2009	112,255		112,255						
84-010	S010A150030	NCLB132007	300,000	09/01/2007 to 08/31/2008	1,664		1,664						
84-188	N/A	NCLB132006	223,000	09/01/2006 to 08/31/2007	2,172		2,172						
84-188	N/A	NCLB132005	207,992	09/01/2005 to 08/31/2006	1,436		1,436						
84-188	N/A	NCLB132004	241,599	09/01/2004 to 08/31/2005	30		30						
84-002	N/A	N/A	80,000	09/01/2016 to 08/31/2016	4,504		4,504						
84-002	N/A	N/A	60,000	09/01/2015 to 08/31/2016	(29,725)		(29,725)		55,555	(72,072)			
84-002	N/A	N/A	104,800	09/01/2013 to 08/31/2016	(1)		(1)		23,297				
84-002	N/A	N/A	150,000	09/01/2010 to 08/31/2011	(8)		(8)						
84-002	N/A	N/A	210,000	09/01/2009 to 08/31/2010	12,999		12,999						
84-048	V08KA140030	N/A	287,971	09/01/2016 to 06/30/2016	(40,879)		(40,879)						
84-048	V08KA140030	N/A	228,364	09/01/2014 to 06/30/2016	32,865		32,865						
84-048	V08KA140030	N/A	269,826	09/01/2013 to 06/30/2014	(32,197)		(32,197)						
84-048	V08KA140030	N/A	288,574	09/01/2012 to 06/30/2013	1,751		1,751						
84-048	V08KA140030	N/A	279,627	09/01/2010 to 06/30/2011	1,367		1,367						
84-048	V08KA140030	N/A	293,487	09/01/2009 to 06/30/2010	1,369		1,369						
84-048	V08KA140030	N/A	342,435	09/01/2007 to 06/30/2008	8,177		8,177						
84-048	V08KA140030	N/A	281,915	09/01/2006 to 06/30/2007	11,867		11,867						
84-048	V08KA140030	N/A	274,805	09/01/2004 to 06/30/2005	9,452		9,452						
84-048	V08KA140030	N/A	265,451	09/01/2003 to 06/30/2004	13,154		13,154						
84-938C	N/A	N/A	38,815	03/30/2012 to 06/30/2013	(38,815)		(38,815)						
84-367	S367A150029	NCLB132017	1,789,790	07/01/2016 to 06/30/2016	(221,580)		(221,580)		895,751	(1,532,643)			
84-367	S367A150029	NCLB132016	1,432,767	07/01/2015 to 06/30/2016	10,303		10,303		482,188				
84-367	S367A150029	NCLB132015	1,436,232	07/01/2014 to 06/30/2015	(174,979)		(174,979)						
84-367	S367A150029	NCLB132014	1,431,420	09/01/2013 to 08/31/2014	6,800		6,800						
84-367	S367A150029	NCLB132013	1,389,157	09/01/2012 to 08/31/2013	6,501		6,501						
84-367	S367A150029	NCLB132012	1,808,558	09/01/2011 to 08/31/2012	(2,177)		(2,177)						
84-367	S367A150029	NCLB132011	1,808,688	09/01/2010 to 08/31/2011	3,321		3,321						

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period From - To	Balance at June 30, 2016	Restatement	Balance June 30, 2016	Compliers (Walkover) Amount	Cash Received	Budgeted Expenditures	Repayment of Prior Years' Balances	Accounts Receivable	Balance at June 30, 2017	Due to or from City at June 30, 2017
Special Revenue Fund														
U.S. Department of Education														
Passed - through State Department of Education														
84-318d	N/A	NCLB132011	21,976	09/01/2010 to 08/31/2011	\$	996	\$	\$	\$	\$	\$	\$	\$	\$
84-318e	N/A	NCLB132096	157,181	09/01/2005 to 08/31/2006	9,783	(9,783)								
84-318f	N/A	NCLB132095	210,262	09/01/2004 to 08/31/2005	3,117	(3,117)								
84-318g	N/A	NCLB132094	209,296	09/01/2003 to 08/31/2004	1,630	(1,630)								
84-305	S165A150030	NCLB132017	1,219,700	07/01/2016 to 06/30/2017	(30,015)		(30,015)			(1,177,410)		(508,574)		
84-305	S165A150030	NCLB132016	1,048,684	07/01/2014 to 06/30/2015	(31,807)		(31,807)							
84-305	S165A150030	NCLB132015	1,019,800	07/01/2013 to 06/30/2014	(32,804)		(32,804)							
84-305	S165A150030	NCLB132014	1,019,800	07/01/2012 to 06/30/2013	(32,885)		(32,885)							
84-305	S165A150030	NCLB132013	1,019,800	09/01/2008 to 08/31/2009	5,164	(5,164)								
84-305	S165A150030	NCLB132012	943,888	09/01/2004 to 08/31/2005	402	(402)								
84-305	S165A150030	NCLB132011	1,074,172	09/01/2005 to 08/31/2006	(59,743)		(59,743)							
84-305	S165A150030	NCLB132010	293,870	07/01/2016 to 06/30/2017	3,349		3,349							
84-305	S165A150030	NCLB132009	319,937	09/01/2005 to 08/31/2006	(3,951)		(3,951)							
84-305	S165A150030	NCLB132008	117,264	09/01/2004 to 08/31/2005	1,073	(1,073)								
84-288	N/A	NCLB132004	111,314	09/01/2003 to 08/31/2004	2,729	(2,729)								
84-288	N/A	NCLB132003	182,127	09/01/2002 to 08/31/2003	16,439	(16,439)								
93-576	N/A	N/A	99,919	09/01/2005 to 06/30/2006	99,186		99,186							
84-186	N/A	N/A	231,100	09/01/2005 to 06/30/2006	89,236		89,236							
84-186	N/A	N/A	154,266	09/01/2005 to 06/30/2006	2,201		2,201							
84-318	N/A	N/A	240,000	09/01/2004 to 08/31/2005	286		286							
84-303	N/A	N/A	139,878	09/01/2006 to 06/30/2007	39,364		39,364							
84-323A	N/A	N/A	112,613	09/01/2005 to 06/30/2006	16,617		16,617							
84-357	N/A	N/A	40,201	09/01/2004 to 08/31/2005	(29,879)		(29,879)							
84-357	N/A	N/A	749,597	08/01/2009 to 06/30/2010	(11,982)		(11,982)							
84-357	N/A	N/A	2,193,839	09/01/2007 to 06/30/2008	205,726		205,726							
84-357	N/A	N/A	2,014,674	09/01/2006 to 06/30/2007	4,790		4,790							
84-357	N/A	N/A	2,089,614	09/01/2005 to 06/30/2006	62,766		62,766							
84-357	N/A	N/A	1,251,060	09/01/2004 to 06/30/2005	33,941		33,941							
84-287	N/A	N/A	1,250,000	09/01/2003 to 06/30/2004	15,671		15,671							
84-287	N/A	N/A	582,080	09/01/2003 to 06/30/2004	13,340		13,340							
84-287C	S287C150030	N/A	535,000	09/01/2005 to 06/30/2006	(21,344)		(21,344)							
84-287C	S287C150030	N/A	534,515	09/01/2004 to 08/31/2009	41,324		41,324							
84-287C	S287C150030	N/A	535,000	09/01/2007 to 08/31/2008	10,773		10,773							
84-287C	S287C150030	N/A	132,420	09/01/2005 to 08/31/2006	3,508		3,508							
84-413A	B413A120008	ET 13	663,131	06/01/2016 to 11/30/2016	8,370		8,370			(152,420)				
84-391	N/A	ARRA 11	6,317,318	07/01/2012 to 11/30/2015	12,485		12,485			(48,370)				
84-392	N/A	ARRA - IDEA	237,007	09/01/2009 to 08/31/2011	24,663		24,663							
Total Special Revenue Fund					\$	(799,741)	\$	(799,741)	\$	20,167,508	\$	(18,507,920)	\$	190,243
Enterprise Fund														
U.S. Department of Agriculture														
Passed - through State Department of Education														
Child Nutrition Cluster														
10-553	171N104N1099	N/A	4,103,214	09/01/2016 to 06/30/2017	\$	\$	\$	\$	3,723,714	(4,103,214)	\$	(381,500)	\$	\$
10-553	16161N104N1099	N/A	4,078,826	09/01/2015 to 06/30/2016	(850,488)		(850,488)							
10-555	171N104N1099	N/A	9,020,704	09/01/2016 to 06/30/2017					9,975,505	(9,020,700)		(847,195)		
10-555	16161N104N1099	N/A	9,835,772	09/01/2015 to 06/30/2016	(1,936,966)		(1,936,966)							
10-555	171N104N1099	N/A	1,016,314	09/01/2016 to 06/30/2017					1,516,314	(1,016,314)				
10-555	171N104N1099	N/A	18,576	09/01/2016 to 06/30/2017					3,094	(18,576)				
10-559	16161N104N1099	N/A	319,473	09/01/2015 to 06/30/2016	(3,094)		(3,094)							
10-559	171N104N1099	N/A	319,473	09/01/2016 to 06/30/2017	(2,810,548)		(2,810,548)		16,962,130	(15,380,277)		(1,228,695)		
10-551	171N104N1099	N/A	209,083	09/01/2016 to 06/30/2017										
10-555	16161N104N1099	N/A	210,895	09/01/2015 to 06/30/2016	(41,603)		(41,603)							
10-558	171N104N1099	N/A	1,129,555	09/01/2016 to 06/30/2017					969,465	(1,129,555)				
10-558	16161N104N1099	N/A	960,319	09/01/2015 to 06/30/2016	(127,831)		(127,831)							
10-558	171N104N1099	N/A	428,805	09/01/2016 to 06/30/2017					386,980	(428,805)				
10-582	16161N104N1099	N/A	274,771	09/01/2015 to 06/30/2016	(28,289)		(28,289)		28,289	(428,805)				
Total Child Nutrition Cluster					\$	(3,008,271)	\$	(3,008,271)	\$	18,308,557	\$	(17,148,418)	\$	473,867
Total Federal Financial Assistance														
Total Federal Financial Assistance					\$	(799,741)	\$	(799,741)	\$	40,312,610	\$	(36,800,440)	\$	190,243
Total Federal Financial Assistance					\$	(799,741)	\$	(799,741)	\$	40,312,610	\$	(36,800,440)	\$	190,243

CITY OF ELIZABETH SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

State Department of Education General Fund State Aid Public - Cluster	Grant Awarded	Grant Period From - To	Balance at June 30, 2016		Committed (Available)	Cash Received	Production Expenditures	Adjustments Reported (Balance)	Accounts Receivable	Balance at June 30, 2017		Memo
			Unencumbered (Receivable)	Due to Grantor						Unearned Revenue Interfund Payable	Due to Grantor at	
17-495-034-5120-078	\$ 310,310.148	07/01/16 to 06/30/17	\$	\$	\$	\$ 279,471,796	\$ (310,310,148)	\$ 30,838,352	\$	\$	\$ 30,838,352	\$ 310,310,148
16-495-034-5120-078	308,295,204	07/01/15 to 06/30/16				30,883,578		(30,883,578)				308,295,204
17-495-034-5120-083	28,521,068	07/01/16 to 06/30/17				25,666,609	(28,521,068)	(2,854,459)			2,854,459	28,521,068
16-495-034-5120-083	28,521,068	07/01/15 to 06/30/16				12,107,482	(28,521,068)	(16,413,586)			16,413,586	28,521,068
17-495-034-5120-089	13,554,525	07/01/16 to 06/30/17				12,107,482	(13,554,525)	(1,447,043)			1,447,043	13,554,525
16-495-034-5120-089	13,260,027	07/01/15 to 06/30/16				1,306,822	(13,068,221)	(1,306,822)				13,260,027
17-495-034-5120-084	9,987,040	07/01/16 to 06/30/17				8,995,347	(9,987,040)	(991,693)			991,693	9,987,040
16-495-034-5120-084	9,919,445	07/01/15 to 06/30/16				977,596	(9,919,445)	(912,349)			912,349	9,919,445
17-495-034-5120-096	500,000	07/01/16 to 06/30/17				481,310	(500,000)	(18,690)			18,690	500,000
16-495-034-5120-096	500,000	07/01/15 to 06/30/16				49,277	(492,727)	(49,699)			49,699	500,000
17-495-034-5120-096	236,630	07/01/16 to 06/30/17				213,114	(236,630)	(23,516)			23,516	236,630
16-495-034-5120-096	236,630	07/01/15 to 06/30/16				213,114	(236,630)	(23,516)			23,516	236,630
17-495-034-5120-096	236,630	07/01/16 to 06/30/17				23,321	(236,630)	(213,309)			213,309	236,630
16-495-034-5120-096	236,630	07/01/15 to 06/30/16				2,272	(236,630)	(234,358)			234,358	236,630
17-495-034-5120-092	1,900	07/01/16 to 06/30/17				1,711	(1,900)	(189)			189	1,900
16-495-034-5120-092	1,900	07/01/15 to 06/30/16				883,040,624	(883,040,624)	(883,040,624)			883,040,624	724,569,125
17-495-034-5120-014	2,981,056	07/01/16 to 06/30/17				2,684,802	(2,981,056)	(296,254)			296,254	2,981,056
16-495-034-5120-014	2,976,954	07/01/15 to 06/30/16				293,389	(2,976,954)	(683,565)			683,565	2,976,954
17-495-034-5120-044	2,142,326	07/01/16 to 06/30/17				2,091,650	(2,142,326)	(50,676)			50,676	2,142,326
16-495-034-5120-044	2,096,528	07/01/15 to 06/30/16				2,091,650	(2,096,528)	(5,878)			5,878	2,096,528
17-495-034-5120-067	38,521	07/01/16 to 06/30/17				38,121	(38,521)	(400)			400	38,521
16-495-034-5120-067	38,521	07/01/15 to 06/30/16				10,839	(38,521)	(27,682)			27,682	38,521
17-495-034-5094-004	759,229	07/01/16 to 06/30/17				759,229	(759,229)					759,229
16-495-034-5094-004	20,954,469	07/01/15 to 06/30/16				20,954,469	(20,954,469)					20,954,469
17-495-034-5094-001	18,092,450	07/01/16 to 06/30/17				18,092,450	(18,092,450)					18,092,450
16-495-034-5094-001	49,645	07/01/15 to 06/30/16				49,645	(49,645)					49,645
17-495-034-5094-003	14,191,652	07/01/16 to 06/30/17				13,596,205	(14,191,652)	(595,447)			595,447	14,191,652
16-495-034-5094-003	13,437,297	07/01/15 to 06/30/16				639,078	(13,437,297)	(1,211)			1,211	13,437,297
Total General Fund			\$	\$	\$	\$ 422,180,801	\$ (422,823,496)	\$ 862,362	\$	\$	\$ 39,285,378	\$ 802,849,593
Special Revenue Fund												
Fair's Childhood Program Aid	45,570,536	07/01/16 to 06/30/17				44,459,680	(45,570,536)	(1,110,856)			1,110,856	44,459,680
16-495-034-5120-066	48,460,652	07/01/15 to 06/30/16				4,592,194	(48,460,652)	(43,868,458)			43,868,458	48,460,652
17-495-034-5120-066	9,052,038	07/01/16 to 06/30/17				9,052,038	(9,052,038)					9,052,038
16-495-034-5120-066	895,576	07/01/15 to 06/30/16				2,432	(895,576)	(893,144)			893,144	895,576
06-100-034-5102-026	-4,742	07/01/05 to 06/30/06				(1,771)	4,742	(6,514)			6,514	-4,742
17-495-034-5120-067	14,021	07/01/16 to 06/30/17				14,021	(14,021)					14,021
16-495-034-5120-067	4,821	07/01/15 to 06/30/16				4,821	(4,821)					4,821
17-495-034-5120-067	6,903	07/01/16 to 06/30/17				6,903	(6,903)					6,903
16-495-034-5120-067	10,251	07/01/15 to 06/30/16				10,251	(10,251)					10,251
06-100-034-5120-067	7,500	07/01/05 to 06/30/06				4,061	7,500	(3,439)			3,439	7,500
17-495-034-5120-067	422,818	07/01/16 to 06/30/17				422,818	(422,818)					422,818
16-495-034-5120-067	418,785	07/01/15 to 06/30/16				11,876	(418,785)	(406,909)			406,909	418,785
17-495-034-5120-067	11,876	07/01/16 to 06/30/17				6,125	(11,876)	(5,751)			5,751	11,876
16-495-034-5120-067	12,941	07/01/15 to 06/30/16				155,920	(12,941)	(143,979)			143,979	12,941
17-495-034-5120-066	155,920	07/01/16 to 06/30/17				155,920	(155,920)					155,920
16-495-034-5120-066	152,869	07/01/15 to 06/30/16				31,415	(152,869)	(121,454)			121,454	152,869
17-495-034-5120-066	67,146	07/01/16 to 06/30/17				67,146	(67,146)					67,146
16-495-034-5120-066	52,756	07/01/15 to 06/30/16				7,439	(52,756)	(45,317)			45,317	52,756
06-100-034-5102-066	226,029	07/01/05 to 06/30/06				226,029	(226,029)					226,029
17-495-034-5120-066	219,005	07/01/16 to 06/30/17				19,270	(219,005)	(199,735)			199,735	219,005
16-495-034-5120-066		07/01/15 to 06/30/16										

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

State Grantor Program Title	Grant Award	Grant Period From To	Balance at June 30, 2016		Due to Grantor	Unearned Revenue Receivable	Adjustment	Balance at June 30, 2016		Due to Grantor	Committed (Available)	Amount	Committed (Available)	Due to Grantor	Unearned Revenue Receivable	Adjustment of Prior Years' Balances	Budgetary Encumbrances	Cash Received	Budgetary Expenditures	Accounts Receivable	Unearned Revenue Receivable	Due to Grantor	Budgetary Available	Cumulative Expenditures	
			Revenue Receivable	Unearned Revenue Receivable				Revenue Receivable	Unearned Revenue Receivable																
State Department of Education - Continued																									
Special Revenue Fund-Continued																									
N.J. Nonpublic Aid-Continued																									
Security Aid Services	74,950	07/01/16 to 06/30/17	\$	\$	12,191	\$	\$	\$	12,191	\$	\$	\$	\$	\$	12,191		74,950		(74,400)			\$	1,542	\$	73,408
Transportation	44,250	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			55,086		(53,886)			\$		\$	2,200
Technology Aid	76,340	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			76,430		(75,650)			\$	772	\$	75,658
Technology Aid	83,135	07/01/16 to 06/30/17	\$	\$	1,719	\$	\$	\$	1,719	\$	\$	\$	\$	\$			34,476		(34,433)			\$	163	\$	83,413
Technology Aid	38,766	07/01/16 to 06/30/17	\$	\$	3,307	\$	\$	\$	3,307	\$	\$	\$	\$	\$			134,910		(134,910)			\$		\$	33,459
Nursing Services Aid	134,910	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	134,910
Nursing Services Aid	159,408	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	159,408
Family Friendly Centers	50,869	07/01/16 to 06/30/17	\$	\$	11,070	\$	\$	\$	11,070	\$	\$	\$	\$	\$								\$		\$	50,800
New Jersey Character Education	52,349	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	52,349
New Jersey Character Education	53,432	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	53,432
New Jersey Character Education	54,315	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	54,315
New Jersey Character Education	46,667	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	46,667
NAC Content Development	71,106	02/01/14 to 08/15/15	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	71,106
NAC Content Development	119,209	02/01/15 to 08/15/16	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	119,209
NAC Content Development	43,327	02/01/16 to 08/15/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	43,327
Math - in - CTE - Grant	3,208	08/01/16 to 06/30/19	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	3,208
Building Capacities Pathways Grant	100,000	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	100,000
Total Special Revenue Fund			\$	\$	137,305	\$	\$	\$	137,305	\$	\$	\$	\$	\$			59,370,044		(59,240,742)			\$	2,019,863	\$	4,558,271
Capital Projects Fund			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
New Jersey Department of Education			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
Additional State School Building Aid			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
(NSISDA Managed)			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
Total Capital Projects Fund			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			9,792,156		(9,792,150)			\$		\$	86,817,951
State Department of Agriculture																									
Enterprise Fund																									
National School Lunch Program (State share)	200,249	07/01/16 to 06/30/17	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			184,432		(186,240)			\$		\$	200,249
National School Lunch Program (State share)	188,309	07/01/16 to 06/30/16	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			37,234					\$		\$	188,309
Total Enterprise Fund			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			221,666		(220,240)			\$		\$	388,558
Total Expenditures of State Awards			\$	\$	137,305	\$	\$	\$	137,305	\$	\$	\$	\$	\$			482,564,620		(483,056,643)			\$	2,019,863	\$	48,859,466
Less: On-Behalf amounts not allowed for determination of Major Programs			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
On-Behalf TPAE non-contributory insurance			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
On-Behalf TPAE Pension			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
On-Behalf TPAE Post Retirement Medical			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
On-Behalf TPAE Long-term disability insurance			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
On-Behalf Additional State School Building Aid			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$								\$		\$	
Total State Financial Assistance Subject to Single Audit			\$	\$		\$	\$	\$		\$	\$	\$	\$	\$			433,408,200		(433,408,200)			\$		\$	901,624,047

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2017

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, 2017

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)

The net adjustment to reconcile from the budgetary basis to the GAAP basis \$527,232 consisting of \$562,362 for the general fund and (\$35,130) 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	\$844,007	\$422,261,134	\$423,105,141
Special Revenue Fund	18,507,920	46,939,774	65,447,694
Capital Projects Fund		9,792,150	9,792,150
Food Service Fund	17,148,418	200,249	17,348,667
	<u>36,500,345</u>	<u>479,193,307</u>	<u>515,693,652</u>
Adjustments:			
Local Share of Preschool Education Program		3,336,104	3,336,104
GAAP Adjustment		527,232	527,232
Total Awards & Financial Assistance	<u>\$36,500,345</u>	<u>\$483,056,643</u>	<u>\$519,556,988</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, 2017

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	\$5,661,769
Title II, Part A	541,194
Title III, Part A	<u>969,976</u>
Total	<u><u>\$7,172,939</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, 2017. 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, 2017. 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, 2017

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? | No |
| (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? | No |
| (4) Identification of Major Federal Programs: | |

<u>Program</u>	<u>CFDA</u>
Medical Assistance Program (SEMI) (Medicaid; Title XIX)	93.778
Supporting Effective Instruction State Grant (Title II, Part A)	84.367
English Language Acquisition State Grants (Title III, Part A)	84.365
English Language Acquisition State Grants-Immigrant (Title III, Part A)	84.365
Special Education-Grants to States (IDEA, Part B)	84.027
Special Education-Preschool Grants (IDEA Preschool)	84.173

- | | |
|---|-----|
| (5) Program Threshold Determination: | |
| Type A Federal Program Threshold > \$1,095,010 | |
| (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, 2017

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? | No |

(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?	No
--	----

(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
Professional Learning Community Aid	495-034-5120-101
Host District Support Aid	495-034-5120-102
Transportation Aid	495-034-5120-014
Preschool Education Aid	495-034-5120-086
Reimbursed TPAF Social Security Contributions	495-034-5094-003

(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 Prior Year Findings
For the Fiscal Year Ended June 30, 2017

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

Finding 2017-001

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 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.

Finding: 2017-002

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.

City of Elizabeth School District
Union County, New Jersey

Schedule of Prior Year Findings
For the Fiscal Year Ended June 30, 2017

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

Finding: 2017-002 (Continued)

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 may not 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.

City of Elizabeth School District
Union County, New Jersey

Schedule of Prior Year Findings
For the Fiscal Year Ended June 30, 2017

Section II – Financial Statement Findings

Finding 2016-001

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.

Current Status: This condition has not been corrected. See Finding 2017-001.

Finding: 2016-02

Condition: The amount reported by the District for Capital Assets could not be reconciled to a detailed listing.

Current Status: This condition has not been corrected. See Finding 2017-002.

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs

Federal Programs

Finding 2016-003

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.

Current Status: This condition has been corrected.

Finding 2016-004

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.

Current Status: This condition has been corrected.

2016-005

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).

Current Status: This condition has been corrected.

City of Elizabeth School District
Union County, New Jersey

Schedule of Prior Year Findings
For the Fiscal Year Ended June 30, 2017

State Programs

2016-006

Condition: During our testing for the Preschool Education Aid program, we noted that some transfers and adjustments were not approved in the Board minutes.

Current Status: This condition has been corrected.

2016-007

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.

Current Status: This condition has been corrected.

2016-008

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)

Current Status: This condition has been corrected.

