

# **Comprehensive Annual Financial Report**

**of the**

**City of Elizabeth School District**

**County of Union**

**Elizabeth, New Jersey**

**For the Fiscal Year Ended June 30, 2018**

**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

February 15, 2019

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, 2018 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 2017-2018 school year with an enrollment of 27,218 on-roll students, which is 614 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>
2018	27,218	2.31%
2017	26,604	2.11%
2016	26,053	1.20%
2015	25,743	13.15%
2014	24,870	

## ECONOMIC CONDITION AND OUTLOOK

The City of Elizabeth is the fourth largest municipality and the third 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 2018 the school population increased by 8,446 students from an enrollment of 18,772 to 27,218 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 2017-2018 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 while guided by our three E's: equity, expectations, and excellence. Additionally, the successful handling of both state and district's standardized assessments affected the types of programs that we implemented and the manner in which each was put into practice.

## MAJOR INITIATIVES

For our professional community to truly ensure that every child achieves excellence as stated in our district's promise, it was vital that the implementation of grants and initiatives during the 2017-2018 school year be aligned with the district's vision of becoming one of the highest performing urban school districts in the nation and addressed our pillars of academic excellence, an achievement-focused workforce, innovation and technology, parent and community engagement, a safe and caring environment, and organizational effectiveness.

### **Academic Excellence**

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.



EPS also implements an award-winning bilingual program for students at all grade levels as part of the district's emphasis on language.

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 requires high school students to earn 140 credits to graduate, a higher number of credits than required at most high schools in New Jersey, and provides more high school instructional time than any other school district in the state, operating from 7:30 – 4:00 pm every day.

A record 1,350 students graduated from Elizabeth high schools during commencement ceremonies in June 2018. Additionally, two of our high schools, Elizabeth High School (EHS) and Alexander Hamilton Preparatory Academy, were ranked among the top 500 most challenging high schools in the nation by US News & World Report.

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 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 programs, the Primary Years Program and the Middle Years Program, 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 J. Christian Bollwage Academy of Finance, which opened as an independent school from the Admiral William F. Halsey, Jr. Health and Public Safety Academy in September 2016.

EPS was awarded a grant 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 formally began on September 1, 2017. Technical and related academic course offerings followed the Rutgers School of Health-Related professionals related scope and sequence. The Rutgers University curriculum is designed by EPS team teachers and students receive their clinical experiences at Trinitas Regional Medical Center. Students 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.

Among the districts athletics highlights was Gabriel Nash winning the NJSIAA Meet of Champions in the 55m Dash, becoming the first Elizabeth athlete to win an MoC indoor track event since 1991. Additionally, several records were broken in boys and girls swimming. Boys swimmers Dylan Carvalho, Hugo Rebolledo, Alfredo Rojas, and Bladimir Rojas swam the 200 Yard Medley Relay in a record time of 1:51.41, breaking a record that had previously stood for 31 years. Carvalho, Rebolledo, A. Rojas, and B. Rojas also set the record in the 200 Yard Freestyle Relay during the 2017-2018 season. Girls swimmers Lady Cabral, Valentina Cano, Gisselle Negron, and Paula Tamayo swam the 200 Yard Freestyle Relay in the time of 1:59.27, breaking a 23-year-old school record in their first meet of the season. The girls went on to re-break their own record three more times, setting their best mark at the Union County Tournament with a time of 1:54.52. Cabral, Cano, Negron, and Tamayo also broke the 200 Yd. Medley Relay and 400 Yard Freestyle Relay during the 2017-2018 season. After setting the 200 Yd. Medley Relay mark, they proceeded to break their own mark four more times with a best of 2:06.78 in their final meet. They broke the old 400 Yd. Freestyle Relay with a time of 4:12.93, smashing the old record by 10 seconds.



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 third straight year in 2018 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 2018.

District students also had the opportunity to take part in two fine arts community projects with the Elizabeth Avenue Partnership (EAP), including the creation of wooden soldiers for display at Union Square Plaza at the site of the EAP's Annual Tree Lighting Ceremony as well as painting traffic boxes throughout the Elizabeth community with artwork that represents the city and its magnificent history.

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.

### **Achievement-Focused Workforce**

An important part of successfully implementing the Elizabeth Public Schools' Strategy Map is employing effective leadership. The district completed its 10-year partnership with the Panasonic Foundation during the 2017-2018 school year. 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 serve effectively 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 PK-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.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2017-2018. 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 their effective implementation the classroom. 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.

## **Innovation and Technology**

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.

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.

Elizabeth Public Schools is among school districts throughout the United States that has been 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 formally launched by President Barack Obama with a mission to improve the opportunity to learn for all Americans through technology and research.

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.

Currently, EPS is one of 102 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 also 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, William F. Halloran School No. 22 was one of 40 schools in the U.S. selected in 2018 as a Microsoft Showcase School, whose characteristics according to Microsoft are leadership, modern teaching and learning, inclusivity, innovative thinking, and a professional learning community. Terence C. Reilly School No. 7 was also previously selected as an Apple Distinguished School 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.

## **Parent and Community Engagement**

Elizabeth Public Schools also uses technology to engage and strengthen its relationship with parents and the greater 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.

The district administers an automated phone messaging system, which allows Elizabeth Public Schools to alert large numbers of people (parents/guardians and/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.

Record-keeping responsibilities of both teachers and administrative staffs have increasingly been integrated with technology, resulting in improved data collection and information access for EPS families. The Elizabeth Public Schools continued to use a robust, district-wide Student Information System (SIS) known as Pearson's PowerSchool® Premier in 2017-2018. 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.

In addition to the district providing programs and tools to help engage and strengthen its partnership with the community, our students are also having an impact on the community through service projects. 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.

## **Safe and Caring Environment**

The Elizabeth Public Schools' commitment to creating a safe and caring environment is best summed by the district's Pledge of Ethics. The Pledge continued to be a hallmark of proper conduct within the district's school buildings and central offices during 2017-2018. 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 now includes 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 being an unfortunate 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.



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 is a participant in Alliance for a Healthier Generation’s Healthy Schools Program, with district schools having received award designations ranging from bronze to gold, a recognition that has been earned by very few schools throughout the United States.

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 has been recognized as the largest teen obesity awareness program in the nation by the United States Department of Health and Human Services. The one-day program promotes 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.

Elizabeth Public Schools also partners with the New York Jets to offer the Play 60 program to fourth and fifth grade students districtwide. Play 60 is an initiative of the National Football League that encourages kids to be active for 60 minutes a day in order to help reverse the trend of childhood obesity.

### **Organizational Effectiveness**

One of the greatest instruments currently used by Elizabeth Public Schools to measure organizational effectiveness is the Steps to Success. A core team of EPS educators 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 2015-2016 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.

Assistant Superintendents continue to monitor schools' progress on the Steps to Success 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 evidence 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 demonstrate, as part of their observation, how data is collected and analyzed as well as how they monitor its use and effectiveness 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.

### **Constructing and Modernizing School Buildings**

During the 2017-2018 school year, the Elizabeth Board of Education continued to modernize and construct school buildings and provide our students with innovative and personalized 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 2017-2018, the district introduced the new William Halloran School No. 22, a 140,000-square-foot school designed to educate approximately 890 students in second through eighth grades, including 34 general education classrooms, three special education classrooms, six science demonstration rooms and labs, a gymnasium, a cafeteria, a multi-purpose room with stage, an iLeap digital media center, and administrative offices.

The district also formally dedicated two new schools in honor of longtime Elizabeth Mayor J. Christian Bollwage and longtime Elizabeth Public Schools team member and community activist Charles W. Harris. A ceremony officially recognizing the former Academy of Finance as the J. Christian Bollwage Finance Academy took place on December 18, 2017 and a ceremony officially recognizing the Thomas A. Edison Career and Technical Academy Annex as the Thomas A. Edison Career and Technical 9th Grade at Charles W. Harris Academy took place on December 19, 2017.

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.

In addition to the typical capital and maintenance projects that occur on an annual basis, through a lend-lease program into which the Elizabeth Board of Education entered during the 2017-2018 school year, Elizabeth Public Schools will be able to fast-track necessary capital project upgrades during the 2018-2019 school year. Those projects include adding air conditioning to Winfield Scott School No. 2, Christopher Columbus School No. 15, and Madison – Monroe School No. 16; replacing the main roof and repairing the parapet at Joseph Battin School No. 4; replacing a roof section at Toussaint L'Ouverture – Marquis de Lafayette School No. 6, Robert Morris School No. 18, Nicholas M. Butler School No. 23, and Edison Career and Technical Academy; restoring a roof section at Mabel G. Holmes School No. 5; Elmora School No. 12, and Christopher Columbus

School No. 15; and overhauling chillers at Dr. Orlando Edreira Academy School No. 26 and Ronald Reagan Academy School No. 30.

The 2017-2018 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, 2018, 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.

### BUDGETARY CONTROLS

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, 2018.

## 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, 2018.

<u>Revenue</u>	<u>Amount</u>	<u>Percentage of Total</u>
Local Sources	\$65,336,495	11.48%
State Sources	481,941,135	84.72%
Federal Sources	21,612,285	3.80%
	<u>\$568,889,915</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, 2018.

<u>Expenditures</u>	<u>Amount</u>	<u>Percentage of Total</u>
Current Expense		
Instruction	\$216,048,295	37.10%
Undistributed	347,723,427	59.73%
Capital Outlay	18,149,854	3.12%
Special Schools	272,265	0.05%
	<u>\$582,193,841</u>	<u>100.00%</u>

## DEBT ADMINISTRATION

At June 30, 2018, 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

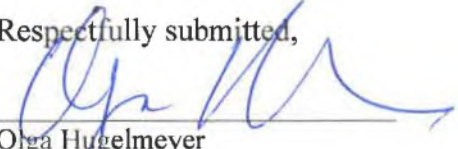
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

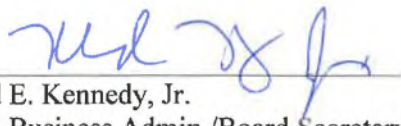
## OTHER INFORMATION

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 appointed 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@epsnj.org](mailto:kennedha@epsnj.org)    Website: [www.epsnj.org](http://www.epsnj.org)

Elizabeth School District  
Elizabeth, New Jersey

Roster of Officials  
June 30, 2018

**Members of the Board of Education**

**Term Expires**

Maria Calvalho, President	January, 2021
Jose Rodriguez, Vice President	January, 2020
Diane Barbosa	January, 2020
Charlene Bathelus	January, 2019
Stephanie Goncalves	January, 2019
Jerry Jacobs	January, 2021
Rosa Moreno-Ortega	January, 2021
Stanley Neron	January, 2020
Daniel Nina	January, 2019

**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, 2018

Independent Auditors

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

Co-General Counsel/Board Attorney

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

Co-General Counsel/Board Attorney

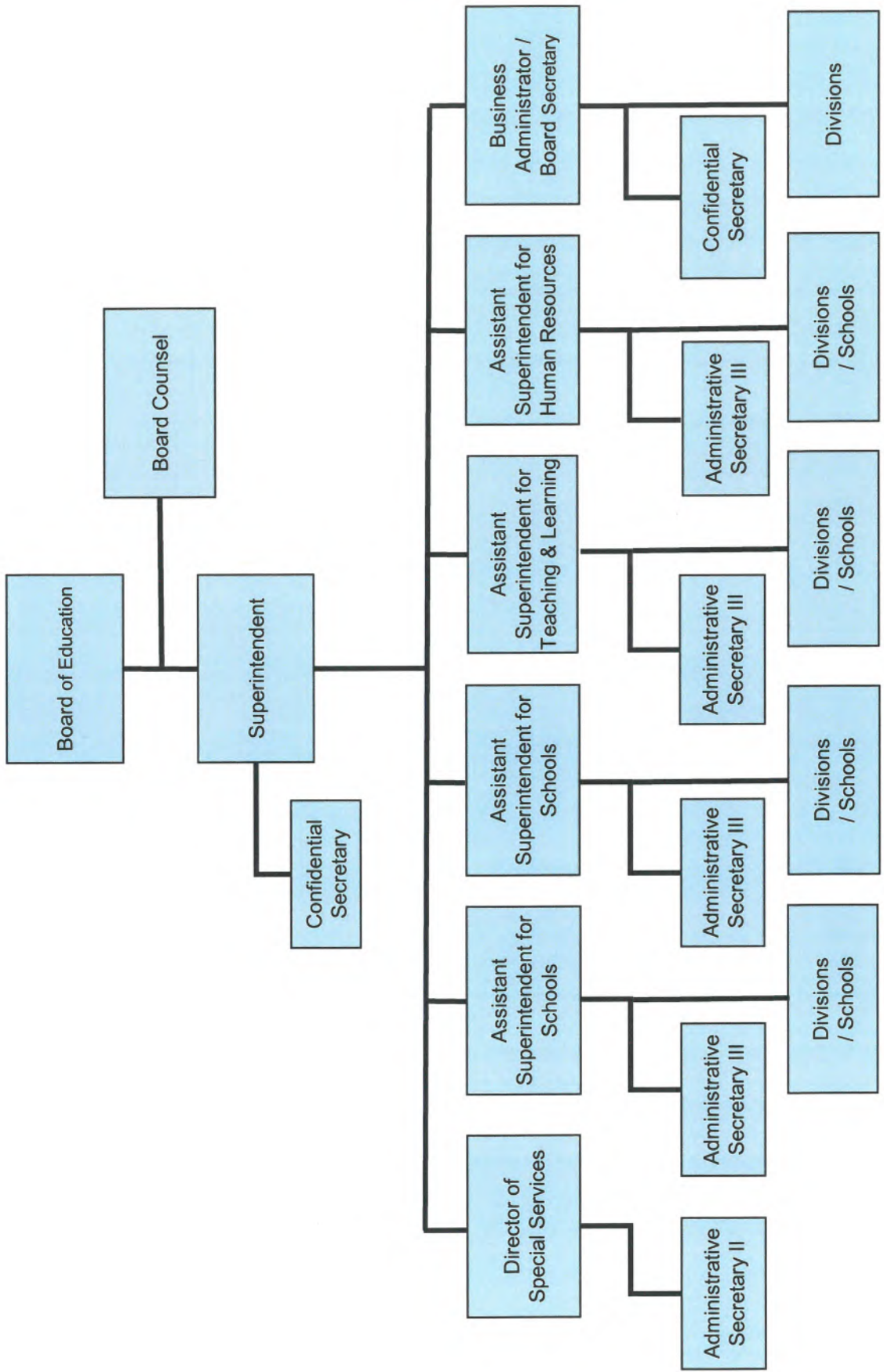
Robert F. Varady,  
LaCorte, Bundy, Varady & Kinsella  
989 Bonnel Court  
Union, NJ 07083

Fiscal Agent

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

Official Depository

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



**FINANCIAL SECTION**



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

## **INDEPENDENT AUDITOR'S REPORT**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Elizabeth School District, County of Union, New Jersey as of and for the year ended June 30, 2018, 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, 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 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, 2018, 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.

### ***Emphasis of Matter***

#### *Change in Accounting Principle*

As discussed in Note 7 to the basic financial statements, in 2018, the District adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*. Our opinions are not modified with respect to this matter.

### ***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, the schedules related to accounting and reporting for pensions in Exhibit L-1 through L-4 and the schedules related to accounting and reporting for postretirement benefits other than pensions (OPEB) on Exhibit M-1 are 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 introductory section, combining statements and individual fund financial statements, the statistical section 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 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 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 combining and individual fund financial statements, and the schedules of expenditures of federal awards and state financial assistance are 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 February 15, 2019 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 effectiveness of the City of Elizabeth School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Elizabeth School District's internal control over financial reporting and compliance.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 948

February 15, 2019



**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, 2018 (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, 2018. 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 2018 are as follows:

- In total, net position decreased \$7,719,854 to \$184,028,798. Net position of governmental activities decreased \$7,205,717.
- Additional decreases in the fund balance used for subsequent year expenditures and the non-recognition of \$37,866,339 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 \$514,137 or 20 percent from fiscal year 2017.

- General revenues accounted for \$492,572,246 in revenue or 72 percent of total revenues of \$688,458,092. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$195,885,847 or 28 percent of total revenues.
- The District had \$696,177,946 in expenses; \$195,885,847 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$492,572,246 were adequate to provide for the balance of these programs.
- In Fiscal Year 2018 the District Implemented GASB 75 "Accounting and Financial Reporting for Postretirement Benefits other than Pension". Both revenues and expenses increased mainly as a result of the district recognizing a larger on-behalf postretirement contribution as a revenue and as an expense based upon the State's Actuarial report.

## ELIZABETH SCHOOL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2018 (Unaudited)

#### **Financial Highlights (continued)**

- In the Governmental Fund Statements, the General Fund had \$524,096,350 in revenues and other financing sources and \$522,359,350 in expenses and other financing uses. The General Fund reported a fund balances at June 30, 2018 of \$800,291, which is a increase of \$1,736,821 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, 2018 (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 2018?" 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, 2018**  
**(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, 2018  
(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, 2018 and 2017.

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

	Governmental Activities		Business Activities		Total	
	2018	2017	2018	2017	2018	2017
<b>ASSETS</b>						
Current & Other Assets	\$23.63	\$39.17	\$5.08	\$5.91	28.70	\$45.08
Capital Assets	429.25	428.70	0.20	0.38	429.45	429.08
Total Assets	452.88	467.87	5.28	6.29	458.16	474.16
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>						
Lease Related		14.09				14.09
Pension Related	59.39	83.97			.	83.97
Total Deferred Outflows	59.39	98.06			.	98.06
<b>LIABILITIES</b>						
Long-Term Liabilities	240.62	313.04	0.63	0.67	.	313.71
Other Liabilities	36.01	52.88	2.68	3.14	.	56.02
Total Liabilities	276.62	365.92	3.31	3.81	.	369.73
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Pension Related	53.58	9.21			.	9.21
<b>NET POSITION</b>						
Net investment in Capital Assets	407.75	413.73	0.20	0.38	.	414.11
Unrestricted: Other (deficit)	(225.69)	(223.37)	1.77	2.10	(223.92)	(221.27)
Total Net Position	\$182.06	\$190.36	\$1.97	\$2.48	\$184.03	\$192.84

**ELIZABETH SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(Unaudited)**

**The School District as a Whole (continued)**

The table that follows reflects the change in net position for fiscal years 2018 and 2017.

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

	Governmental Activities		Business Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$176.38	\$166.04	\$17.57	\$17.35	193.95	\$183.39
Charges for Services			1.94	1.96	1.94	1.96
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	427.29	427.86			427.29	427.86
Other Revenues	5.49	4.08			5.49	4.08
	668.97	657.79	19.50	19.31	688.48	677.10
Expenses:						
Instruction	415.04	416.52			415.04	416.52
Pupils and Instructional Staff	101.25	97.51			101.25	97.51
General & School Adm, Central Serv & Adm Technology	47.68	54.85			47.68	54.85
Maintenance	72.80	68.83			72.80	68.83
Transportation	22.86	22.88			22.86	22.88
Interest on Long-Term Debt	0.03	0.03			0.03	0.03
Other	16.51	15.29			16.51	15.29
Business-Type			20.02	19.55	20.02	19.55
Total Expenses	676.18	675.91	20.02	19.55	696.20	695.46
Change in Net Position	(7.21)	(18.12)	(0.51)	(0.24)	(7.72)	(18.36)
Net Position July 1,	189.27	207.39	2.48	2.72	191.75	210.11
Net Position June 30,	182.06	\$189.27	\$1.97	2.48	184.03	\$191.75

The information for FY2017 has not been restated to reflect the effect of the District's implementation of GASB 75. Both revenues and expenses increased mainly as a result of the district recognizing a larger on-behalf postemployment contributions as a both revenue and as an expense based upon the State's Actuarial report



**ELIZABETH SCHOOL DISTRICT**

**MANAGEMENT’S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018  
(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, 2018 and 2017.

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

	Total Cost of Services <u>2018</u>	Total Cost of Services <u>2017</u>	Net Cost of Services <u>2018</u>	Net Cost of Services <u>2017</u>
Instruction	\$415.04	\$416.52	\$281.82	\$281.17
Pupils and Instructional Staff	101.25	97.51	72.84	69.79
General. & School Admin, Central Services & Admin Technology	47.68	54.85	43.09	54.85
Maintenance	72.8	68.83	66.41	68.83
Transportation	22.86	22.88	19.09	19.90
Interest on Long-Term Debt	.03	0.03	.03	0.03
Other	16.49	15.29	16.49	15.29
Business-Type	20.02	19.55	.51	0.24
Total Expenses	<u>\$696.18</u>	<u>\$695.46</u>	<u>\$500.29</u>	<u>\$510.10</u>

**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 \$583,930,753 and expenditures of \$582,193,841 Governmental funds reported fund balances of (\$3,756,682) which is an increase of \$1,736,912 over prior years.

**Business-Type Activity**

The only business-type activity of the District is the food service operation. This program had revenues and transfers of \$19,502,366 and operating expenses of \$20,016,503 for fiscal year 2018. Total revenues increased \$194,976 and operating expenses increased \$465,704 from the prior fiscal year. The District continued in its effort to have food services be self-operating without assistance from the General Fund.

**ELIZABETH SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
**(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 \$437,701,486, which included a local tax levy of \$59,813,124. Appropriations and other financing uses were budgeted at \$450,838,656. The District anticipated budgeted fund balance of \$12,399,913 and prior year encumbrances of \$737,257 in its 2017-2018 budget. General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$1,736,912. Actual revenues and other financing sources were \$583,930,753 and expenditures were \$582,193,841.

The State of New Jersey reimbursed the District \$14,397,465 during the year ended June 30, 2018 for the employer's share of social security contributions for TPAF members and contributed \$45,366,246 on behalf of TPAF Pension members. 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, 2018  
(Unaudited)**

**Capital Assets**

At the end of fiscal year 2018, the District had \$429,450,419 invested in capital assets, \$429,248,599 in governmental activities.

The table below reflects fiscal years 2018 and 2017 balances:

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

	Governmental Activities		Business Activities		Total	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$6.30	\$6.30			\$6.3	\$6.30
Construction in Progress	86.33	86.82			86.33	86.82
Building & Building Improvements	297.99	303.90	.		297.99	303.90
Leasehold Improvements	18.45	4.32	.		18.45	4.32
Furniture and Equipment	6.37	7.47	0.09	0.25	6.46	7.72
Vehicles and Buses	3.19	3.15	0.11	0.11	3.3	3.26
Equipment under Capital Leases	<u>10.62</u>	<u>16.33</u>			<u>10.62</u>	<u>16.33</u>
	<u>\$429.25</u>	<u>428.29</u>	<u>\$0.20</u>	<u>\$0.36</u>	<u>\$429.45</u>	<u>428.65</u>

**Long-term debt and capitalized lease obligations**

At June 30, 2018, the District had no bonds outstanding and \$21,501,695 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, 2018 (Unaudited)**

#### **Economic Factors and Next Year's Budget**

The District's 2018-2019 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, 2018 (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 2018-2019, 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, 2018 (Unaudited)**

#### **Economic Factors and Next Year's Budget (continued)**

The Advancement Via Individual Determination (AVID) program will continue to expand in 2018-2019. 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.

Among the highlights of the 2018-2019 budget is the manner in which the district is addressing the increase in student enrollment. The District entered into an agreement to rent facilities as an annex to Abraham Lincoln School No. 14 which holds 12 additional classrooms. The District also added a total of 9 classrooms to the following schools: Robert Morris School No. 18, iPrep Academy School No. 8, John E. Dwyer Technology Academy Annex, George Washington Academy of Science & Engineering School No. 1 and Thomas A. Edison Annex. In addition, the District has taken steps to upgrade its infrastructure in the 2018-2019 school year. The District replaced the roof at Joseph Battin School No. 4, the ceiling at George Washington Academy of Science & Engineering School No. 1 was replaced, a new playground was installed at John Marshall School No. 20, and new seats were installed in the auditoriums of the following schools: Alexander Hamilton Preparatory Academy, John E. Dwyer Technology Academy, Admiral William F. Halsey Jr. Health & Public Safety Academy and Thomas Jefferson Arts Academy.

Another highlight of the 2018-2019 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, 2018  
(Unaudited)**

**Economic Factors and Next Year's Budget (continued)**

The Elizabeth Board of Education's 2018-2019 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$468,811,029 exclusive of an additional \$49,164,725 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, 2018



## **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, 2018

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,913,371	\$ 3,419,979	\$ 15,333,350
Receivables, net	11,632,060	1,460,359	13,092,419
Other Assets	81,920		81,920
Inventory		197,256	197,256
Capital assets:			
Land and Construction in progress	92,638,703		92,638,703
Other Capital Assets net of depreciation	336,609,896	201,820	336,811,716
<b>Total assets</b>	<u>452,875,950</u>	<u>5,279,413</u>	<u>458,155,363</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related	59,387,359		59,387,359
<b>Total Deferred Outflow of Resources</b>	<u>59,387,359</u>	-	<u>59,387,359</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 29,596,323	\$ 707,391	\$ 30,303,714
Accrued liabilities	2,800,047	-	2,800,047
Interfund payable	-	1,842,582.69	1,842,583
Payable to state government	271,340	-	271,340
Payable to federal government	485,413		485,413
Unearned revenue	2,852,467	125,939.36	2,978,406
Noncurrent liabilities:			
Due within one year			-
Capital leases and Mortgage payable	6,052,558		6,052,558
Compensated absences payable:	198,838		198,838
Due beyond one year			-
Capital leases and Mortgage payable	15,449,138		15,449,138
Compensated absences payable	14,631,633	634,686	15,266,319
Net pension liability	204,284,248		204,284,248
<b>Total liabilities</b>	<u>276,622,005</u>	<u>3,310,599</u>	<u>279,932,604</u>
	-	-	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related	53,581,320		53,581,320
<b>NET POSITION</b>			
Net investment in capital assets	407,746,904	201,820	407,948,724
Unrestricted (deficit)	(225,686,920)	1,766,994	(223,919,926)
<b>Total net position</b>	<u>\$ 182,059,984</u>	<u>\$ 1,968,814</u>	<u>\$ 184,028,798</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, 2018

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
<b>Governmental activities:</b>							
Instruction:							
Regular	\$ 170,953,904	\$ 77,127,523	\$ -	\$ 81,989,810.55	\$ -	\$ (166,091,616)	\$ (166,091,616)
Special education	64,381,566	37,035,037	-	28,956,932.43	-	(72,459,670)	(72,459,670)
Other	36,808,976	15,719,369	-	18,170,427.57	-	(34,357,917)	(34,357,917)
School-sponsored/Other instructional	8,782,717	3,254,474	-	3,761,603.61	-	(8,275,588)	(8,275,588)
Community service	684,248	293,104	-	340,008.22	-	(637,344)	(637,344)
Support services:							
Tuition	-	(29,917,316)	-	-	-	-	-
Student & instruction related services	29,917,316	24,573,151	-	28,413,700.55	-	(72,840,875)	(72,840,875)
School administrative services	76,681,425	1,218,722	-	403,572.45	-	(19,395,826)	(19,395,826)
General administrative services	18,580,677	8,608,142	-	2,852,649.09	-	(11,533,201)	(11,533,201)
Central Services & Admin Info Technology	5,777,708	4,020,557	-	1,332,341.92	-	(12,165,658)	(12,165,658)
Plant operations and maintenance	9,477,443	19,303,769	-	6,396,346.88	-	(66,405,231)	(66,405,231)
Pupil transportation	53,497,809	2,369,800	-	3,766,087.34	-	(19,093,655)	(19,093,655)
Unallocated benefits	163,606,332	(163,606,332)	-	-	-	-	-
Special schools	272,265	-	-	-	-	(272,265)	(272,265)
Interest on long-term debt	27,625	-	-	-	-	(27,625)	(27,625)
Unallocated depreciation	16,221,490	-	-	-	-	(16,221,490)	(16,221,490)
<b>Total governmental activities</b>	<b>676,161,443</b>	<b>(0)</b>	<b>-</b>	<b>176,383,481</b>	<b>-</b>	<b>(499,777,963)</b>	<b>(499,777,963)</b>
<b>Business-type activities:</b>							
Food Service	20,016,503	-	1,937,218	17,565,148	-	(514,137)	(514,137)
<b>Total business-type activities</b>	<b>20,016,503</b>	<b>-</b>	<b>1,937,218</b>	<b>17,565,148</b>	<b>-</b>	<b>(514,137)</b>	<b>(514,137)</b>
<b>Total primary government</b>	<b>\$ 696,177,946</b>	<b>\$ (0)</b>	<b>\$ 1,937,218</b>	<b>\$ 193,948,629</b>	<b>\$ -</b>	<b>\$ (499,777,963)</b>	<b>\$ (500,292,100)</b>
General revenues:							
Taxes:							
Property taxes, levied for general purpose							
	59,813,124					59,813,124	59,813,124
Federal and State aid not restricted	358,581,303					358,581,303	358,581,303
Federal and State aid restricted	68,710,946					68,710,946	68,710,946
Miscellaneous income	5,485,250					5,485,250	5,485,250
Disposal of capital asset (net)	(18,378)					(18,378)	(18,378)
Total general revenues	492,572,246					492,572,246	492,572,246
Change in net position	(7,205,717)					(514,137)	(7,719,854)
Net position-beginning (As Restated)	189,265,701					2,482,951	191,748,652
Net position-ending	\$ 182,059,984					\$ 1,968,814	\$ 184,028,798

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, 2018

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,786,328	\$ 127,043	\$ 11,913,371
Accounts receivable:			
State	3,421,685	9,104	3,430,789
Federal	-	4,131,173	4,131,173
Other	931,866	945,170	1,877,036
Interfund	27,904,271	3,541,104	31,445,375
Other Assets	<u>81,920</u>		<u>81,920</u>
Total assets	<u>\$ 44,126,070</u>	<u>\$ 8,753,593</u>	<u>\$ 52,879,663</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 18,931,920	\$ 2,042,845	\$ 20,974,765
Intergovernmental payable:			
State		271,340	271,340
Federal		485,413	485,413
Interfund payables	21,593,812	7,658,500	29,252,312
Accrued liabilities for workers compensation claims	2,800,047		2,800,047
Unearned revenue		<u>2,852,467</u>	<u>2,852,467</u>
Total liabilities	<u>43,325,779</u>	<u>13,310,565</u>	<u>56,636,344</u>
Fund balances:			
Assigned to:	-		
Designated for subsequent year's expenditures	800,291	-	800,291
Unassigned:			
Special revenue fund (deficit)		<u>(4,556,972)</u>	<u>(4,556,972)</u>
Total fund balances	<u>800,291</u>	<u>(4,556,972)</u>	<u>(3,756,681)</u>
Total liabilities and fund balances	<u>\$ 44,126,070</u>	<u>\$ 8,753,593</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, 2018

Total Fund Balances (Brought Forward)		(\$3,756,681)
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	\$637,212,056	
Accumulated Depreciation	<u>(207,963,457)</u>	
		429,248,599
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	(204,284,248)	
Compensated Absences	(14,830,471)	
Capital Leases	(20,947,695)	
Mortgage Payable	<u>(554,000)</u>	
		(240,616,415)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Pensions:		
Deferred Outflows		
Pension related		59,387,359
Deferred Inflows:		
Pension related		(53,581,320)
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>(8,621,558)</u>	
		<u>(8,621,558)</u>
Net Position of Governmental Activities		<u><u>\$182,059,984</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, 2018

	General Fund	Special Revenue Fund	Total
<b>REVENUES:</b>			
Local sources:			
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124
Tuition	408,027	-	408,027
Miscellaneous	5,077,223	38,121	5,115,344
Total revenues - local sources	65,298,374	38,121	65,336,495
State sources	434,880,595	47,060,540	481,941,135
Federal sources	1,313,127	20,299,158	21,612,285
Total revenues	501,492,096	67,397,819	568,889,915
<b>EXPENDITURES:</b>			
Current expense:			
Instruction:			
Regular	128,329,155		128,329,155
Special education	22,322,210	32,682,036	55,004,246
Other	25,745,542	-	25,745,542
School-sponsored/Other instructional	6,492,487	-	6,492,487
Community service	476,865	-	476,865
Support Services:			
Tuition	29,917,316	-	29,917,316
Student & instruction related services	45,563,989	13,814,477	59,378,466
School administrative services	13,902,165	4,678,512	18,580,677
General administrative services	5,648,958	128,750	5,777,708
Central Services & Admin Info Technology	9,173,499	337,024	9,510,523
Plant operations and maintenance	54,292,190	-	54,292,190
Pupil transportation	20,634,902	-	20,634,902
Unallocated benefits	138,005,741	11,625,904	149,631,645
Capital outlay	18,041,142	108,712	18,149,854
Special schools	272,265	-	272,265
Total expenditures	518,818,426	63,375,415	582,193,841
(Deficiency)/excess of revenues over/(under) expenditures	(17,326,330)	4,022,404	(13,303,926)
Other financing sources/(uses):			
Contribution to School Based Budgets	7,563,416	(7,563,416)	-
Operating transfers in/(out)	(3,541,104)	3,541,104	-
Capital lease (Non-Budget)	15,040,838		15,040,838
Total other financing sources/(uses)	19,063,151	(4,022,312)	15,040,838
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	1,736,821	92	1,736,912
Fund balances, July 1 (Deficit)	(936,530)	(4,557,064)	(5,493,594)
Fund balances, June 30 (Deficit)	\$ 800,291	\$ (4,556,972)	\$ (3,756,682)

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, 2018

Total net change in fund balances - *governmental funds* (B-2) \$ 1,736,912

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	\$ (16,221,490)	
Capital outlays	<u>18,149,854</u>	1,928,364

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	8,129,748	
Less: Pension expense	<u>(12,899,691)</u>	(4,769,943)

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

Capital lease proceeds - Current Year		(15,040,838)
---------------------------------------	--	--------------

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and is not reported in the Statement of Activities.

Payment of capital lease payable		8,153,009
Payment of mortgage payable		92,250

In the statement of activities, only the gain on the disposal of capital assets is reported, whereas in the in the governmental funds, the proceeds from a sale increase financial resources. Thus, the change in net position will differ from the change in fund balance by the cost of the asset removed(-).

(18,378)

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 (+).

712,907

Change in net position of <i>governmental activities</i> (A-2)		\$ <u><u>(7,205,717)</u></u>
--	--	------------------------------

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



**OTHER FUNDS**

## EXHIBIT "B-4"

CITY OF ELIZABETH SCHOOL DISTRICT  
COMBINING STATEMENT OF NET POSITION  
PROPRIETARY FUNDS - ENTERPRISE FUNDS  
JUNE 30, 2018

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$	3,419,979
Intergovernmental Accounts Receivable		1,435,839
Other Accounts Receivable		24,520
Inventories		197,256
Total Current Assets		<u>5,077,594</u>
Non-Current Assets:		
Furniture, machinery & equipment		4,834,847
Less accumulated depreciation		<u>(4,633,027)</u>
Total Non-Current Assets		201,820
Total assets	\$	<u><u>5,279,413</u></u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	\$	707,391
Interfund payable		1,842,583
Unearned Revenue		125,939
Total Current Liabilities		<u>2,675,913</u>
Non-Current Liabilities		
Compensated Absences Payable		<u>634,686</u>
Total Non-Current Liabilities		634,686
Total liabilities	\$	<u><u>3,310,599</u></u>
<b>NET POSITION</b>		
Net investment in capital assets	\$	201,820
Unrestricted		<u>1,766,994</u>
Total net position	\$	<u><u>1,968,814</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, 2018

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE</u>
Operating revenues:		
Charges for services:		
Food sales - reimbursable programs	\$	1,062,064
Food sales - non-reimbursable programs		421,732
Miscellaneous		453,422
		<hr/>
Total operating revenues		1,937,218
		<hr/>
Operating expenses:		
Cost of sales		
Reimbursable Program		7,166,579
Non-Reimbursable Programs		408,246
Salaries		7,248,403
Employee benefits		4,097,431
Cleaning, repair and maintenance services		349,197
General supplies		557,210
Miscellaneous		9,845
Depreciation		179,592
		<hr/>
Total Operating expenses		20,016,503
		<hr/>
Operating income (loss)		(18,079,285)
		<hr/>
Non-operating revenues (expenses):		
State sources:		
State school lunch program		207,030
Federal sources:		
National school lunch program		9,897,366
Supplemental Nutrition Assistance Program		207,918
School breakfast program		4,096,415
After school snack program		37,935
Summer meal program		371,360
Child and Adult Care Food Program		1,261,438
Child and Adult Care Food Program- Cash in Lieu		90,256
Fresh Fruit and Vegetables		306,036
Food distribution program		1,075,805
Rebates and commissions		13,589
		<hr/>
Total non-operating revenues (expenses)		17,565,148
		<hr/>
Change in net position (deficit)		(514,137)
		<hr/>
Total net position -beginning		2,482,951
		<hr/>
Total net position-ending	\$	<u>1,968,814</u>

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, 2018

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND MAJOR FUND FOOD SERVICE
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and other funds	\$	1,901,978
Payments to employees		(7,248,403)
Payments for employee benefits		(4,097,431)
Payments to suppliers		(7,975,372)
Net cash (used for) operating activities		(17,419,227)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State Sources		206,740
Federal Sources		16,297,124
Net operating subsidies and transfers from other funds		113,707
Net cash provided by non-capital financing activities		16,617,572
Net increase in cash and cash equivalents		(801,656)
Cash and cash equivalents-beginning		4,221,635
Cash and cash equivalents-ending	\$	3,419,979
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(18,079,285)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		179,592
Non-cash transaction from federal government		1,075,805
(Increase)/Decrease in other accounts receivable		(24,520)
(Increase)/Decrease in inventories		26,949
Increase/(Decrease) in unearned revenue		(10,720)
Increase/(Decrease) in accounts payable		(554,331)
Increase/(Decrease) in compensated absences		(32,717)
Net cash (used for) operating activities	\$	(17,419,227)

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, 2018

	Unemployment Compensation	Private-Purpose Scholarship Fund	Agency Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,003,080	\$ 54,610	\$ 20,893,658
Intrafund receivable	2,109,077		
Interfund loans receivable			467,205
	<u>3,112,157</u>	<u>54,610</u>	<u>21,360,863</u>
<b>Total Assets</b>	<u>3,112,157</u>	<u>54,610</u>	<u>21,360,863</u>
<b>LIABILITIES</b>			
Payroll deductions and withholdings			18,131,358
Intrafund payable			2,109,077
Interfund loans payable			817,685
Payable to student groups			302,742
			<u>21,360,863</u>
<b>Total liabilities</b>	<u></u>	<u></u>	<u>21,360,863</u>
<b>NET POSITION</b>			
Held in trust for unemployment claims and other purposes	3,112,157		
Held in trust for scholarship awards		54,610	
	<u>3,112,157</u>	<u>54,610</u>	<u></u>
<b>Total net position</b>	<u>\$ 3,112,157</u>	<u>\$ 54,610</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, 2018

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>
ADDITIONS:		
Contributions:		
Plan member	\$ 409,397	\$
Donations		2,300
Total Contributions	<u>409,397</u>	<u>2,300</u>
Total additions	<u>409,397</u>	<u>2,300</u>
DEDUCTIONS:		
Scholarships awarded		<u>5,047</u>
Total deductions		<u>5,047</u>
Change in net position	409,397	(2,747)
Net position—beginning of the year	<u>2,702,760</u>	<u>57,357</u>
Net position—end of the year	<u>\$ 3,112,157</u>	<u>\$ 54,610</u>

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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018 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, 2018**

**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, 2018**

**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:

<b><u>Description</u></b>	<b><u>Estimated Life</u></b>
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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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, 2018**

**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 1<sup>st</sup> 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, 2018**

**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, 2018**

**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, 2018:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$33,244,637
Proprietary Funds	4,282,179
Fiduciary Funds	23,512,311
Total Cash in Bank	\$61,039,127
Less: Reconciling Items	(23,754,561)
	\$37,284,566

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, 2018, 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 \$61,039,127, \$500,000.00 was covered by Federal Depository Insurance and \$60,539,127 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, 2018**

**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, 2018**

**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, 2018, the District had no investments.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 3: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2018, was as follows:

	Beginning Balance <u>(As Restated)</u>	<u>Additions</u>	Deletions & <u>Transfers</u>	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$6,304,562			\$6,304,562
Construction in Progress	<u>86,334,141</u>			<u>86,334,141</u>
Total Capital Assets not being depreciated	<u>92,638,703</u>			<u>92,638,703</u>
Land improvements	1,945,739			1,945,739
Buildings & Building Improvements	431,555,241	2,024,086		433,579,326
Leasehold Improvements	6,446,945	14,256,237		20,703,182
Furniture and Equipment	42,868,896	694,762	(997,650)	42,566,009
Vehicles	6,284,813	225,681		6,510,494
Equipment under Capital Leases	<u>38,319,516</u>	<u>949,088</u>		<u>39,268,604</u>
Totals at historical cost	<u>527,421,150</u>	<u>18,149,854</u>	<u>(997,650)</u>	<u>544,573,354</u>
Gross Assets (Memo only)	<u>620,059,853</u>	<u>18,149,854</u>	<u>(997,650)</u>	<u>637,212,056</u>
Less: Accumulated Depreciation				
Site improvements	(1,945,739)			(1,945,739)
Buildings & Building Improvements	(127,659,612)	(7,933,227)		(135,592,840)
Leasehold Improvements	(2,122,658)	(132,478)		(2,255,136)
Furniture and Equipment	(35,990,744)	(1,186,721)	(979,272)	(36,198,193)
Vehicles	(3,136,207)	(183,516)		(3,319,723)
Equipment under Capital Leases	<u>(21,866,279)</u>	<u>(6,785,548)</u>		<u>(28,651,827)</u>
Totals: Accumulated Depreciation	<u>(192,721,239)</u>	<u>(16,221,490)</u>	<u>(979,272)</u>	<u>(207,963,457)</u>
Total capital assets being depreciated, net of depreciation	<u>334,699,911</u>	<u>1,928,364</u>	<u>(18,378)</u>	<u>336,609,896</u>
Total Governmental Fund Activities	<u>\$427,338,613</u>	<u>\$1,928,364</u>	<u>(\$18,378)</u>	<u>\$429,248,599</u>



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 3: CAPITAL ASSETS (CONTINUED)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Proprietary Activities:			
Furniture and Equipment	\$4,723,363		\$4,723,363
Vehicles	111,485		111,485
Totals at historical cost	<u>4,834,848</u>		<u>4,834,848</u>
Less: Accumulated Depreciation	<u>(4,453,436)</u>	<u>(179,592)</u>	<u>(4,633,028)</u>
Total Proprietary Fund Activities	<u>\$381,412</u>	<u>(\$179,592)</u>	<u>\$201,820</u>

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

Direct Expense of various functions	\$16,221,490
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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, 2018**

**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, 2018:

Governmental Funds:

	Balance June 30, <u>2017</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2018</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$15,543,379		\$712,907	\$14,830,472	\$198,838.42
Mortgage Note Payable	646,250		92,250	554,000	92,250
Capital Leases Payable	28,151,616	\$949,088	8,153,009	20,947,695	5,960,308
Pension Liability	268,868,571		64,584,323	204,284,248	
<b>Total</b>	<b>\$313,209,816</b>	<b>\$949,088</b>	<b>\$73,542,489</b>	<b>\$240,616,415</b>	<b>\$6,251,396</b>

The following is a summary of transactions of the enterprise fund that affect long-term liabilities for the year ended June 30, 2018:

Enterprise Funds:

	Balance June 30, <u>2017</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2018</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$667,403		\$32,717	\$634,686	

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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>	
2019	\$115,263
2020	110,650
2021	106,038
2022	101,425
2023	96,813
2024	<u>92,750</u>
Total Minimum Payments	<u>622,938</u>
Less: Amount Representing Interest	<u>68,938</u>
Present Value of Payments	<u><u>\$554,000</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, 2018:

Fiscal Year Ended <u>June 30,</u>	Governmental <u>Funds</u>
2019	\$6,527,322
2020	5,389,724
2021	4,800,367
2022	1,093,540
2023	1,191,797
2024-2027	<u>3,511,624</u>
Total Minimum Lease Payments	<u>22,514,374</u>
Less: Amount Representing Interest	<u>1,566,679</u>
Present Value of Lease Payments	<u><u>\$20,947,695</u></u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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](http://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, 2018**

**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, 2018**

**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

<u>Year Ended June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2018	\$7,693,952	100%	-0-
2017	\$8,075,959	100%	-0-
2016	\$9,068,993	100%	-0-

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

<u>Year Ended June 30,</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
2018	\$27,579,186	100%	-0-
2017	\$21,763,343	100%	-0-
2016	\$15,878,594	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, 2018, 2017 and 2016 \$14,397,465, \$14,191,652 and \$14,757,105 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, 2018**

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

**Public Employees Retirement System (PERS)**

At June 30, 2018, the District reported a liability of \$204,284,248.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016 which was rolled forward to June 30, 2017. 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, 2017, the District's proportion was 0.8775699121 percent, which was a decrease of 0.0302444354 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$8,064,893.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2017 measurement date.

At June 30, 2018, 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		\$4,810,189.00
Changes of assumptions	\$41,005,350.00	41,156,236.00
Net difference between projected and actual earnings on pension plan investments		1,391,038.00
Changes in proportion and differences between District contributions and proportionate share of contributions	12,575,970.00	3,408,338.00
District contributions subsequent to the measurement date		8,621,558.00
	<u>\$53,581,320.00</u>	<u>\$59,387,359.00</u>

The \$8,621,558.00 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, 2018, the plan measurement date is June 30, 2017) will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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>
2019	\$2,850,467.00
2020	5,298,390.00
2021	2,089,592.00
2022	(8,202,811.00)
2023	<u>(4,851,157.00)</u>
	<u><u>(\$2,815,519.00)</u></u>

**Actuarial Assumptions**

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which rolled forward to June 30, 2017. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation	2.25 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	7.00 Percent

**Mortality Rate**

Preretirement 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. Postretirement 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.



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
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**NOTE 6: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68**  
**(CONTINUED)**

**Public Employees Retirement System (PERS) (Continued)**

**Actuarial Assumptions (Continued)**

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).

The actuarial assumptions used in the July 1, 2016 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.

**Long-Term Rate of Return**

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017 and 7.65% at June 30, 2016) 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, 2018**

**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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
US Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real estate	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed market equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts venture capital	8.25%	13.08%
	<u>100.00%</u>	

**Discount Rate**

The discount rate used to measure the total pension liability was 5.00% and 3.98% as of June 30, 2017 and 2016, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and 7.65%, and a municipal bond rate of 3.58% and 2.85% as of June 30, 2017 and 2016, 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  
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**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 40% 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, 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, 2017 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 <u>4.00%</u>	At Current Discount Rate <u>5.00%</u>	1% Increase <u>6.00%</u>
District's proportionate share of the pension liability	\$253,428,474.00	\$204,284,248.00	\$163,341,018.00

**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, 2018**

**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, 2018 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	\$1,301,575,185
	\$1,301,575,185

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. 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, 2017, the proportion of the TPAF net pension liability associated with the District was 1.9304443429% which was a decrease of .0527960659 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized on-behalf pension expense and revenue of \$90,166,538.00 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, 2017 measurement date.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.00%

**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, 2016 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 (7.00% and 7.65% at June 30, 2017 and June 30, 2016 respectively) 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, 2018**

**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, 2017 are summarized in the following table

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
US Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real estate	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed market equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts venture capital	8.25%	13.08%
	<u>100.00%</u>	

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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 4.25% and 3.22% as of June 30, 2017 and 2016, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and 7.65, and a municipal bond rate of 3.58% and 2.85% as of June 30, 2017 and 2016, 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 40% 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, 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**  
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**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS – GASB 75**

**Plan Description and Benefits Provided**

The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan, with that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

**Employees Covered by Benefit Terms**

The State Health Benefit Local Education Retired Employees Plan Membership covered by the benefit terms consisted of the following:

Active Plan Members	\$223,747
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	142,331
Inactive Plan Members or Beneficiaries Not Yet Receiving Benefits	<u>- 0 -</u>
Total Plan Members	<u>\$366,078</u>



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**Total Nonemployer OPEB Liability**

The portion of the Total Nonemployer OPEB Liability that was associated with the District at June 30, 2018 was as follows:

Nonemployer OPEB Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	<u>\$815,776,789.00</u>
	<u><u>\$815,776,789.00</u></u>

The Total Nonemployer OPEB Liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017.

The Total Nonemployer OPEB Liability was determined separately based on actual data of the District.

For the year ended June 30, 2018, the District recognized on-behalf post-employment expense and revenue of \$55,283,897.00 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2017 measurement date.

At June 30, 2017, the District's proportion was 0.1,5208411523 percent, which was an increase of .0047844313 from its proportion measured as of June 30, 2016.

The State, a Nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS, TPAF/ABP and PFRS participants. The District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Consequently, the District did not recognize any portion of the collective net OPEB liability on the Statement of Net Position.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**Actuarial Assumptions and Other Imputes**

The total OPEB liability in the June 30, 2017 actuarial valuation reported by the State in the State's most recently issued CAFR was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.5 percent

	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases Through 2026	1.55-4.55% Based on years of Service	2.15-4.15% Based on Age	2.10-8.98% Based of Age
Thereafter	2.00-5.45% Based on years of Service	3.15-5.15% Based on Age	3.10-9.98 Based of Age

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Post-Retirement mortality rates were based on the RP-2014 Headcount- Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015, July 1, 2010 - June 30, 2013, and July 1, 2011 - June 30, 2014 for TPAF, PFRS and PERS, respectively.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**Health Care Trend Assumptions**

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long-term trend rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long-term trend rate after eight years. For the Medicare Pan B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

**Discount Rate**

The discount rate for June 30, 2017 and 2016 was 3.58% and 2.85%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is 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.

**Changes in the Total Nonemployer OPEB Liability**

Shown below are details regarding the Total Nonemployer OPEB Liability for the Measurement Period from June 30, 2016 to June 30, 2017:

Balance at 6/30/16		\$876,762,651
Changes for the year:		
Service cost	\$40,479,339	
Interest	25,883,878	
Changes in assumptions or other inputs	(109,149,723)	
Benefit payments	(18,895,122)	
Contributions from Members	695,766	
Net change in OPEB Liability	(60,985,862)	(60,985,862)
Balance at 6/30/17		\$815,776,789

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**Sensitivity of the Total Nonemployer OPEB Liability to Changes in the Discount Rate**

The following presents the total nonemployer OPEB liability associated with the District as of June 30, 2017 calculated using the discount rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2017		
	<u>1.00%</u> <u>Decrease (2.58%)</u>	<u>At Discount</u> <u>Rate (3.58)</u>	<u>1.00%</u> <u>Increase (4.58%)</u>
State of New Jersey's Share of Nonemployer OPEB Liability Associated with the District	\$968,385,904	\$815,776,789	\$694,725,789

**Sensitivity of the Total Nonemployer OPEB Liability to Changes in Healthcare Trends**

The following presents the total nonemployer OPEB liability associated with the District as of June 30, 2017 respectively, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2017		
	<u>1.00%</u> <u>Decrease</u>	<u>Healthcare Cost</u> <u>Trend Rate</u>	<u>1.00%</u> <u>Increase</u>
State of New Jersey's Share of Nonemployer OPEB Liability Associated with the District	\$670,897,548	\$815,776,789	\$1,008,174,717

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2017, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employee's OPEB associated with the District from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Changes of assumptions	\$96,478,650.00	-
Changes in proportion	-	\$2,186,359.00
	<u>\$96,478,650.00</u>	<u>\$2,186,359.00</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to retired school employee's OPEB associated with the District will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2019	(\$10,859,994)
2020	(\$10,859,994)
2021	(\$10,859,994)
2022	(\$10,859,994)
2023	(\$10,859,994)
Total Thereafter	<u>(\$39,992,321)</u>
	<u>(\$94,292,291)</u>

In accordance with GASBS No. 75, the District's proportionate share of school retirees OPEB is zero. There is no recognition of the allocation of proportionate share of deferred outflows of resources and deferred inflows of resources in the financial statements.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)**

**State Health Benefit Local Education Retired Employee Plan Information**

The New Jersey Division of Pension and Benefits issues publicly available reports on the OPEB plan. Those reports may be obtained by writing to the Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295 or on their website at <http://www.state.nj.us/treasury/pensions/gasb-notice-opeb.shtml>

**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.

**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 2017-2018 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, 2018**

**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:

**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 D & H Alternative Risk Solutions. At June 30, 2018, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$2,800,047.

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 on accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Safety National Insurance Company.

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

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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 Districts 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, 2018, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$14,830,472.

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, 2018 a liability existed for compensated absences in the proprietary funds of \$634,686.

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, 2018**

**NOTE 12: FUND BALANCE APPROPRIATED**

**General Fund** The table below reflects the District's Fund Balance at June 30, 2018 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	\$8,562,687	(\$8,562,687)	
Current Year	5,517,661	(5,517,661)	
Capital Reserve:	9,000,000	(9,000,000)	
Assigned:			
Designated for Subsequent			
Year's Expenditures	5,700,000	(4,899,709)	\$800,291
Encumbrances	58,308	(58,308)	
Unassigned	9,046,362	(9,046,362)	
	<u>\$37,885,018</u>	<u>(37,084,727)</u>	<u>\$800,291</u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**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 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 2018		\$518,818,426
Increased by:		
Transfer from General Fund to SFR- Inclusion		3,541,104
Less: Expenditures Allocated to Restricted Federal Resources as reported on Schedule D-2		
		7,563,416
		514,796,114
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$59,763,711	
Capital Leases	15,040,838	
		74,804,549
Adjusted General Fund Expenditures		439,991,565
Excess Surplus Percentage		2.00%
		8,799,831
Increased by:		
Extraordinary Aid (unbudgeted)	77,806	
Non-Public Transportation Aid (unbudgeted)	168,725	
		246,531
Maximum Unassigned General Fund Balance		9,046,362
Actual Unassigned General Fund Balance		14,564,023
Excess Surplus		\$5,517,661
Recapitulation of Excess Surplus, June 30, 2018:		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$8,562,687
Restricted for Excess Surplus		5,517,661
		\$14,080,348

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

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

Based on the preceding calculation, as of June 30, 2018, \$8,562,687 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2018-19 budget. \$5,517,661 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 2019-20 budget.

**NOTE 14: INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances remained on the balance sheet at June 30, 2018:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$27,904,271	\$21,593,812
Special Revenue Fund	3,541,104	7,658,500
Enterprise Fund		1,842,583
Fiduciary Fund	467,205	817,685
	\$31,912,580	\$31,912,580

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, 2018 consisted of the following:

Food and Supplies	<u>\$197,256</u>
-------------------	------------------

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, 2018**

**NOTE 16: DEFICIT FUND BALANCES / NET POSITION**

The District has a deficit fund balance of \$4,556,972 in the Special Revenue Fund as of June 30, 2018 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, 2018**

**NOTE 17: CAPITAL RESERVE ACCOUNT (CONTINUED)**

The activity of the capital reserve during the year ended June 30, 2018, is as follows:

Balance, June 30, 2017 (Budgetary Basis)	\$ 5,000,000.00
Deposits:	
Board Resolution 06/15/18	<u>4,000,000.00</u>
Balance, June 30, 2018 (Budgetary Basis)	<u>\$ 9,000,000.00</u>

**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 \$5,711,883.72. 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 FY2018.

**NOTE 19: SUBSEQUENT EVENTS**

The Board of Education has evaluated subsequent events occurring after the financial statement date through February 15, 2019 which is the date the financial statements were available to be issued. The District has determined that there are no material subsequent events that need to be disclosed.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2018**

**NOTE 20: PRIOR PERIOD ADJUSTMENTS**

Net Assets at June 30, 2017 has been adjusted to properly reflect Capital Assets and Capital Leases as reflected below:

	Governmental <u>Activities</u>
Beginning Net Position 06/30/17	\$190,367,720
Adjustments:	
Capital Assets	(930,111)
Capital Leases	<u>(171,907)</u>
Beginning Net Position 06/30/17 (As restated)	<u><u>\$189,265,701</u></u>

**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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Revenues:</b>					
<b>Local sources:</b>					
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -
Tuition	90,000	-	90,000	408,027	318,027
Miscellaneous	1,500,000	-	1,500,000	5,077,223	3,577,223
<b>Total - local sources</b>	<b>61,403,124</b>	<b>-</b>	<b>61,403,124</b>	<b>65,298,374</b>	<b>3,895,250</b>
<b>State sources:</b>					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	310,310,148	2,846,267	313,156,415	317,023,786	3,867,371
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 Adequacy 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	2,286,759	168,725
Non-Public School Transportation Aid	-	-	-	77,806	77,806
Lead Testing for Schools Aid	-	-	-	111,713	111,713
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	652,477	652,477
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	26,886,841	26,886,841
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	39,868	39,868
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	17,787,060	17,787,060
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,397,465	14,397,465
<b>Total - state sources</b>	<b>368,699,211</b>	<b>2,846,267</b>	<b>371,545,478</b>	<b>435,534,804</b>	<b>63,989,326</b>
<b>Federal sources:</b>					
Medicaid Reimbursement	872,002	-	872,002	1,173,846	301,844
Public Assistance	-	-	-	139,281	139,281
<b>Total - federal sources</b>	<b>872,002</b>	<b>-</b>	<b>872,002</b>	<b>1,313,127</b>	<b>441,124.89</b>
<b>Total revenue</b>	<b>430,974,337</b>	<b>2,846,267</b>	<b>433,820,604</b>	<b>502,146,305</b>	<b>68,325,701</b>
<b>Expenditures:</b>					
<b>Current expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool		171,450	171,450	171,450	-
Kindergarten	5,721,826	385,770	6,107,596	6,053,055	54,541
Grades 1-5	44,366,662	448,764	44,815,426	44,415,598	399,827
Grades 6-8	24,800,398	(124,580)	24,675,818	24,368,287	307,532
Grades 9-12	32,027,451	1,835,572	33,863,023	33,439,058	423,965
<b>Home instruction:</b>					
Salaries of teachers	753,899	(72,531)	681,368	681,242	126
Purchased services	284,050	(18,450)	265,600	265,572	28
Supplies	1,800	(1,800)	-	-	-
Travel	711	(711)	-	-	-

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	\$ 4,001,288	\$ 943,757	\$ 4,945,045	\$ 4,785,597	\$ 159,448
Purchased professional/ educational services	951,135	(34,160)	916,975	840,170	76,805
Other purchased professional services	29	2,877	2,906	2,455	451
Other purchased services	6,696,997	(148,760)	6,548,237	6,468,301	79,936
Travel	3,600	30,963	34,563	25,021	9,542
General supplies	7,428,449	(738,272)	6,690,177	6,304,707	385,470
Textbooks	609,393	(153,335)	456,058	446,646	9,412
Other objects	78,330	(7,239)	71,091	61,995	9,097
<b>Total regular programs</b>	<b>127,726,018</b>	<b>2,519,316</b>	<b>130,245,334</b>	<b>128,329,155</b>	<b>1,916,179</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	382,046	(17,056)	364,990	360,112	4,878
General supplies	6,452	(252)	6,200	5,746	454
<b>Total cognitive impaired - mild</b>	<b>388,498</b>	<b>(17,308)</b>	<b>371,190</b>	<b>365,858</b>	<b>5,332</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	723,764	5,217	728,981	728,966	15
Other salaries for instruction	45,582	-	45,582	45,323	259
General supplies	28,697	-	28,697	26,605	2,092
Textbooks	7,558	1,138	8,696	5,971	2,725
<b>Total cognitive impaired -moderate</b>	<b>805,601</b>	<b>6,355</b>	<b>811,956</b>	<b>806,865</b>	<b>5,091</b>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	4,975,206	98,416	5,073,622	4,840,181	233,441
Other salaries for instruction	1,476,382	306,401	1,782,783	1,710,463	72,320
General supplies	207,331	19,962	227,293	198,455	28,839
Textbooks	30,813	(8,763)	22,050	22,048	2
<b>Total learning/language</b>	<b>6,689,732</b>	<b>416,016</b>	<b>7,105,748</b>	<b>6,771,147</b>	<b>334,601</b>
<b>Multiple disabilities:</b>					
Salaries of teachers	301,578	5,491	307,069	307,005	64
Other salaries for instruction	141,045	(980)	140,065	139,805	260
General supplies	38,756	-	38,756	34,633	4,123
Textbooks	10,231	(3,103)	7,128	7,128	0
<b>Total multiple disabilities</b>	<b>491,610</b>	<b>1,408</b>	<b>493,018</b>	<b>488,572</b>	<b>4,446</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Behavioral disabilities:</b>					
Salaries of teachers	\$ 214,903	\$ (32,770)	\$ 182,133	\$ 181,375	\$ 758
Other salaries for instruction	87,169	(5,210)	81,959	81,490	469
General supplies	3,347	(81)	3,266	2,969	297
<b>Total behavioral disabilities</b>	<b>305,419</b>	<b>(38,061)</b>	<b>267,358</b>	<b>265,834</b>	<b>1,524</b>
<b>Autism</b>					
Salaries of teachers	683,654	200,863	884,517	871,016	13,501
Other salaries for instruction	316,415	125,503	441,918	377,855	64,063
General supplies	47,255	8,995	56,250	39,995	16,255
Textbooks	11,084	(5,394)	5,690	5,689	1
<b>Total autism</b>	<b>1,058,408</b>	<b>329,967</b>	<b>1,388,375</b>	<b>1,294,554</b>	<b>93,820</b>
<b>Resource room:</b>					
Salaries of teachers	11,701,305	(1,149,555)	10,551,750	10,476,106	75,644
Purchased Professional -educational services	24,550	106,683	131,233	130,733	500
Other purchased services	600	-	600	-	600
General supplies	19,453	(5,582)	13,871	12,868	1,003
<b>Total resource room</b>	<b>11,745,908</b>	<b>(1,048,455)</b>	<b>10,697,453</b>	<b>10,619,707</b>	<b>77,746</b>
<b>Preschool disabled:</b>					
Salaries of teachers	1,295,684	(8,395)	1,287,290	1,287,289	0
Other salaries for instruction	703,525	(149,255)	554,270	419,254	135,016
General supplies	742	4,681	5,423	3,130	2,293
<b>Total preschool disabled</b>	<b>1,999,951</b>	<b>(152,969)</b>	<b>1,846,982</b>	<b>1,709,674</b>	<b>137,308</b>
<b>Total special education</b>	<b>23,485,126</b>	<b>(503,046)</b>	<b>22,982,080</b>	<b>22,322,210</b>	<b>659,870</b>
<b>Bilingual education:</b>					
Salaries of teachers	25,029,341	(755,610)	24,273,731	24,061,248	212,483
Other salaries for instruction	1,102,016	49,702	1,151,718	1,147,391	4,327
Purchased professional/ educational services	28,041	(1,000)	27,041	27,000	41
General supplies	571,860	(2,798)	569,062	473,849	95,213
Textbooks	60,472	(23,331)	37,141	36,053	1,087
<b>Total bilingual education</b>	<b>26,791,730</b>	<b>(733,037)</b>	<b>26,058,693</b>	<b>25,745,542</b>	<b>313,151</b>
<b>School sponsored activities:</b>					
Salaries	322,356	(10,585)	311,771	224,399	87,372
Travel	27,960	450	28,410	25,879	2,531
Other objects	100,889	44,030	144,919	132,210	12,709
<b>Total school sponsored activities</b>	<b>451,205</b>	<b>33,895</b>	<b>485,100</b>	<b>382,488</b>	<b>102,613</b>
<b>School sponsored athletics:</b>					
Salaries	2,085,604	(227,233)	1,858,371	1,809,178	49,193
Other purchased services	155,180	182,670	337,850	337,694	156
Other objects	555,608	24,000	579,608	558,090	21,518
Supplies and materials	161,423	(4,844)	156,578	156,544	35
<b>Total school sponsored athletics</b>	<b>2,957,815</b>	<b>(25,407)</b>	<b>2,932,407</b>	<b>2,861,506</b>	<b>70,902</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Before/After School Programs</b>					
<b>Instruction</b>					
Salaries	\$ 1,347,864	\$ 70,904	\$ 1,418,768	\$ 1,216,266	\$ 202,502
Other salaries for instruction	-	43,000	43,000	42,818	182
Supplies and materials	3,200	-	3,200	3,087	113
<b>Total before/after school</b>	<u>1,351,064</u>	<u>113,904</u>	<u>1,464,968</u>	<u>1,262,171</u>	<u>202,797</u>
<b>Before/After School Programs - Support Services</b>					
Salaries	-	250,084	250,084	223,397	26,687
<b>Total before/after school</b>	<u>-</u>	<u>250,084</u>	<u>250,084</u>	<u>223,397</u>	<u>26,687</u>
<b>Summer School Programs - Instruction</b>					
Salaries	2,466,667	(825,370)	1,641,297	1,640,984	313
Supplies and materials	11,294	(1,349)	9,945	9,338	607
<b>Total summer school - Instruction</b>	<u>2,477,961</u>	<u>(826,719)</u>	<u>1,651,242</u>	<u>1,650,322</u>	<u>920</u>
<b>Summer School Programs - Support Services</b>					
Salaries	-	113,517	113,517	112,604	913
<b>Total summer school - Support Services</b>	<u>-</u>	<u>113,517</u>	<u>113,517</u>	<u>112,604</u>	<u>913</u>
<b>Community services:</b>					
Salaries	339,093	156,600	495,693	476,865	18,828
<b>Total community services</b>	<u>339,093</u>	<u>156,600</u>	<u>495,693</u>	<u>476,865</u>	<u>18,828</u>
<b>Total instruction</b>	<u>185,580,012</u>	<u>1,099,106</u>	<u>186,679,118</u>	<u>183,366,259</u>	<u>3,312,858</u>
<b>Undistributed expenditures:</b>					
<b>Undistributed expenditures - instruction:</b>					
Tuition to other LEAs within the State - regular	4,841,166	97,371	4,938,536	4,923,756	14,780
Tuition to other LEAs within the State - special	12,936,271	(2,396,210)	10,540,062	10,478,924	61,137
Tuition to county vocational school districts - regular	642,000	(43,000)	599,000	599,000	-
Tuition to county vocational school districts - special	33,000	(33,000)	-	-	-
Tuition to county special services schools	1,403,868	(215,416)	1,188,452	1,149,881	38,571
Tuition to priv. sch for the disabled w/i State	12,555,696	(563,947)	11,991,749	11,990,464	1,285
Tuition to priv. sch for the disabled & other LEAs - Spl, O/S State	90,957	5,191	96,148	88,883	7,265
Tuition - state facilities	608,947	77,461	686,408	686,408	-
<b>Total undistributed expenditures - instruction</b>	<u>33,111,905</u>	<u>(3,071,550)</u>	<u>30,040,355</u>	<u>29,917,316</u>	<u>123,038</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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Attendance and social work services:</b>					
Salaries	\$ 2,008,320	\$ 32,570	\$ 2,040,890	\$ 1,978,345	\$ 62,545
Supplies and materials	11,195	(4,855)	6,340	5,292	1,048
<b>Total attendance and social work services</b>	2,019,515	27,715	2,047,230	1,983,637	63,593
<b>Health services:</b>					
Salaries	3,620,634	(33,156)	3,587,478	3,484,430	103,048
Purchased professional and technical services	67,928	15,056	82,984	59,946	23,038
Supplies and materials	209,324	(6,172)	203,152	188,497	14,655
Other objects	5,060	(600)	4,460	2,315	2,145
<b>Total health services</b>	3,902,946	(24,872)	3,878,074	3,735,188	142,886
<b>Other support services - students - related services:</b>					
Salaries of other professional staff	3,156,852	(147,429)	3,009,423	3,009,422	1
Purchased professional educational services	1,603,560	41,439	1,644,999	1,644,998	1
<b>Other support services - students - related services</b>	4,760,412	(105,990)	4,654,422	4,654,420	2
<b>Other support services - Regular</b>					
Salaries of other professional staff	10,973,068	1,281,494	12,254,562	12,254,441	121
Purchased professional educational services	2,876,691	(75,067)	2,801,624	2,800,786	838
Supplies and materials	68,780	(23,190)	45,590	36,441	9,149
<b>Total other support services - regular</b>	13,918,539	1,183,237	15,101,776	15,091,669	10,107
<b>Other support services - Guidance</b>					
Salaries of other professional staff	5,326,955	628,537	5,955,492	5,865,091	90,401
Salaries of secretarial and clerical assistants	185,244	8,191	193,435	185,084	8,351
Purchased professional educational services	150,000	186,025	336,025	292,740	43,285
Other purchased services	1,360	(360)	1,000	457	543
Supplies and materials	340,334	(10,149)	330,185	298,623	31,562
Other objects	4,000	2,550	6,550	6,020	530
<b>Total Other support services Guidance</b>	6,007,893	814,794	6,822,687	6,648,016	174,671

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Other support services - students - special services:</b>					
Salaries of other professional staff	\$ 6,393,377	\$ (187,548)	\$ 6,205,829	\$ 6,176,223	\$ 29,606
Purchased professional educational services	232,462	(109,117)	123,345	123,345	0
Other purchased services	105,630	(70,630)	35,000	18,165	16,835
Supplies and materials	75,907	(11,107)	64,800	64,689	111
<b>Total other support services - students - special services</b>	<b>6,807,376</b>	<b>(378,402)</b>	<b>6,428,974</b>	<b>6,382,421</b>	<b>46,553</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	3,648,695	227,402	3,876,097	3,861,625	14,472
Salaries of other professional staff	178,766	36,557	215,323	215,323	0
Salaries of secretarial and clerical assistants	1,243,050	2,922	1,245,972	1,235,620	10,353
Purchased professional educational services	248,100	56,470	304,570	294,734	9,835
Other purchased services	139,255	(10,819)	128,436	108,271	20,165
Travel	-	-	-	-	-
Supplies and materials	67,400	(1,036)	66,364	49,823	16,541
Other objects	37,543	66,414	103,957	96,040	7,917
<b>Total improvement of instruction services</b>	<b>5,562,809</b>	<b>377,910</b>	<b>5,940,720</b>	<b>5,861,436</b>	<b>79,284</b>
<b>Educational media services/school library:</b>					
Salaries	1,484,949	(244,085)	1,240,864	1,150,453	90,411
Supplies and materials	76,148	(16,697)	59,451	56,749	2,702
<b>Total educational media services/school library</b>	<b>1,561,097</b>	<b>(260,782)</b>	<b>1,300,315</b>	<b>1,207,202</b>	<b>93,113</b>
<b>Instructional staff training services:</b>					
Purchased professional and technical services	1,000	(641)	359	-	359
<b>Total instructional staff training services</b>	<b>1,000</b>	<b>(641)</b>	<b>359</b>	<b>-</b>	<b>359</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Support services general administration:</b>					
Salaries	\$ 1,647,467	\$ 6,078	\$ 1,653,545	\$ 1,639,263	\$ 14,282
Salaries of Attorneys	276,537	-	276,537	275,314	1,223
Legal services	2,057,581	(416,300)	1,641,281	1,524,629	116,652
Audit Fees	190,000	-	190,000	181,200	8,800
Other purchased professional services	284,925	127,000	411,925	411,209	716
Communications/telephone	1,517,391	71,530	1,588,921	1,511,845	77,075
Other purchased services	8,549	891	9,440	4,769	4,671
Supplies and materials	20,800	1,210	22,010	11,985	10,025
Miscellaneous expenditures	94,500	1,000	95,500	88,744	6,756
BOE Membership dues and fees	8,288	(7,000)	1,288	-	1,288
<b>Total support services general administration</b>	<b>6,106,038</b>	<b>(215,591)</b>	<b>5,890,447</b>	<b>5,648,958</b>	<b>241,489</b>
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	8,958,977	244,025	9,203,002	9,118,019	84,983
Salaries of secretarial and clerical assistants	4,295,402	106,250	4,401,652	4,340,752	60,900
Purchased professional and technical services	29,700	(28,810)	890	-	890
Other purchased services	-	-	-	-	-
Supplies and materials	337,960	6,853	344,813	330,243	14,570
Other objects	159,174	(2,677)	156,497	113,152	43,345
<b>Total support services school administration</b>	<b>13,781,213</b>	<b>325,640</b>	<b>14,106,853</b>	<b>13,902,165</b>	<b>204,688</b>
<b>Central Services:</b>					
Salaries	3,722,292	(22,884)	3,699,408	3,686,351	13,057
Purchase Professional Services	62,230	(24,500)	37,730	36,632	1,098
Miscellaneous Purchased Services	511,182	(109,086)	402,096	398,735	3,361
Supplies and materials	79,310	(10,000)	69,310	52,537	16,773
Other objects	75,500	(4,500)	71,000	70,659	341
<b>Total central services</b>	<b>4,450,514</b>	<b>(170,970)</b>	<b>4,279,544</b>	<b>4,244,913</b>	<b>34,631</b>
<b>Admin.Info Technology</b>					
Salaries	2,525,121	155,920	2,681,041	2,600,651	80,390
Purchased professional services	350,000	26,674	376,674	368,845	7,829
Other Purchased Services	1,698,723	(37,790)	1,660,933	769,520	891,413
Supplies and materials	996,840	180,120	1,176,960	1,136,953	40,007
Other objects	104,275	(50,866)	53,409	52,616	793
<b>Total Admin.Info Technology</b>	<b>5,674,959</b>	<b>274,058</b>	<b>5,949,017</b>	<b>4,928,585</b>	<b>1,020,432</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Required maintenance for school facilities:</b>					
Salaries	\$ 2,645,800	\$ (179,250)	\$ 2,466,550	\$ 2,456,541	\$ 10,009
Cleaning, repair and maintenance services	6,730,687	(488,723)	6,241,964	6,208,051	33,913
Supplies and materials	628,737	(7,769)	620,968	612,326	8,642
<b>Total required maintenance for school facilities:</b>	10,005,224	(675,742)	9,329,482	9,276,917	52,565
<b>Operation and maintenance Custodial Services:</b>					
Salaries	18,913,666	1,012,850	19,926,516	19,706,758	219,758
Salaries - Non-Instructional Aides	40,000	-	40,000	-	40,000
Purchased professional and technical services	328,187	22,278	350,464	341,166	9,298
Cleaning, repair and maintenance services	604,104	123,474	727,578	720,644	6,935
Rental of land and buildings	2,983,169	(122,159)	2,861,010	2,860,127	883
Lease Purchase- Energy Savings Imp Program	840,538	-	840,538	839,150	1,388
Other purchased property services	888,365	56,000	944,365	903,924	40,441
Insurance	1,851,273	205,000	2,056,273	2,046,523	9,750
Travel	8,000	25,000	33,000	32,928	72
General supplies	1,073,886	155,594	1,229,480	1,193,044	36,436
Energy (natural gas)	1,735,132	-	1,735,132	1,680,789	54,343
Energy (electricity)	5,800,000	611,605	6,411,605	6,322,966	88,639
Other objects	136,651	(26,001)	110,650	106,404	4,246
<b>Total operation and maintenance of plant services</b>	35,202,971	2,063,641	37,266,611	36,754,423	512,189
<b>Care and upkeep of grounds</b>					
Salaries	138,060	-	138,060	136,958	1,102
Miscellaneous Purchased Services	56,000	(40,000)	16,000	15,969	31
<b>Total care and upkeep of grounds</b>	194,060	(40,000)	154,060	152,927	1,133
<b>Security</b>					
Salaries	7,768,612	521,308	8,289,920	7,903,038	386,882
Miscellaneous Purchased Services	286,920	6,185	293,105	175,407	117,698
Supplies and materials	25,150	29,431	54,581	28,638	25,943
Other Objects	5,305	(600)	4,705	840	3,865
<b>Total security</b>	8,085,987	556,324	8,642,311	8,107,923	534,388
<b>Student transportation services:</b>					
Salaries for pupil transportation (between home and school) - regular	636,719	100,300	737,019	727,582	9,437
Salaries for pupil transportation (between home and school)-special	1,643,320	(11,480)	1,631,840	1,624,637	7,203
Salaries for pupil transportation (other than between home & school)	1,275,772	103,300	1,379,072	1,361,957	17,115



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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Student transportation services</b>					
<b>(continued):</b>					
Management Fee - ESC & CTSA			-		-
Transportation program	\$ 250,000	\$ 121,000	\$ 371,000	\$ 370,671	\$ 329
Purchased professional and technical services	80,227	(9,769)	70,458	70,433	25
Cleaning, repair and maintenance services	450,510	(165,000)	285,510	283,533	1,977
Rental Payments - school buses	650,000	(400,461)	249,539	249,539	0
Contracted services - aid in lieu Non-public schools	302,100	(81,097)	221,003	220,558	445
Contracted services (between home and school) - vendors	3,590,400	528,745	4,119,145	4,119,145	-
Contracted services (other than between home and school) -vendors	1,218,465	(595,452)	623,013	606,693	16,320
Contracted services (special education)-vendors	1,827,905	(139,778)	1,688,126	1,681,626	6,500
Contracted services Regular	239,566	(227,891)	11,675	11,675	-
Contracted services (special education)- ECS & CTSA	6,933,100	2,187,189	9,120,289	9,119,816	473
Supplies and materials	50,486	(20,000)	30,486	28,900	1,586
Transportation supplies	350,000	(200,000)	150,000	150,000	-
Miscellaneous expenditures	9,000	(860)	8,140	8,136	4
<b>Total student transportation services</b>	<b>19,507,570</b>	<b>1,188,746</b>	<b>20,696,316</b>	<b>20,634,902</b>	<b>61,414</b>
<b>Employee benefits:</b>					
Social security	6,040,167	2,088,747	8,128,914	8,128,859	55
Other retirement contributions	9,500,000	(1,806,048)	7,693,952	7,693,952	-
Unemployment compensation	684,500	(131,745)	552,755	552,701	54
Workers Compensation	3,019,748	(136,198)	2,883,550	2,883,129	421
Health Benefits	58,999,715	(1,736,925)	57,262,790	57,154,371	108,418
Tuition Reimbursement	985,193	(339,850)	645,343	643,997	1,346
Other employee benefits	880,535	362,441	1,242,976	1,185,020	57,956
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	652,477	(652,477)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	26,886,841	(26,886,841)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	39,868	(39,868)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	17,787,060	(17,787,060)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	14,397,465	(14,397,465)
<b>Total employee benefits</b>	<b>80,109,858</b>	<b>(1,699,578)</b>	<b>78,410,280</b>	<b>138,005,741</b>	<b>(59,595,461)</b>
<b>Total undistributed expenditures</b>	<b>260,771,885</b>	<b>167,947</b>	<b>260,939,832</b>	<b>317,138,760</b>	<b>(56,198,928)</b>
<b>Total expenditures - current expense</b>	<b>446,351,897</b>	<b>1,267,053</b>	<b>447,618,949</b>	<b>500,505,019</b>	<b>(52,886,070)</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Undistributed expenditures:			-		
Support services -					
instructional staff	-	2,870	2,870	2,867	3
Support services -					
Admin Info Technology	-	159,700	159,700	159,606	94
Custodial Services	26,050	331,775	357,825	357,824	1
Security	-	28,840	28,840	28,840	-
<b>Total equipment</b>	<b>26,050</b>	<b>523,185</b>	<b>549,235</b>	<b>549,137</b>	<b>98</b>
<b>Facilities acquisition and construction services:</b>					
Architectual/Engineering services	-	50,050	50,050	50,050	-
Purchased professional and technical services	22,715	(15,264)	7,451	7,451	0
Construction services	45,767	2,510,670	2,556,437	2,393,666	162,771
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-
<b>Total facilities acquisition and construction services</b>	<b>68,482</b>	<b>2,545,456</b>	<b>2,613,938</b>	<b>2,451,167</b>	<b>162,771</b>
<b>Assets acquired under capital leases (non-budgeted)</b>					
Instruction:					
Regular Instruction				14,091,750	(14,091,750)
Undistributed expenditures:					
Admin Info Technology				441,599	(441,599)
Transporation				507,489	(507,489)
<b>Total assets acquired under capital leases (non-budgeted)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,040,838</b>	<b>(15,040,838)</b>
<b>Total capital outlay</b>	<b>94,532</b>	<b>3,068,641</b>	<b>3,163,173</b>	<b>18,041,142</b>	<b>(14,877,969)</b>
<b>Special Schools:</b>					
<b>Adult education - local - Instruction:</b>					
Salaries of teachers	13,150	(13,150)	-	-	-
Other salaries	24,800	-	24,800	1,801	22,999
Supplies	1,000	-	1,000	-	1,000
<b>Total Adult education - local - Instr.</b>	<b>38,950</b>	<b>(13,150)</b>	<b>25,800</b>	<b>1,801</b>	<b>23,999</b>
<b>Total special schools</b>	<b>38,950</b>	<b>(13,150)</b>	<b>25,800</b>	<b>1,801</b>	<b>23,999</b>
<b>Transfer of Funds to Charter Schools</b>	<b>\$ 812,174</b>	<b>\$ (540,836)</b>	<b>\$ 271,338</b>	<b>\$ 270,465</b>	<b>\$ 874</b>
<b>Total expenditures</b>	<b>447,297,552</b>	<b>3,781,708</b>	<b>451,079,261</b>	<b>518,818,426</b>	<b>(67,739,165)</b>

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, 2018

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Excess/(deficiency) of revenues over/(under) expenditures	\$ (16,323,215)	\$ (935,441)	\$ (17,258,657)	\$ (16,672,121)	\$ 586,536
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	6,727,149	935,441	7,662,590	7,563,416	(99,174)
Transfer to special revenue fund	(3,541,104)	-	(3,541,104)	(3,541,104)	0
Capital Leases (non-budget)				15,040,838	15,040,838
Total other financing sources/(uses)	<u>3,186,045</u>	<u>935,441</u>	<u>4,121,486</u>	<u>19,063,151</u>	<u>14,941,664</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(13,137,170)</u>	<u>-</u>	<u>(13,137,170)</u>	<u>2,391,030</u>	<u>15,528,200</u>
Fund balance, July 1	35,493,988	-	35,493,988	35,493,988	-
Fund balance, June 30	<u>\$ 22,356,818</u>	<u>\$ -</u>	<u>\$ 22,356,818</u>	<u>\$ 37,885,018</u>	<u>\$ 15,528,200</u>

**Recapitulation:**

**Restricted Fund Balance:**

Excess Surplus - Designated for Subsequent Year's Expenditures	8,562,687
Excess Surplus - Current Year	5,517,661
Capital Reserve	9,000,000

**Assigned Fund Balance:**

Designated for Subsequent Year's Expenditures	5,700,000
Year-End Encumbrances	58,308

**Unassigned Fund Balance**

9,046,362  
37,885,018

**Reconciliation to Governmental Funds Statements (GAAP):**

**Last State Aid Payment not recognized on GAAP basis**

(37,084,727)

**Fund Balance per Governmental Funds (GAAP)**

\$ 800,291

-

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

Adjustment for prior year encumbrances	\$ (737,257)	\$ -	\$ (737,257)	\$ (737,257)	\$ -
Budgeted fund balance	<u>(12,399,913)</u>	<u>-</u>	<u>(12,399,913)</u>	<u>3,128,287</u>	<u>15,528,200</u>
Total	<u>\$ (13,137,170)</u>	<u>\$ -</u>	<u>\$ (13,137,170)</u>	<u>\$ 2,391,030</u>	<u>\$ 15,528,200</u>

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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
<b>Revenues:</b>												
Local sources:												
Local tax levy												
Tuition from individuals	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-
Miscellaneous	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	408,027	408,027	-
Total - local sources	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	5,077,223	5,077,223	-
	61,403,124	61,403,124	-	61,403,124	61,403,124	-	61,403,124	61,403,124	-	65,298,374	65,298,374	-
State sources:												
Compensation aid	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-
Excess aid	2,118,034	2,118,034	-	2,118,034	2,118,034	-	2,118,034	2,118,034	-	2,286,759	2,286,759	-
Special education aid	13,554,525	13,554,525	-	13,554,525	13,554,525	-	13,554,525	13,554,525	-	13,554,525	13,554,525	-
Education adequacy aid	28,521,068	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	2,846,267	313,156,415	313,156,415	2,846,267	313,156,415	313,156,415	2,846,267	317,023,786	317,023,786	2,846,267
Security aid	9,987,940	9,987,940	-	9,987,940	9,987,940	-	9,987,940	9,987,940	-	9,987,940	9,987,940	-
Under Adequacy Aid	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-
PARCC Readiness	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-
Per Pupil Growth Aid	236,630	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	251,280	-
Host District Support Aid	1,900	1,900	-	1,900	1,900	-	1,900	1,900	-	1,900	1,900	-
Non-Public School Transportation Aid	-	-	-	-	-	-	-	-	-	77,806	77,806	-
Lead Testing for Schools Aid	-	-	-	-	-	-	-	-	-	111,713	111,713	-
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	652,477	652,477	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	26,886,841	26,886,841	-
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	39,868	39,868	-
On-behalf TPAF Post Retirement Medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	17,787,060	17,787,060	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	14,397,465	14,397,465	-
Total - state sources	368,699,211	368,699,211	2,846,267	371,545,478	371,545,478	2,846,267	371,545,478	371,545,478	2,846,267	435,534,804	435,534,804	2,846,267
Federal sources:												
Medicaid Reimbursement	872,002	872,002	-	872,002	872,002	-	872,002	872,002	-	1,173,846	1,173,846	-
Public Assistance Grants	872,002	872,002	-	872,002	872,002	-	872,002	872,002	-	139,281	139,281	-
Total - federal sources	430,974,337	430,974,337	-	430,974,337	430,974,337	-	430,974,337	430,974,337	-	502,146,305	502,146,305	-
Total revenue												
	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-
	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	408,027	408,027	-
	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	5,077,223	5,077,223	-
	61,403,124	61,403,124	-	61,403,124	61,403,124	-	61,403,124	61,403,124	-	65,298,374	65,298,374	-
	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-
	2,118,034	2,118,034	-	2,118,034	2,118,034	-	2,118,034	2,118,034	-	2,286,759	2,286,759	-
	13,554,525	13,554,525	-	13,554,525	13,554,525	-	13,554,525	13,554,525	-	13,554,525	13,554,525	-
	28,521,068	28,521,068	-	28,521,068	28,521,068	-	28,521,068	28,521,068	-	28,521,068	28,521,068	-
	310,310,148	310,310,148	2,846,267	313,156,415	313,156,415	2,846,267	313,156,415	313,156,415	2,846,267	317,023,786	317,023,786	2,846,267
	9,987,940	9,987,940	-	9,987,940	9,987,940	-	9,987,940	9,987,940	-	9,987,940	9,987,940	-
	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-	500,000	500,000	-
	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-
	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-	236,630	236,630	-
	251,280	251,280	-	251,280	251,280	-	251,280	251,280	-	251,280	251,280	-
	1,900	1,900	-	1,900	1,900	-	1,900	1,900	-	1,900	1,900	-
	-	-	-	-	-	-	-	-	-	77,806	77,806	-
	-	-	-	-	-	-	-	-	-	111,713	111,713	-
	-	-	-	-	-	-	-	-	-	652,477	652,477	-
	-	-	-	-	-	-	-	-	-	26,886,841	26,886,841	-
	-	-	-	-	-	-	-	-	-	39,868	39,868	-
	-	-	-	-	-	-	-	-	-	17,787,060	17,787,060	-
	-	-	-	-	-	-	-	-	-	14,397,465	14,397,465	-
	368,699,211	368,699,211	2,846,267	371,545,478	371,545,478	2,846,267	371,545,478	371,545,478	2,846,267	435,534,804	435,534,804	2,846,267
	872,002	872,002	-	872,002	872,002	-	872,002	872,002	-	1,173,846	1,173,846	-
	872,002	872,002	-	872,002	872,002	-	872,002	872,002	-	139,281	139,281	-
	430,974,337	430,974,337	-	430,974,337	430,974,337	-	430,974,337	430,974,337	-	502,146,305	502,146,305	-
Expenditures:												
Instruction-regular programs:												
Salaries of teachers:												
Preschool												
Kindergarten												
Grades 1-8	5,721,826	5,721,826	364,070	171,450	171,450	364,070	171,450	171,450	364,070	171,450	171,450	364,070
Grades 9-12	41,141,125	41,141,125	(1,431,300)	21,700	21,700	(1,431,300)	21,700	21,700	(1,431,300)	21,700	21,700	(1,431,300)
Home instruction:	23,521,138	23,521,138	1,920,068	1,748,933	1,748,933	1,920,068	1,748,933	1,748,933	1,920,068	1,748,933	1,748,933	1,920,068
Salaries of teachers	29,617,072	29,617,072	975,109	861,483	861,483	975,109	861,483	861,483	975,109	861,483	861,483	975,109
Other Purchased Services (400-500 series)	753,899	753,899	860,464	3,385,488	3,385,488	860,464	3,385,488	3,385,488	860,464	3,385,488	3,385,488	860,464
Other Purchased Services (400-500 series)	284,050	284,050	-	681,368	681,368	-	681,368	681,368	-	681,368	681,368	-
Supplies	1,800	1,800	(1,800)	265,600	265,600	(1,800)	265,600	265,600	(1,800)	265,600	265,600	(1,800)
Regular programs - undistributed instruction:	711	711	(711)	-	-	(711)	-	-	(711)	-	-	(711)
Other salaries for instruction	414,018	4,001,288	71,668	1,286,107	1,286,107	71,668	1,286,107	1,286,107	71,668	1,286,107	1,286,107	71,668
Purchased professional/educational services	369,740	951,135	(23,035)	358,616	358,616	(23,035)	358,616	358,616	(23,035)	358,616	358,616	(23,035)
Other Purchased Technical Svcs	6,678,647	6,696,997	(146,510)	6,532,137	6,532,137	(146,510)	6,532,137	6,532,137	(146,510)	6,532,137	6,532,137	(146,510)
Travel	1,209,885	7,428,449	33,600	1,048,880	1,048,880	33,600	1,048,880	1,048,880	33,600	1,048,880	1,048,880	33,600
General supplies	123,250	609,593	(186,935)	156,850	156,850	(186,935)	156,850	156,850	(186,935)	156,850	156,850	(186,935)
Textbooks	78,530	78,530	-	78,530	78,530	-	78,530	78,530	-	78,530	78,530	-
Other objects	110,980,113	127,726,018	(7,239)	16,521,517	16,521,517	(7,239)	16,521,517	16,521,517	(7,239)	16,521,517	16,521,517	(7,239)
Total regular programs	16,745,905	127,726,018	2,743,704	16,521,517	16,521,517	2,743,704	16,521,517	16,521,517	2,743,704	16,521,517	16,521,517	2,743,704
	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-	59,813,124	59,813,124	-
	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	408,027	408,027	-
	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000	1,500,000	-	5,077,223	5,077,223	-
	61,403,124	61,403,124	-	61,403,124	61,403,124	-	61,403,124	61,403,124	-	65,298,374	65,298,374	-
	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-	2,981,056	2,981,056	-
	2,118,034	2,118,034	-	2,118,034	2,118,034	-	2,118,034	2				

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund
<b>Special education:</b>												
<b>Cognitive impaired - mild:</b>												
Salaries of teachers	-	382,046 \$	382,046 \$	-	(17,056) \$	(17,056) \$	-	364,990 \$	364,990 \$	-	360,112 \$	360,112 \$
General supplies	-	6,452	6,452	-	(252)	(252)	-	6,200	6,200	-	5,746	5,746
<b>Total cognitive impaired - mild</b>	-	388,498	388,498	-	(17,308)	(17,308)	-	371,190	371,190	-	365,858	365,858
<b>Cognitive impaired - moderate:</b>												
Salaries of teachers	-	723,764	723,764	-	5,217	5,217	-	728,981	728,981	-	728,966	728,966
Other salaries for instruction	-	45,582	45,582	-	-	-	-	45,582	45,582	-	45,323	45,323
General supplies	-	28,697	28,697	-	1,138	1,138	-	8,696	8,696	-	26,605	26,605
Textbooks	-	7,558	7,558	-	-	-	-	8,696	8,696	-	5,971	5,971
<b>Total cognitive impaired - moderate</b>	-	805,601	805,601	-	6,355	6,355	-	811,956	811,956	-	806,865	806,865
<b>Learning/Language Disabilities (204):</b>												
Salaries of teachers	255,640	4,719,566	4,975,206		98,416	98,416	255,640	4,817,982	5,073,622	170,264	4,669,917	4,840,181
Other salaries for instruction	-	1,476,382	1,476,382	228,095	78,306	306,401	228,095	1,554,688	1,782,783	227,103	1,483,360	1,710,463
General supplies	5,000	202,331	207,331	-	19,962	19,962	5,000	222,293	227,293	4,915	193,539	198,453
Textbooks	-	30,813	30,813	-	(8,765)	(8,765)	-	22,050	22,050	-	22,048	22,048
Other objects	260,640	6,429,092	6,689,732	228,095	187,921	416,016	488,735	6,617,013	7,105,748	402,282	6,368,865	6,771,147
<b>Behavioral Disabilities (209):</b>												
Salaries of teachers	3,347	214,903	218,250		(32,770)	(32,770)		182,133	182,133		181,375	181,375
Other salaries for instruction	-	87,169	87,169	(81)	(5,210)	(5,291)		81,959	81,959		81,490	81,490
General supplies	3,347	302,072	305,419	(81)	(37,980)	(38,061)	3,266	264,092	267,338	2,969	262,865	265,834
<b>Total behavioral disabilities</b>	6,694	504,044	520,418	(81)	(43,260)	(43,341)	3,266	426,181	431,426	2,969	425,729	428,709
<b>Multiple disabilities (212):</b>												
Salaries of teachers	2,759	301,578	304,337		5,491	5,491		307,069	307,069		307,005	307,005
Other salaries for instruction	-	141,045	141,045	(980)	(980)	(980)		140,065	140,065		139,805	139,805
General supplies	2,759	35,997	38,756		35,997	35,997	2,759	38,756	38,756	2,670	31,963	34,633
Textbooks	-	10,231	10,231		(3,103)	(3,103)		7,128	7,128		7,128	7,128
Other objects	2,759	488,851	491,610		1,408	1,408	2,759	490,259	493,018	2,670	483,902	486,572
<b>Total multiple disabilities</b>	5,518	976,602	982,113		1,408	1,408	5,518	976,602	976,602	5,340	969,802	970,263
<b>Resource Room/Center (213):</b>												
Salaries of teachers	169,752	11,531,553	11,701,305		(1,149,555)	(1,149,555)	169,752	10,381,998	10,551,750	169,099	10,307,007	10,476,106
Purchased Professional -educational services	24,550		24,550	106,683		106,683	131,233		131,233	130,733		130,733
Other purchased services	600		600			600			600			600
General supplies	-	19,453	19,453		(5,582)	(5,582)		13,871	13,871		12,868	12,868
Textbooks	-											
Other objects	194,902	11,551,006	11,745,908	106,683	(1,155,137)	(1,048,455)	301,585	10,395,869	10,697,453	299,832	10,319,875	10,619,707
<b>Autism (214):</b>												
Salaries of teachers	-	683,654	683,654		200,863	200,863		884,517	884,517		871,016	871,016
Other salaries for instruction	-	316,615	316,615		125,302	125,302		441,918	441,918		377,846	377,846
General supplies	4,231	53,084	57,315	7,520	49,505	57,025	11,750	54,250	65,970	11,092	28,902	30,995
Textbooks	-	1,084,177	1,084,177	7,520	(5,304)	(5,304)		5,690	5,690		5,689	5,689
Other objects	4,231	1,084,177	1,088,408	7,520	322,448	330,968	11,750	1,316,623	1,388,375	11,092	1,283,462	1,294,554
<b>Total Autism</b>	8,462	2,161,627	2,170,083	15,040	372,804	387,844	23,542	1,360,996	1,440,480	22,184	1,287,813	1,303,133
<b>Preschool disabilities - full-time</b>												
Salaries of teachers	1,295,684		1,295,684	(8,395)		(8,395)	1,287,290		1,287,290	1,287,289		1,287,289
Other salaries for instruction	703,525		703,525	(149,255)		(149,255)	554,270		554,270	419,254		419,254
General supplies	742		742	4,681		4,681	5,423		5,423	3,130		3,130
Textbooks	1,999,951		1,999,951	(152,969)		(152,969)	1,846,982		1,846,982	1,709,674		1,709,674
Other objects	2,465,829		2,465,829	189,247		189,247	2,655,076		2,655,076	2,428,519		2,428,519
<b>Total preschool disabilities - full-time</b>	6,467,331		6,467,331	(195,302)		(195,302)	6,272,029		6,272,029	5,847,775		5,847,775
<b>Total special education</b>	12,347,112	11,551,006	23,898,118	1,040,683	(1,155,137)	(104,455)	1,136,231	10,395,869	10,697,453	1,091,763	10,319,875	10,619,707

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund
<b>Bilingual education (243/244):</b>												
Salaries of teachers	\$ -	\$ 25,029,341	\$ 25,029,341	\$ -	\$ (755,610)	\$ (755,610)	\$ -	\$ 24,273,731	\$ 24,273,731	\$ -	\$ 24,061,248	\$ 24,061,248
Other salaries for instruction		1,102,016	1,102,016		49,702	49,702		1,151,718	1,151,718		1,147,391	1,147,391
Purchased professional-educational services		28,041	28,041		(1,000)	(1,000)		27,041	27,041		27,000	27,000
Other purchased services												
General supplies		571,860	571,860		(2,798)	(2,798)		569,062	569,062		473,849	473,849
Textbooks		60,472	60,472		(23,331)	(23,331)		37,141	37,141		36,053	36,053
<b>Total bilingual education</b>		<b>26,791,730</b>	<b>26,791,730</b>		<b>(733,037)</b>	<b>(733,037)</b>		<b>26,058,693</b>	<b>26,058,693</b>		<b>25,745,542</b>	<b>25,745,542</b>
<b>School sponsored activities - Instruction:</b>												
Salaries		322,356	322,356		(10,585)	(10,585)		311,771	311,771		224,399	224,399
Travel		27,960	27,960		450	450		28,410	28,410		25,879	25,879
Other objects		100,889	100,889		44,030	44,030		144,919	144,919		132,210	132,210
<b>Total school sponsored activities - Instruction</b>		<b>451,205</b>	<b>451,205</b>		<b>33,895</b>	<b>33,895</b>		<b>485,100</b>	<b>485,100</b>		<b>382,488</b>	<b>382,488</b>
<b>School sponsored athletics:</b>												
Salaries	2,085,604		2,085,604	(227,233)		(227,233)	1,858,371		1,858,371	1,809,178		1,809,178
Other purchased services	155,180		155,180	182,670		182,670	337,850		337,850	337,694		337,694
Supplies and materials	555,608		555,608	24,000		24,000	579,608		579,608	558,090		558,090
Other objects	161,423		161,423	(4,844)		(4,844)	156,578		156,578	156,544		156,544
<b>Total school sponsored athletics</b>	<b>2,957,815</b>		<b>2,957,815</b>	<b>(25,407)</b>		<b>(25,407)</b>	<b>2,932,407</b>		<b>2,932,407</b>	<b>2,861,506</b>		<b>2,861,506</b>
<b>Before/After School Programs</b>												
Instruction	1,347,864		1,347,864	70,904		70,904	1,418,768		1,418,768	1,216,266		1,216,266
Salaries				43,000		43,000	43,000		43,000	43,818		43,818
Other salaries for instruction							3,200		3,200	5,087		5,087
Supplies and materials	3,200		3,200									
<b>Total before/after school programs - instruction</b>	<b>1,351,064</b>		<b>1,351,064</b>	<b>113,904</b>		<b>113,904</b>	<b>1,464,968</b>		<b>1,464,968</b>	<b>1,262,171</b>		<b>1,262,171</b>
<b>Before/After School Programs - Support Services</b>												
Salaries				250,084		250,084	250,084		250,084	223,397		223,397
<b>Total before/after school programs - support services</b>				<b>250,084</b>		<b>250,084</b>	<b>250,084</b>		<b>250,084</b>	<b>223,397</b>		<b>223,397</b>
<b>Summer School Programs</b>												
Instruction	2,466,667		2,466,667	(825,370)		(825,370)	1,641,297		1,641,297	1,640,984		1,640,984
Salaries	11,294		11,294	(1,349)		(1,349)	9,945		9,945	9,338		9,338
General Supplies												
<b>Total summer school programs - instruction</b>	<b>2,477,961</b>		<b>2,477,961</b>	<b>(826,719)</b>		<b>(826,719)</b>	<b>1,651,242</b>		<b>1,651,242</b>	<b>1,650,322</b>		<b>1,650,322</b>
<b>Summer School Programs - Support Services</b>												
Salaries				113,517		113,517	113,517		113,517	112,604		112,604
<b>Total summer school programs - support services</b>				<b>113,517</b>		<b>113,517</b>	<b>113,517</b>		<b>113,517</b>	<b>112,604</b>		<b>112,604</b>
<b>Community services:</b>												
Salaries	339,093		339,093	156,600		156,600	495,693		495,693	476,865		476,865
Other objects	339,093		339,093	156,600		156,600	495,693		495,693	476,865		476,865
<b>Total community services</b>	<b>678,186</b>		<b>678,186</b>	<b>313,200</b>		<b>313,200</b>	<b>991,386</b>		<b>991,386</b>	<b>953,730</b>		<b>953,730</b>
<b>Total instruction</b>	<b>26,337,667</b>		<b>26,337,667</b>	<b>(253,162)</b>		<b>(253,162)</b>	<b>26,084,504</b>		<b>26,084,504</b>	<b>25,229,235</b>		<b>25,229,235</b>
<b>Total</b>		<b>159,242,345</b>	<b>159,242,345</b>		<b>1,352,268</b>	<b>1,352,268</b>	<b>160,594,613</b>		<b>160,594,613</b>	<b>158,137,024</b>		<b>158,137,024</b>

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget		Budget Transfers		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
<b>Undistributed expenditures - instruction:</b>								
Tuition to other LEAs within the State - regular	4,841,166	\$ 4,841,166	\$ 97,371	\$ -	\$ 4,938,536	\$ -	\$ 4,938,536	\$ -
Tuition to other LEAs within the State - special	12,936,271	12,936,271	(2,396,210)	-	10,540,062	-	10,540,062	-
Tuition to county vocational school districts - regular	642,000	642,000	(43,000)	-	599,000	-	599,000	-
Tuition to county vocational school districts - special	33,000	33,000	(33,000)	-	-	-	-	-
Tuition to county special services schools	1,403,868	1,403,868	(215,416)	-	1,188,452	-	1,149,881	-
Tuition to priv. sch for the disabled w/ State	12,555,696	12,555,696	(563,947)	-	11,991,749	-	11,990,464	-
Tuition to priv. sch for the disabled & other LEAs - Spl. O/S State	90,957	90,957	5,191	-	96,148	-	88,883	-
Tuition - state facilities	608,947	608,947	77,461	-	686,408	-	686,408	-
<b>Total undistributed expenditures - instruction</b>	33,111,905	33,111,905	(3,071,550)	-	30,040,355	-	29,917,316	-
<b>Attendance and social work services:</b>								
Salaries	112,162	2,008,320	32,570	32,570	112,162	1,928,728	104,507	1,873,838
Supplies and materials	-	11,195	(4,855)	(4,855)	-	6,340	-	5,292
<b>Total attendance and social work services</b>	112,162	2,019,515	27,715	27,715	112,162	1,935,068	104,507	1,879,130
<b>Health services:</b>								
Salaries	43,720	3,620,634	5,000	(38,156)	48,720	3,538,758	35,761	3,448,669
Purchased professional and technical services	67,928	67,928	15,056	15,056	82,984	82,984	59,946	59,946
Supplies and materials	53,302	209,324	(6,172)	(6,172)	52,603	149,850	52,603	188,497
Other objects	5,060	5,060	(600)	(600)	4,460	4,460	2,315	2,315
<b>Total health services</b>	170,010	3,902,946	19,456	(44,328)	189,466	3,688,608	150,625	3,584,563
<b>Other support services - students - related services:</b>								
Salaries of other professional staff	3,156,852	3,156,852	(147,429)	-	3,009,423	-	3,009,422	-
Purchased professional services	1,603,560	1,603,560	41,439	-	1,644,999	-	1,644,998	-
<b>Other support services - students - related services</b>	4,760,412	4,760,412	(105,990)	-	4,654,422	-	4,654,420	-
<b>Other support services - Extraordinary</b>								
Salaries	10,973,068	10,973,068	1,281,494	-	12,254,562	-	12,254,441	-
Purchased professional educational services	2,876,691	2,876,691	(75,067)	-	2,801,624	-	2,800,786	-
Supplies and materials	68,780	68,780	(23,190)	-	45,590	-	36,441	-
<b>Total other support services - Extraordinary</b>	13,918,539	13,918,539	1,183,237	-	15,101,776	-	15,091,669	-
<b>Other support services - Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
Salaries of secretarial and clerical assistants	185,244	185,244	8,191	-	193,435	-	185,084	-
Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
Salaries of secretarial and clerical assistants	185,244	185,244	8,191	-	193,435	-	185,084	-
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Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
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Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
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Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
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Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
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Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
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Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
Salaries of secretarial and clerical assistants	185,244	185,244	8,191	-	193,435	-	185,084	-
Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
Salaries of secretarial and clerical assistants	185,244	185,244	8,191	-	193,435	-	185,084	-
Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987	6,007,893	157,694	657,100	1,097,681	5,725,006	1,017,667	5,630,348
<b>Guidance</b>								
Salaries of other professional staff	301,595	5,326,955	246,103	382,434	628,537	5,407,794	505,157	5,359,934
Salaries of secretarial and clerical assistants	185,244	185,244	8,191	-	193,435	-	185,084	-
Purchased professional educational services	134,000	150,000	(91,240)	277,265	186,025	293,265	42,445	250,295
Other purchased services	1,560	1,360	(360)	-	1,000	-	457	-
Supplies and materials	313,788	340,334	(7,550)	(2,599)	306,238	23,947	278,504	20,119
Other objects	4,000	4,000	2,550	-	6,550	-	6,020	-
<b>Total Other support services</b>	939,987							

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	
<b>Other support services - Child Study Teams</b>												
Salaries of other professional staff	6,393,377	6,393,377	\$	(187,548)	(187,548)	\$	6,205,829	6,205,829	\$	6,176,223	\$	
Purchased professional educational services	232,462	232,462		(109,117)	(109,117)		123,345	123,345		123,345		
Other purchased services	105,630	105,630		(70,630)	(70,630)		35,000	35,000		18,165		
Supplies and materials	75,907	75,907		(11,107)	(11,107)		64,800	64,800		64,689		
<b>Total other support services - Child Study Teams</b>	6,807,376	6,807,376	-	(378,402)	(378,402)	-	6,428,974	6,428,974	-	6,382,421	6,382,421	
<b>Improvement of instruction services:</b>												
Salaries of supervisors of instruction	3,618,995	3,648,695	29,700	251,302	227,402	(23,900)	3,870,297	3,870,097	5,800	3,861,625	3,861,625	
Salaries of other professional staff	178,766	178,766	-	36,557	36,557	-	215,323	215,323	-	215,323	215,323	
Salaries of secretarial and clerical assistants	1,243,050	1,243,050	-	2,922	2,922	-	1,245,972	1,245,972	-	1,235,620	1,235,620	
Purchased professional educational services	248,100	248,100	-	56,470	56,470	-	304,570	304,570	-	294,734	294,734	
Other purchased services	139,255	139,255	-	(10,819)	(10,819)	-	128,436	128,436	-	108,271	108,271	
Supplies and materials	67,400	67,400	-	(1,036)	(1,036)	-	66,364	66,364	-	49,823	49,823	
Other subjects	37,543	37,543	-	66,414	66,414	-	103,957	103,957	-	96,040	96,040	
<b>Total improvement of instruction services</b>	5,533,109	5,562,809	29,700	401,810	377,910	(23,900)	5,934,920	5,940,720	5,800	5,861,436	5,861,436	
<b>Educational media services/school library:</b>												
Salaries	-	1,484,949	-	-	(244,085)	-	1,240,864	1,240,864	-	1,150,453	1,150,453	
Supplies and materials	-	76,148	-	-	(16,697)	-	59,451	59,451	-	56,749	56,749	
<b>Total educational media services/school library</b>	-	1,561,097	-	-	(260,782)	-	1,300,315	1,300,315	-	1,207,202	1,207,202	
<b>Instructional staff training services:</b>												
Purchased professional and technical services	-	1,000	1,000	-	(641)	(641)	359	359	359	-	-	
<b>Total instructional staff training services</b>	-	1,000	1,000	-	(641)	(641)	359	359	359	-	-	
<b>Support services general administration:</b>												
Salaries	1,647,467	1,647,467	-	6,078	6,078	-	1,653,545	1,653,545	-	1,639,263	1,639,263	
Salaries of Attorneys	276,537	276,537	-	-	-	-	276,537	276,537	-	275,314	275,314	
Legal services	2,057,581	2,057,581	-	(416,300)	(416,300)	-	1,641,281	1,641,281	-	1,524,629	1,524,629	
Audit fees	190,000	190,000	-	-	-	-	190,000	190,000	-	181,200	181,200	
Other purchased professional services	284,925	284,925	-	127,000	127,000	-	411,925	411,925	-	411,209	411,209	
Communications/telephone	1,517,301	1,517,301	-	71,530	71,530	-	1,588,921	1,588,921	-	1,511,845	1,511,845	
Other purchased services	8,549	8,549	-	891	891	-	9,440	9,440	-	4,769	4,769	
General Supplies	20,800	20,800	-	1,210	1,210	-	22,010	22,010	-	11,985	11,985	
Judgments	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous expenditures	94,500	94,500	-	1,000	1,000	-	95,500	95,500	-	88,744	88,744	
BOE Membership dues and fees	8,288	8,288	-	(7,000)	(7,000)	-	1,288	1,288	-	-	-	
<b>Total support services general administration</b>	6,106,038	6,106,038	-	(215,591)	(215,591)	-	5,890,447	5,890,447	-	5,648,958	5,648,958	



ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	
<b>Support services school administration:</b>												
Salaries of principals/ asst principals	-	8,958,977	\$	244,025	\$	244,025	\$	9,203,002	\$	9,118,019	\$	
Salaries of secretarial and clerical assistants	157,428	4,295,402		237,000	(130,750)		394,428	4,401,652		382,164	3,958,588	
Purchased professional and technical services	-	29,700		-	(28,810)		-	890		-	-	
Other purchased services	-	337,960		-	6,853		-	344,813		-	330,243	
Supplies and materials	-	159,174		-	(2,677)		-	156,497		-	113,152	
Other objects	-	-		-	-		-	-		-	-	
<b>Total support services school administration</b>	157,428	13,623,785		237,000	88,640		394,428	14,106,853		382,164	13,902,165	
<b>Central Services:</b>												
Salaries	3,722,292	3,722,292		(22,884)	(22,884)		3,699,408	3,699,408		3,686,351	3,686,351	
Purchase Professional Services	62,230	62,230		(24,500)	(24,500)		37,730	37,730		36,632	36,632	
Miscellaneous Purchased Services	-	511,182		(109,086)	(109,086)		402,096	402,096		398,735	398,735	
Supplies and materials	79,310	79,310		(10,000)	(10,000)		69,310	69,310		52,537	52,537	
Miscellaneous Exp/Other objects	75,500	75,500		(4,500)	(4,500)		71,000	71,000		70,659	70,659	
<b>Total Central Services</b>	4,430,514	4,430,514		(170,970)	(170,970)		4,279,544	4,279,544		4,244,913	4,244,913	
<b>Admin. Info Technology</b>												
Salaries	2,525,121	2,525,121		155,920	155,920		2,681,041	2,681,041		2,600,651	2,600,651	
Purchased professional services	350,000	350,000		26,674	26,674		376,674	376,674		368,845	368,845	
Other purchased services	1,698,723	1,698,723		(37,790)	(37,790)		1,660,933	1,660,933		1,636,953	1,636,953	
Supplies and materials	906,840	906,840		180,120	180,120		1,176,960	1,176,960		1,136,953	1,136,953	
Other objects	104,275	104,275		(50,866)	(50,866)		53,409	53,409		52,616	52,616	
<b>Total Admin. Info Technology</b>	5,674,959	5,674,959		274,058	274,058		5,949,017	5,949,017		4,928,585	4,928,585	
<b>Required maintenance for school facilities:</b>												
Salaries	2,645,800	2,645,800		(179,250)	(179,250)		2,466,550	2,466,550		2,456,541	2,456,541	
Cleaning, repair and maintenance services	6,730,687	6,730,687		(488,723)	(488,723)		6,241,964	6,241,964		6,208,051	6,208,051	
General Supplies	628,737	628,737		(7,769)	(7,769)		620,968	620,968		612,326	612,326	
<b>Total required maintenance for school facilities:</b>	10,005,224	10,005,224		(675,742)	(675,742)		9,329,482	9,329,482		9,276,917	9,276,917	
<b>Operation and maintenance Custodial Services:</b>												
Salaries	18,913,666	18,913,666		1,012,850	1,012,850		19,926,516	19,926,516		19,706,758	19,706,758	
Salaries - Non-Instructional Aides	40,000	40,000		-	-		40,000	40,000		-	-	
Purchased professional and technical services	328,187	328,187		22,278	22,278		350,464	350,464		341,166	341,166	
Cleaning, repair and maintenance services	604,104	604,104		123,474	123,474		727,578	727,578		720,644	720,644	
Rent of land and buildings	2,983,529	2,983,529		(122,159)	(122,159)		2,861,370	2,861,370		2,860,127	2,860,127	
Lease Purchase- Energy Savings Imp Prog	840,538	840,538		-	-		840,538	840,538		839,150	839,150	
Other purchased property services	888,565	888,565		56,000	56,000		944,565	944,565		903,924	903,924	
Insurance	1,851,273	1,851,273		205,000	205,000		2,056,273	2,056,273		2,046,523	2,046,523	
Miscellaneous purchased services	8,000	8,000		25,000	25,000		33,000	33,000		32,928	32,928	
General supplies	1,073,886	1,073,886		155,594	155,594		1,229,480	1,229,480		1,193,044	1,193,044	
Energy (natural gas)	1,735,132	1,735,132		611,605	611,605		1,735,132	1,735,132		1,680,789	1,680,789	
Energy (electricity)	5,800,000	5,800,000		(26,001)	(26,001)		6,411,605	6,411,605		6,322,966	6,322,966	
Other objects	136,651	136,651		-	-		110,650	110,650		106,404	106,404	
<b>Total operation and maintenance Custodial Services</b>	35,202,971	35,202,971		2,063,641	2,063,641		37,266,611	37,266,611		36,754,423	36,754,423	
<b>Care and upkeep of grounds</b>												
Salaries	138,060	138,060		-	-		138,060	138,060		136,958	136,958	
Cleaning, repair and maintenance services	56,000	56,000		(40,000)	(40,000)		16,000	16,000		15,969	15,969	
<b>Total care and upkeep of grounds</b>	194,060	194,060		(40,000)	(40,000)		154,060	154,060		152,927	152,927	

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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
<b>Security</b>												
Salaries	1,795,954	7,768,612	5,972,658	495,612	25,696	521,308	2,291,566	5,998,354	8,289,920	2,290,724	5,612,315	7,903,038
Purchased Professional & Technical Services	196,720	286,920	90,200	6,185	(3,000)	6,185	202,905	90,200	293,105	175,407	175,407	175,407
General Supplies	25,150	25,150	25,150	32,431	(3,000)	29,431	57,581	(3,000)	54,581	28,638	28,638	28,638
Other objects	3,135	5,305	2,170	3,135	(600)	2,535	3,135	1,570	4,705	840	840	840
<b>Total security</b>	<b>2,020,959</b>	<b>8,085,987</b>	<b>6,065,028</b>	<b>534,228</b>	<b>22,096</b>	<b>556,324</b>	<b>2,555,187</b>	<b>6,087,124</b>	<b>8,642,311</b>	<b>2,494,768</b>	<b>5,613,155</b>	<b>8,107,923</b>
<b>Student transportation services:</b>												
Salaries for pupil transportation (between home and school)	636,719	636,719		100,300		100,300	737,019		737,019	727,582		727,582
- regular												
Salaries for pupil transportation (between home and school)	1,643,320	1,643,320		(11,480)		(11,480)	1,631,840		1,631,840	1,624,637		1,624,637
- special												
Salaries for pupil transportation (other than between home and school)	1,275,772	1,275,772		103,300		103,300	1,379,072		1,379,072	1,361,957		1,361,957
Management Fee - ESC & CTSA	250,000	250,000		121,000		121,000	371,000		371,000	370,671		370,671
Transportation program	80,227	80,227		(9,769)		(9,769)	70,458		70,458	70,433		70,433
Purchased professional and technical services	450,510	450,510		(165,000)		(165,000)	285,510		285,510	285,533		285,533
Cleaning, repair and maintenance services	650,000	650,000		(400,461)		(400,461)	249,539		249,539	249,539		249,539
Rental Payments - school buses	302,100	302,100		(81,097)		(81,097)	221,003		221,003	220,558		220,558
Contracted services, and in lieu of purchase of materials	3,590,400	3,590,400		528,745		528,745	4,119,145		4,119,145	4,119,145		4,119,145
Contracted services (other than between home and school) - vendors	1,150,000	1,218,465	68,465	(579,372)	(16,080)	(595,452)	570,628	52,385	623,013	568,827	37,866	606,693
Contracted services (special education)-vendors	1,827,905	1,827,905		(139,778)		(139,778)	1,688,126		1,688,126	1,681,626		1,681,626
Contracted services (reg students ESCs & CTSA)	239,566	239,566		(227,891)		(227,891)	11,675		11,675	11,675		11,675
Contracted services (special education) - ESCs & CTSA	6,933,100	6,933,100		2,187,189		2,187,189	9,120,289		9,120,289	9,119,816		9,119,816
Other purchased services	50,486	50,486		(20,000)		(20,000)	30,486		30,486	28,900		28,900
General Supplies	350,000	350,000		(200,000)		(200,000)	150,000		150,000	150,000		150,000
Transportation supplies	9,000	9,000		(860)		(860)	8,140		8,140	8,136		8,136
<b>Total student transportation services</b>	<b>19,439,105</b>	<b>19,507,570</b>	<b>68,465</b>	<b>1,204,826</b>	<b>(16,080)</b>	<b>1,188,746</b>	<b>20,643,931</b>	<b>52,385</b>	<b>20,696,316</b>	<b>20,597,056</b>	<b>37,866</b>	<b>20,634,902</b>
<b>Unallocated Employee Benefits:</b>												
Social security	6,040,167	6,040,167		2,088,747		2,088,747	8,128,914		8,128,914	8,128,859		8,128,859
Other retirement contributions - PERS	9,500,000	9,500,000		(1,806,048)		(1,806,048)	7,693,952		7,693,952	7,693,952		7,693,952
Health insurance	684,200	684,200		(131,745)		(131,745)	552,455		552,455	552,455		552,455
Workers Compensation	3,000,000	3,000,000		(176,428)		(176,428)	1,823,572		1,823,572	1,823,572		1,823,572
Health benefits	1,270,117	1,270,117		(396,720)		(396,720)	873,397		873,397	873,397		873,397
Life Insurance	985,193	985,193		(339,850)		(339,850)	645,343		645,343	645,343		645,343
Other employee benefits	880,535	880,535		362,441		362,441	1,242,976		1,242,976	1,185,020		1,185,020
On-behalf TPAF Contributory insurance (non-budgeted)										652,477		652,477
On-behalf TPAF Pension contributions (non-budgeted)										26,886,841		26,886,841
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)										39,868		39,868
On-behalf TPAF Post Retirement medical contributions (non-budgeted)										17,787,060		17,787,060
On-behalf TPAF Social Security contributions (non-budgeted)										14,397,465		14,397,465
<b>Total Unallocated employee benefits</b>	<b>22,389,260</b>	<b>80,109,858</b>	<b>57,720,598</b>	<b>(359,381)</b>	<b>(1,340,197)</b>	<b>(1,699,578)</b>	<b>22,029,879</b>	<b>56,380,401</b>	<b>78,410,280</b>	<b>81,626,160</b>	<b>56,379,581</b>	<b>138,005,741</b>
<b>Total undistributed expenditures</b>	<b>170,994,017</b>	<b>260,771,845</b>	<b>89,777,868</b>	<b>1,058,325</b>	<b>(890,378)</b>	<b>167,947</b>	<b>172,052,341</b>	<b>88,887,490</b>	<b>260,939,832</b>	<b>229,286,914</b>	<b>87,851,845</b>	<b>317,138,760</b>
<b>Total expenditures - current expense</b>	<b>197,351,684</b>	<b>446,351,897</b>	<b>249,020,213</b>	<b>805,162</b>	<b>461,890</b>	<b>1,267,053</b>	<b>198,136,846</b>	<b>249,482,103</b>	<b>447,618,949</b>	<b>254,516,150</b>	<b>245,988,869</b>	<b>500,505,019</b>

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13
<b>Capital Outlay:</b>												
<b>Equipment:</b>												
Undistributed Expenditures												
Instructional staff												
Support services -												
Admin Info Technology												
Custodial Services	26,050	26,050	-	331,775	357,825	-	331,775	357,825	-	159,606	159,606	-
Security	26,050	26,050	-	28,840	28,840	-	28,840	28,840	-	28,840	28,840	-
<b>Total equipment</b>												
				520,315	546,365	2,870	546,365	549,235	2,870	546,270	549,137	2,867
<b>Facilities acquisition and construction services:</b>												
Architectural/Engineering services												
Purchased professional and technical services												
Construction services	22,715	22,715	-	(15,264)	(15,264)	-	7,451	7,451	-	7,451	7,451	-
<b>Total facilities acquisition and construction services</b>												
	68,482	68,482	-	2,545,456	2,556,437	-	2,613,938	2,613,938	-	2,451,167	2,451,167	-
<b>Assets acquired under capital leases (non-budgeted)</b>												
Instruction:												
Regular instruction												
Undistributed expenditures:												
Admin Info Technology												
<b>Total assets acquired under capital leases (non-budgeted)</b>												
	94,532	94,532	-	3,065,771	3,068,641	2,870	3,160,303	3,163,173	2,870	15,040,838	15,040,838	-
<b>Total capital outlay</b>												
	13,150	13,150	-	(13,150)	(13,150)	-	24,800	24,800	-	1,801	1,801	-
<b>Special Schools:</b>												
Adult education - local:												
Salaries of teachers	24,800	24,800	-	1,000	1,000	-	25,800	25,800	-	1,801	1,801	-
Other salaries	1,000	1,000	-	(13,150)	(13,150)	-	25,800	25,800	-	1,801	1,801	-
General Supplies	38,950	38,950	-	(13,150)	(13,150)	-	25,800	25,800	-	1,801	1,801	-
<b>Total adult education - local</b>												
	812,174	812,174	-	(540,836)	(540,836)	-	271,338	271,338	-	270,465	270,465	-
<b>Total special schools</b>												
	198,277,339	447,297,552	249,020,213	3,316,948	3,781,708	464,760	201,594,287	451,079,261	249,484,973	272,826,690	518,818,426	245,991,736
<b>Transfer of Funds to Charter Schools</b>												
	232,696,998	(16,323,215)	(249,020,213)	(470,681)	(935,441)	(464,760)	232,226,317	(17,258,657)	(249,484,973)	229,319,615	(16,672,121)	(245,991,736)
<b>Total expenditures</b>												
<b>Excess/(Deficiency) of Revenues Over/(Under) Expenditures</b>												
	249,020,213	249,020,213	249,020,213	249,020,213	249,484,973	464,760	249,484,973	249,484,973	249,484,973	249,484,973	249,484,973	245,991,736
<b>Other Financing Sources/(uses):</b>												
Operating Transfer In:												
Contr. from School Based Budgets												
Operating Transfer Out:												
Contr. To School Based Budgets												
Transfer to special revenue fund - preschool programs												
Capital leases (non-budgeted)												
<b>Total Other Financing Sources/(uses)</b>												
	(3,541,104)	(3,541,104)	-	470,681	470,681	-	(3,541,104)	(3,541,104)	-	(3,541,104)	(3,541,104)	-
<b>Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources/(Uses)</b>												
	(13,137,170)	(13,137,170)	-	(13,137,170)	(13,137,170)	-	35,493,988	35,493,988	-	35,493,988	35,493,988	-
<b>Fund balance, July 1</b>												
	35,493,988	35,493,988	-	-	-	-	22,356,818	22,356,818	-	37,885,018	37,885,018	(0)
<b>Fund balance, June 30</b>												
	22,356,818	22,356,818	-	-	-	-	22,356,818	22,356,818	-	37,885,018	37,885,018	(0)

ELIZABETH SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>REVENUES:</b>					
Other sources	\$	\$ 192,835	\$ 192,835	\$ 38,121	\$ (154,714)
State sources	50,903,424	348,525	51,251,949	47,060,448	(4,191,501)
Federal sources	14,486,176	7,911,485	22,397,661	20,299,158	(2,098,503)
Total Revenues	<u>\$ 65,389,600</u>	<u>\$ 8,452,845</u>	<u>\$ 73,842,445</u>	<u>\$ 67,397,727</u>	<u>\$ (6,444,718)</u>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of teachers	\$ 18,537,325	\$ 1,470,482	\$ 20,007,807	\$ 19,084,961	\$ 922,846
Other salaries for instruction	7,495,199	215,160	7,710,359	7,649,721	60,638
Purchased professional services		32,207	32,207	31,188	1,019
Miscellaneous purchased services	4,480,746	574,560	5,055,306	5,055,306	-
General supplies	166,990	888,032	1,055,022	762,120	292,902
Textbooks	96,851	5,498	102,349	68,537	33,812
Other objects		30,715	30,715	30,203	512
Total instruction	<u>30,777,111</u>	<u>3,216,654</u>	<u>33,993,765</u>	<u>32,682,036</u>	<u>1,311,729</u>
Support services:					
Salaries of supervisors of instr.	124,113	4,640	128,753	128,750	3
Salaries - other prof. staff	3,639,302	1,517,333	5,156,635	4,678,512	478,123
Other salaries	168,643	33,799	202,442	-	202,442
Employee benefits	10,643,048	1,147,020	11,790,068	11,625,904	164,164
Purchased professional services	13,180,179	994,154	14,174,333	13,814,477	359,856
Travel	11,580	10,709	22,289	14,984	7,305
Miscellaneous purchased services	2,400	106,138	108,538	82,821	25,717
Supplies and materials	63,905	338,349	402,254	238,219	164,035
Miscellaneous expenditures	17,670	(16,335)	1,335	1,000	335
Total support services	<u>27,850,840</u>	<u>4,135,806</u>	<u>31,986,646</u>	<u>30,584,667</u>	<u>1,401,979</u>
Facilities acquisition and construction services:					
Instructional equipment	24,000	164,944	188,944	108,712	80,232
Non Instructional equipment	10,500	-	10,500	-	10,500
Total facilities acquisition and construction services	<u>34,500</u>	<u>164,944</u>	<u>199,444</u>	<u>108,712</u>	<u>90,732</u>
Total Expenditures	58,662,451	7,517,404	66,179,855	63,375,415	2,804,440
Other Financing Sources/(uses)					
Transfer from General Fund				3,541,104	(3,541,104)
Contribution to School Based Budgets	(6,727,149)	935,441	(7,662,590)	(7,563,416)	(99,174)
Total Other Financing Sources/(uses)	<u>(6,727,149)</u>	<u>935,441</u>	<u>(7,662,590)</u>	<u>(4,022,312)</u>	<u>(3,640,278)</u>
Total outflows	<u>\$ 65,389,600</u>	<u>\$ 8,452,845</u>	<u>\$ 73,842,445</u>	<u>\$ 67,397,727</u>	<u>\$ 6,444,718</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
BUDGET TO GAAP RECONCILIATION  
NOTE TO RSI  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 502,146,305	\$ 67,397,727
Difference - budget to GAAP:		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(37,084,727)	(4,556,972)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	36,430,518	4,557,064
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	<u>\$ 501,492,096</u>	<u>\$ 67,397,819</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 518,818,426	\$ 67,397,727
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.		(4,022,312)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	<u>\$ 518,818,426</u>	<u>\$ 63,375,415</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 its 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%
2017	0.8775699121%	204,284,248	64,848,654	315.02%	48.10%

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 June 30,	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
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%
2018	8,129,748	8,129,748	-0-	64,848,654	12.54%

125 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%
2017	1.9304443429%	-0-	199,579,232	-0-	25.41%

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, 2018

**Public Employees Retirement System**

Change in benefit terms:                      None

Change in assumptions:                      The discount rate changed from 3.98% to 5.00% as of  
June 30, 2017.

**Teacher Pension and Annuity Fund**

Change in benefit terms:                      None

Change in assumptions:                      The discount rate changed from 3.22% to 4.25% as of  
June 30, 2017.

**SCHEDULE RELATED TO ACCOUNTING AND REPORTING FOR POSTEMPLOYMENT BENEFITS  
OTHER THAN PENSIONS (GASB 75)**

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN THE TOTAL  
OPEB LIABILITY AND RELATED RATIOS  
LAST TEN YEARS

	Fiscal Year Ended June <u>30, 2018</u>
Changes for the year:	
Service cost	\$40,479,339
Interest	25,883,878
Changes in assumptions or other inputs	(109,149,723)
Benefit payments	(18,895,122)
Contributions from Members	695,766
Net changes	(60,985,862)
Beginning Balance	\$876,762,651
Ending Balance	\$815,776,789
Covered Employee Payroll	261,736,756
Total OPEB Liability as a percentage of Covered Employee Payroll	-0-

## Change of Benefit Terms:

No Change in Benefits terms between the June 30, 2016 actuarial valuation and the June 30, 2017 actuarial valuation.

## Change of Assumptions:

The Discount Rate Changed from 2.85% at the June 30, 2016 measurement date to 3.58% at the 6/30/2017 measurement date.

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

**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL BASED BUDGET SCHEDULES**

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
(BUDGETARY BASIS)  
COMBINING BALANCE SHEET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 11,786,328	\$	\$ 11,786,328
Accounts receivable:			
State	40,506,412	-	40,506,412
Other	931,866		931,866
Interfund	5,597,137	22,307,134	27,904,271
Other Current Assets	81,920		81,920
<b>Total assets</b>	<u>\$ 58,903,663</u>	<u>\$ 22,307,134</u>	<u>\$ 81,210,797</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 18,218,598	\$ 713,322	\$ 18,931,920
Interfund payable		21,593,812	21,593,812
Accrued liabilities for workers compensation claims	2,800,047	-	2,800,047
<b>Total liabilities</b>	<u>21,018,645</u>	<u>22,307,134</u>	<u>43,325,779</u>
<b>Fund balance:</b>			
<b>Restricted:</b>			
Excess surplus Designated for Subsequent Years Expenditure	8,562,687	-	8,562,687
Excess surplus	5,517,661	-	5,517,661
Capital Reserve	9,000,000		9,000,000
<b>Assigned:</b>			
Encumbrances	58,308		58,308
Designated for subsequent year's expenditures	5,700,000	-	5,700,000
Unassigned	9,046,362	-	9,046,362
<b>Total fund balance</b>	<u>37,885,018</u>	<u>-</u>	<u>37,885,018</u>
<b>Total liabilities and fund balance</b>	<u>\$ 58,903,663</u>	<u>\$ 22,307,134</u>	<u>\$ 81,210,797</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, 2018

District-wide

<u>Resources</u>	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$ 241,822,383		\$ 238,428,320	\$ 3,394,063
Combined General Fund Contribution and State Resources	<u>241,822,383</u>	<u>96.93%</u>	<u>238,428,320</u>	<u>3,394,063</u>
Restricted Federal Resources:				
Title I, Part A	6,027,178		5,947,525	79,653
Title I, Part A - June 30, 2017 Unearned Revenue	33,624		33,624	-
	<u>6,060,802</u>	<u>2.43%</u>	<u>5,981,149</u>	<u>79,653</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2017 Unearned Revenue	257,058		253,687	3,371
	<u>257,058</u>	<u>0.10%</u>	<u>253,687</u>	<u>3,371</u>
Title III, Part A	652,647		643,142	9,505
Title III, Part A - June 30, 2017 Unearned Revenue	72,214		72,214	-
	<u>724,861</u>	<u>0.29%</u>	<u>715,356</u>	<u>9,505</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	110,494		109,045	1,449
	<u>110,494</u>	<u>0.04%</u>	<u>109,045</u>	<u>1,449</u>
<i>Emergency Impact Aid - Displaced Students</i>	509,375		504,179	5,196
	<u>509,375</u>	<u>0.20%</u>	<u>504,179</u>	<u>5,196</u>
Restricted Federal Resources Total	<u>7,662,590</u>	<u>2.87%</u>	<u>7,563,416</u>	<u>99,174</u>
Totals	<u>\$ 249,484,973</u>	<u>99.80%</u>	<u>\$ 245,991,736</u>	<u>\$ 3,493,237</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, 2018

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	\$ 4,246,661		\$ 4,210,070	\$ 36,591
Combined General Fund Contribution and State Resources	4,246,661	96.24%	4,210,070	36,591
Restricted Federal Resources:				
Title I, Part A	115,934		114,929	1,005
Title I, Part A - June 30, 2017 Unearned Revenue	648		648	-
	116,582	2.64%	115,577	1,005
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	4,884		4,842	42
	4,884	0.11%	4,842	42
Title III, Part A	12,401		12,282	119
Title III, Part A - June 30, 2017 Unearned Revenue	1,372		1,372	-
	13,773	0.31%	13,654	119
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,100		2,082	18
	2,100	0.05%	2,082	18
<i>Emergency Impact Aid - Displaced Students</i>	28,500		28,254	246
	28,500	0.65%	28,254	246
Restricted Federal Resources Total	165,839	3.11%	164,410	1,429
Totals	\$ 4,412,500	99.35%	\$ 4,374,480	\$ 38,020

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 6,174,925		\$ 6,090,203	\$ 84,722
Combined General Fund Contribution and State Resources	<u>6,174,925</u>	<u>96.71%</u>	<u>6,090,203</u>	<u>84,722</u>
Restricted Federal Resources:				
Title I, Part A	159,964		157,757	2,207
Title I, Part A - June 30, 2017 Unearned Revenue	891		891	-
	<u>160,855</u>	<u>2.52%</u>	<u>158,648</u>	<u>2,207</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	6,681		6,589	92
	<u>6,681</u>	<u>0.10%</u>	<u>6,589</u>	<u>92</u>
Title III, Part A	16,963		16,705	258
Title III, Part A - June 30, 2017 Unearned Revenue	1,877		1,877	-
	<u>18,840</u>	<u>0.30%</u>	<u>18,582</u>	<u>258</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,872		2,833	39
	<u>2,872</u>	<u>0.04%</u>	<u>2,833</u>	<u>39</u>
<i>Emergency Impact Aid - Displaced Students</i>	20,625		20,342	283
	<u>20,625</u>	<u>0.32%</u>	<u>20,342</u>	<u>283</u>
Restricted Federal Resources Total	<u>209,873</u>	<u>2.96%</u>	<u>206,993</u>	<u>2,880</u>
Totals	\$ <u>6,384,798</u>	<u>99.68%</u>	\$ <u>6,297,196</u>	\$ <u>87,602</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, 2018

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	\$ 7,105,948		\$ 7,081,246	\$ 24,702
Combined General Fund Contribution and State Resources	<u>7,105,948</u>	<u>96.59%</u>	<u>7,081,246</u>	<u>24,702</u>
Restricted Federal Resources:				
Title I, Part A	192,982		192,307	675
Title I, Part A - June 30, 2017 Unearned Revenue	1,077		1,077	-
	<u>194,059</u>	<u>2.64%</u>	<u>193,384</u>	<u>675</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	8,111		8,083	28
	<u>8,111</u>	<u>0.11%</u>	<u>8,083</u>	<u>28</u>
Title III, Part A	20,593		20,513	80
Title III, Part A - June 30, 2017 Unearned Revenue	2,279		2,279	-
	<u>22,872</u>	<u>0.31%</u>	<u>22,792</u>	<u>80</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,486		3,474	12
	<u>3,486</u>	<u>0.05%</u>	<u>3,474</u>	<u>12</u>
<i>Emergency Impact Aid - Displaced Students</i>	22,000		21,924	76
	<u>22,000</u>	<u>0.30%</u>	<u>21,924</u>	<u>76</u>
Restricted Federal Resources Total	<u>250,528</u>	<u>3.11%</u>	<u>249,657</u>	<u>871</u>
Totals	<u>\$ 7,356,476</u>	<u>99.70%</u>	<u>\$ 7,330,903</u>	<u>\$ 25,573</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, 2018

School: Battin

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,253,041		\$ 8,211,912	\$ 41,129
Combined General Fund Contribution and State Resources	<u>8,253,041</u>	<u>96.63%</u>	<u>8,211,912</u>	<u>41,129</u>
Restricted Federal Resources:				
Title I, Part A	230,905		229,748	1,157
Title I, Part A - June 30, 2017 Unearned Revenue	1,288		1,288	-
	<u>232,193</u>	<u>2.72%</u>	<u>231,036</u>	<u>1,157</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	9,718		9,670	48
	<u>9,718</u>	<u>0.11%</u>	<u>9,670</u>	<u>48</u>
Title III, Part A	24,673		24,536	137
Title III, Part A - June 30, 2017 Unearned Revenue	2,730		2,730	-
	<u>27,403</u>	<u>0.32%</u>	<u>27,266</u>	<u>137</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,177		4,156	21
	<u>4,177</u>	<u>0.05%</u>	<u>4,156</u>	<u>21</u>
<i>Emergency Impact Aid - Displaced Students</i>	14,250		14,179	71
	<u>14,250</u>	<u>0.17%</u>	<u>14,179</u>	<u>71</u>
Restricted Federal Resources Total	<u>287,741</u>	<u>3.20%</u>	<u>286,307</u>	<u>1,434</u>
Totals	<u>\$ 8,540,782</u>	<u>99.83%</u>	<u>\$ 8,498,219</u>	<u>\$ 42,563</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, 2018

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	\$ 7,369,302		\$ 7,283,092	\$ 86,210
Combined General Fund Contribution and State Resources	<u>7,369,302</u>	<u>96.75%</u>	<u>7,283,092</u>	<u>86,210</u>
Restricted Federal Resources:				
Title I, Part A	180,312		178,191	2,121
Title I, Part A - June 30, 2017 Unearned Revenue	1,003		1,003	-
	<u>181,315</u>	<u>2.38%</u>	<u>179,194</u>	<u>2,121</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,643		7,554	89
	<u>7,643</u>	<u>0.10%</u>	<u>7,554</u>	<u>89</u>
Title III, Part A	19,404		19,152	252
Title III, Part A - June 30, 2017 Unearned Revenue	2,147		2,147	-
	<u>21,551</u>	<u>0.28%</u>	<u>21,299</u>	<u>252</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,285		3,247	38
	<u>3,285</u>	<u>0.04%</u>	<u>3,247</u>	<u>38</u>
<i>Emergency Impact Aid - Displaced Students</i>	33,375		32,985	390
	<u>33,375</u>	<u>0.44%</u>	<u>32,985</u>	<u>390</u>
Restricted Federal Resources Total	<u>247,169</u>	<u>2.81%</u>	<u>244,277</u>	<u>2,892</u>
Totals	<u>\$ 7,616,471</u>	<u>99.56%</u>	<u>\$ 7,527,369</u>	<u>\$ 89,102</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, 2018

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	\$ 9,726,951		\$ 9,623,953	\$ 102,998
Combined General Fund Contribution and State Resources	<u>9,726,951</u>	<u>96.86%</u>	<u>9,623,953</u>	<u>102,998</u>
Restricted Federal Resources:				
Title I, Part A	248,449		245,804	2,645
Title I, Part A - June 30, 2017 Unearned Revenue	1,384		1,384	-
	<u>249,833</u>	<u>2.49%</u>	<u>247,188</u>	<u>2,645</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	10,414		10,304	110
	<u>10,414</u>	<u>0.10%</u>	<u>10,304</u>	<u>110</u>
Title III, Part A	26,440		26,129	311
Title III, Part A - June 30, 2017 Unearned Revenue	2,926		2,926	-
	<u>29,366</u>	<u>0.29%</u>	<u>29,055</u>	<u>311</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,476		4,429	47
	<u>4,476</u>	<u>0.04%</u>	<u>4,429</u>	<u>47</u>
<i>Emergency Impact Aid - Displaced Students</i>	21,000		20,778	222
	<u>21,000</u>	<u>0.21%</u>	<u>20,778</u>	<u>222</u>
Restricted Federal Resources Total	<u>315,089</u>	<u>2.93%</u>	<u>311,753</u>	<u>3,336</u>
Totals	<u>\$ 10,042,040</u>	<u>99.79%</u>	<u>\$ 9,935,706</u>	<u>\$ 106,334</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, 2018

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	\$ 8,147,927		\$ 8,043,464	\$ 104,463
Combined General Fund Contribution and State Resources	<u>8,147,927</u>	<u>97.12%</u>	<u>8,043,464</u>	<u>104,463</u>
Restricted Federal Resources:				
Title I, Part A	202,886		200,270	2,616
Title I, Part A - June 30, 2017 Unearned Revenue	1,157		1,157	-
	<u>204,043</u>	<u>2.43%</u>	<u>201,427</u>	<u>2,616</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	8,744		8,632	112
	<u>8,744</u>	<u>0.10%</u>	<u>8,632</u>	<u>112</u>
Title III, Part A	22,199		21,883	316
Title III, Part A - June 30, 2017 Unearned Revenue	2,456		2,456	-
	<u>24,655</u>	<u>0.29%</u>	<u>24,339</u>	<u>316</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,758		3,710	48
	<u>3,758</u>	<u>0.04%</u>	<u>3,710</u>	<u>48</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>241,200</u>	<u>2.88%</u>	<u>238,108</u>	<u>3,092</u>
Totals	<u>\$ 8,389,127</u>	<u>100.00%</u>	<u>\$ 8,281,572</u>	<u>\$ 107,555</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, 2018

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	\$ 3,905,129		\$ 3,862,707	\$ 42,422
Combined General Fund Contribution and State Resources	<u>3,905,129</u>	<u>96.53%</u>	<u>3,862,707</u>	<u>42,422</u>
Restricted Federal Resources:				
Title I, Part A	110,442		109,236	1,206
Title I, Part A - June 30, 2017 Unearned Revenue	616		616	-
	<u>111,058</u>	<u>2.75%</u>	<u>109,852</u>	<u>1,206</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	4,619		4,569	50
	<u>4,619</u>	<u>0.11%</u>	<u>4,569</u>	<u>50</u>
Title III, Part A	11,726		11,585	141
Title III, Part A - June 30, 2017 Unearned Revenue	1,298		1,298	-
	<u>13,024</u>	<u>0.32%</u>	<u>12,883</u>	<u>141</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	1,985		1,963	22
	<u>1,985</u>	<u>0.05%</u>	<u>1,963</u>	<u>22</u>
<i>Emergency Impact Aid - Displaced Students</i>	9,750		9,644	106
	<u>9,750</u>	<u>0.24%</u>	<u>9,644</u>	<u>106</u>
Restricted Federal Resources Total	<u>140,436</u>	<u>3.23%</u>	<u>138,910</u>	<u>1,526</u>
Totals	<u>\$ 4,045,565</u>	<u>99.76%</u>	<u>\$ 4,001,617</u>	<u>\$ 43,948</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, 2018

School: Jerome Dunn Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,796,704		\$ 7,692,498	\$ 104,206
Combined General Fund Contribution and State Resources	<u>7,796,704</u>	<u>96.42%</u>	<u>7,692,498</u>	<u>104,206</u>
Restricted Federal Resources:				
Title I, Part A	232,449		229,325	3,124
Title I, Part A - June 30, 2017 Unearned Revenue	1,300		1,300	-
	<u>233,749</u>	<u>2.89%</u>	<u>230,625</u>	<u>3,124</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	9,781		9,650	131
	<u>9,781</u>	<u>0.12%</u>	<u>9,650</u>	<u>131</u>
Title III, Part A	24,834		24,465	369
Title III, Part A - June 30, 2017 Unearned Revenue	2,748		2,748	-
	<u>27,582</u>	<u>0.34%</u>	<u>27,213</u>	<u>369</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,204		4,148	56
	<u>4,204</u>	<u>0.05%</u>	<u>4,148</u>	<u>56</u>
<i>Emergency Impact Aid - Displaced Students</i>	14,250		14,060	190
	<u>14,250</u>	<u>0.18%</u>	<u>14,060</u>	<u>190</u>
Restricted Federal Resources Total	<u>289,566</u>	<u>3.40%</u>	<u>285,696</u>	<u>3,870</u>
Totals	<u>\$ 8,086,270</u>	<u>99.82%</u>	<u>\$ 7,978,194</u>	<u>\$ 108,077</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, 2018

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	\$ 6,622,377		\$ 6,534,736	\$ 87,641
Combined General Fund Contribution and State Resources	<u>6,622,377</u>	<u>96.49%</u>	<u>6,534,736</u>	<u>87,641</u>
Restricted Federal Resources:				
Title I, Part A	164,216		162,031	2,185
Title I, Part A - June 30, 2017 Unearned Revenue	913		913	-
	<u>165,129</u>	<u>2.41%</u>	<u>162,944</u>	<u>2,185</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	6,896		6,805	91
	<u>6,896</u>	<u>0.10%</u>	<u>6,805</u>	<u>91</u>
Title III, Part A	17,509		17,252	257
Title III, Part A - June 30, 2017 Unearned Revenue	1,937		1,937	-
	<u>19,446</u>	<u>0.28%</u>	<u>19,189</u>	<u>257</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,964		2,925	39
	<u>2,964</u>	<u>0.04%</u>	<u>2,925</u>	<u>39</u>
<i>Emergency Impact Aid - Displaced Students</i>	46,500		45,885	615
	<u>46,500</u>	<u>0.68%</u>	<u>45,885</u>	<u>615</u>
Restricted Federal Resources Total	<u>240,935</u>	<u>2.83%</u>	<u>237,746</u>	<u>3,189</u>
Totals	<u>\$ 6,863,312</u>	<u>99.32%</u>	<u>\$ 6,772,482</u>	<u>\$ 90,830</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, 2018

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	\$ 5,405,743		\$ 5,360,912	\$ 44,831
Combined General Fund Contribution and State Resources	<u>5,405,743</u>	<u>96.83%</u>	<u>5,360,912</u>	<u>44,831</u>
Restricted Federal Resources:				
Title I, Part A	130,203		129,117	1,086
Title I, Part A - June 30, 2017 Unearned Revenue	724		724	-
	<u>130,927</u>	<u>2.35%</u>	<u>129,841</u>	<u>1,086</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	5,530		5,484	46
	<u>5,530</u>	<u>0.10%</u>	<u>5,484</u>	<u>46</u>
Title III, Part A	14,039		13,910	129
Title III, Part A - June 30, 2017 Unearned Revenue	1,553		1,553	-
	<u>15,592</u>	<u>0.28%</u>	<u>15,463</u>	<u>129</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,377		2,357	20
	<u>2,377</u>	<u>0.04%</u>	<u>2,357</u>	<u>20</u>
<i>Emergency Impact Aid - Displaced Students</i>	22,500		22,313	187
	<u>22,500</u>	<u>0.40%</u>	<u>22,313</u>	<u>187</u>
Restricted Federal Resources Total	<u>176,926</u>	<u>2.77%</u>	<u>175,459</u>	<u>1,467</u>
Totals	<u>\$ 5,582,669</u>	<u>99.60%</u>	<u>\$ 5,536,371</u>	<u>\$ 46,298</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, 2018

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	\$ 8,239,085		\$ 8,184,560	\$ 54,525
Combined General Fund Contribution and State Resources	<u>8,239,085</u>	<u>96.85%</u>	<u>8,184,560</u>	<u>54,525</u>
Restricted Federal Resources:				
Title I, Part A	209,757		208,361	1,396
Title I, Part A - June 30, 2017 Unearned Revenue	1,168		1,168	-
	<u>210,925</u>	<u>2.48%</u>	<u>209,529</u>	<u>1,396</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	8,769		8,711	58
	<u>8,769</u>	<u>0.10%</u>	<u>8,711</u>	<u>58</u>
Title III, Part A	22,263		22,099	164
Title III, Part A - June 30, 2017 Unearned Revenue	2,463		2,463	-
	<u>24,726</u>	<u>0.29%</u>	<u>24,562</u>	<u>164</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,769		3,744	25
	<u>3,769</u>	<u>0.04%</u>	<u>3,744</u>	<u>25</u>
<i>Emergency Impact Aid - Displaced Students</i>	19,500		19,371	129
	<u>19,500</u>	<u>0.23%</u>	<u>19,371</u>	<u>129</u>
Restricted Federal Resources Total	<u>267,689</u>	<u>2.92%</u>	<u>265,917</u>	<u>1,772</u>
Totals	<u>\$ 8,506,774</u>	<u>99.77%</u>	<u>\$ 8,450,478</u>	<u>\$ 56,296</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, 2018

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	\$ 6,271,580		\$ 6,168,506	\$ 103,074
Combined General Fund Contribution and State Resources	<u>6,271,580</u>	<u>96.38%</u>	<u>6,168,506</u>	<u>103,074</u>
Restricted Federal Resources:				
Title I, Part A	187,666		184,564	3,102
Title I, Part A - June 30, 2017 Unearned Revenue	1,050		1,050	-
	<u>188,716</u>	<u>2.90%</u>	<u>185,614</u>	<u>3,102</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,871		7,742	129
	<u>7,871</u>	<u>0.12%</u>	<u>7,742</u>	<u>129</u>
Title III, Part A	19,983		19,618	365
Title III, Part A - June 30, 2017 Unearned Revenue	2,211		2,211	-
	<u>22,194</u>	<u>0.34%</u>	<u>21,829</u>	<u>365</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,383		3,327	56
	<u>3,383</u>	<u>0.05%</u>	<u>3,327</u>	<u>56</u>
<i>Emergency Impact Aid - Displaced Students</i>	13,500		13,278	222
	<u>13,500</u>	<u>0.21%</u>	<u>13,278</u>	<u>222</u>
Restricted Federal Resources Total	<u>235,664</u>	<u>3.41%</u>	<u>231,791</u>	<u>3,873</u>
Totals	\$ <u>6,507,244</u>	<u>99.79%</u>	\$ <u>6,400,297</u>	<u>\$ 106,947</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, 2018

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	\$ 6,031,926		\$ 5,983,466	\$ 48,460
Combined General Fund Contribution and State Resources	<u>6,031,926</u>	<u>97.12%</u>	<u>5,983,466</u>	<u>48,460</u>
Restricted Federal Resources:				
Title I, Part A	151,039		149,819	1,220
Title I, Part A - June 30, 2017 Unearned Revenue	841		841	-
	<u>151,880</u>	<u>2.45%</u>	<u>150,660</u>	<u>1,220</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	6,352		6,301	51
	<u>6,352</u>	<u>0.10%</u>	<u>6,301</u>	<u>51</u>
Title III, Part A	16,127		15,983	144
Title III, Part A - June 30, 2017 Unearned Revenue	1,784		1,784	-
	<u>17,911</u>	<u>0.29%</u>	<u>17,767</u>	<u>144</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,730		2,708	22
	<u>2,730</u>	<u>0.04%</u>	<u>2,708</u>	<u>22</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>178,873</u>	<u>2.88%</u>	<u>177,436</u>	<u>1,437</u>
Totals	<u>\$ 6,210,799</u>	<u>100.00%</u>	<u>\$ 6,160,902</u>	<u>\$ 49,897</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, 2018

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	\$ 5,372,598		\$ 5,365,198	\$ 7,400
Combined General Fund Contribution and State Resources	<u>5,372,598</u>	<u>96.22%</u>	<u>5,365,198</u>	<u>7,400</u>
Restricted Federal Resources:				
Title I, Part A	135,448		135,260	188
Title I, Part A - June 30, 2017 Unearned Revenue	755		755	-
	<u>136,203</u>	<u>2.44%</u>	<u>136,015</u>	<u>188</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	5,669		5,661	8
	<u>5,669</u>	<u>0.10%</u>	<u>5,661</u>	<u>8</u>
Title III, Part A	14,393		14,371	22
Title III, Part A - June 30, 2017 Unearned Revenue	1,593		1,593	-
	<u>15,986</u>	<u>0.29%</u>	<u>15,964</u>	<u>22</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,437		2,434	3
	<u>2,437</u>	<u>0.04%</u>	<u>2,434</u>	<u>3</u>
<i>Emergency Impact Aid - Displaced Students</i>	51,000		50,930	70
	<u>51,000</u>	<u>0.91%</u>	<u>50,930</u>	<u>70</u>
Restricted Federal Resources Total	<u>211,295</u>	<u>2.87%</u>	<u>211,004</u>	<u>291</u>
Totals	<u>\$ 5,583,893</u>	<u>99.09%</u>	<u>\$ 5,576,202</u>	<u>\$ 7,691</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, 2018

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	\$ 6,040,298		\$ 5,944,376	\$ 95,922
Combined General Fund Contribution and State Resources	6,040,298	96.90%	5,944,376	95,922
Restricted Federal Resources:				
Title I, Part A	163,161		160,556	2,605
Title I, Part A - June 30, 2017 Unearned Revenue	910		910	-
	164,071	2.63%	161,466	2,605
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	6,909		6,799	110
	6,909	0.11%	6,799	110
Title III, Part A	17,541		17,232	309
Title III, Part A - June 30, 2017 Unearned Revenue	1,941		1,941	-
	19,482	0.31%	19,173	309
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,970		2,923	47
	2,970	0.05%	2,923	47
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	193,432	3.10%	190,360	3,072
Totals	\$ 6,233,730	100.00%	\$ 6,134,737	\$ 98,993

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 4,471,769		\$ 4,429,018	\$ 42,751
Combined General Fund Contribution and State Resources	<u>4,471,769</u>	<u>97.12%</u>	<u>4,429,018</u>	<u>42,751</u>
Restricted Federal Resources:				
Title I, Part A	112,034		110,957	1,077
Title I, Part A - June 30, 2017 Unearned Revenue	623		623	-
	<u>112,657</u>	<u>2.45%</u>	<u>111,580</u>	<u>1,077</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	4,669		4,624	45
	<u>4,669</u>	<u>0.10%</u>	<u>4,624</u>	<u>45</u>
Title III, Part A	11,855		11,729	126
Title III, Part A - June 30, 2017 Unearned Revenue	1,312		1,312	-
	<u>13,167</u>	<u>0.29%</u>	<u>13,041</u>	<u>126</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,007		1,988	19
	<u>2,007</u>	<u>0.04%</u>	<u>1,988</u>	<u>19</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>132,500</u>	<u>2.88%</u>	<u>131,233</u>	<u>1,267</u>
Totals	<u>\$ 4,604,269</u>	<u>100.00%</u>	<u>\$ 4,560,251</u>	<u>\$ 44,018</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, 2018

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	\$ 6,057,579		\$ 5,980,929	\$ 76,650
Combined General Fund Contribution and State Resources	<u>6,057,579</u>	<u>99.52%</u>	<u>5,980,929</u>	<u>76,650</u>
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2017 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	3,897		3,848	49
	<u>3,897</u>	<u>0.06%</u>	<u>3,848</u>	<u>49</u>
Title III, Part A	9,895		9,756	139
Title III, Part A - June 30, 2017 Unearned Revenue	1,095		1,095	-
	<u>10,990</u>	<u>0.18%</u>	<u>10,851</u>	<u>139</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	1,675		1,654	21
	<u>1,675</u>	<u>0.03%</u>	<u>1,654</u>	<u>21</u>
<i>Emergency Impact Aid - Displaced Students</i>	12,750		12,589	161
	<u>12,750</u>	<u>0.21%</u>	<u>12,589</u>	<u>161</u>
Restricted Federal Resources Total	<u>29,312</u>	<u>0.27%</u>	<u>28,941</u>	<u>371</u>
Totals	<u>\$ 6,086,891</u>	<u>99.79%</u>	<u>\$ 6,009,870</u>	<u>\$ 77,021</u>

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CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: William Halloran

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,549,482		\$ 7,502,207	\$ 47,275
Combined General Fund Contribution and State Resources	<u>7,549,482</u>	<u>97.10%</u>	<u>7,502,207</u>	<u>47,275</u>
Restricted Federal Resources:				
Title I, Part A	190,704		189,503	1,201
Title I, Part A - June 30, 2017 Unearned Revenue	1,064		1,064	-
	<u>191,768</u>	<u>2.47%</u>	<u>190,567</u>	<u>1,201</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,972		7,922	50
	<u>7,972</u>	<u>0.10%</u>	<u>7,922</u>	<u>50</u>
Title III, Part A	20,240		20,099	141
Title III, Part A - June 30, 2017 Unearned Revenue	2,239		2,239	-
	<u>22,479</u>	<u>0.29%</u>	<u>22,338</u>	<u>141</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,427		3,406	21
	<u>3,427</u>	<u>0.04%</u>	<u>3,406</u>	<u>21</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>225,646</u>	<u>2.90%</u>	<u>224,233</u>	<u>1,413</u>
Totals	<u>\$ 7,775,128</u>	<u>100.00%</u>	<u>\$ 7,726,440</u>	<u>\$ 48,688</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, 2018

School: Nicholas Murray Butler

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,874,554		\$ 8,642,466	\$ 232,088
Combined General Fund Contribution and State Resources	<u>8,874,554</u>	<u>97.50%</u>	<u>8,642,466</u>	<u>232,088</u>
Restricted Federal Resources:				
Title I, Part A	179,185		174,473	4,712
Title I, Part A - June 30, 2017 Unearned Revenue	993		993	-
	<u>180,178</u>	<u>1.98%</u>	<u>175,466</u>	<u>4,712</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,516		7,319	197
	<u>7,516</u>	<u>0.08%</u>	<u>7,319</u>	<u>197</u>
Title III, Part A	19,083		18,529	554
Title III, Part A - June 30, 2017 Unearned Revenue	2,111		2,111	-
	<u>21,194</u>	<u>0.23%</u>	<u>20,640</u>	<u>554</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,231		3,147	84
	<u>3,231</u>	<u>0.04%</u>	<u>3,147</u>	<u>84</u>
<i>Emergency Impact Aid - Displaced Students</i>	15,750		15,338	412
	<u>15,750</u>	<u>0.17%</u>	<u>15,338</u>	<u>412</u>
Restricted Federal Resources Total	<u>227,869</u>	<u>2.33%</u>	<u>221,910</u>	<u>5,959</u>
Totals	<u>\$ 9,102,423</u>	<u>99.83%</u>	<u>\$ 8,864,375</u>	<u>\$ 238,048</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, 2018

School: Charles J. Hudson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,425,882		\$ 6,401,734	\$ 24,148
Combined General Fund Contribution and State Resources	<u>6,425,882</u>	<u>96.25%</u>	<u>6,401,734</u>	<u>24,148</u>
Restricted Federal Resources:				
Title I, Part A	185,658		184,956	702
Title I, Part A - June 30, 2017 Unearned Revenue	1,038		1,038	-
	<u>186,696</u>	<u>2.80%</u>	<u>185,994</u>	<u>702</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,782		7,753	29
	<u>7,782</u>	<u>0.12%</u>	<u>7,753</u>	<u>29</u>
Title III, Part A	19,758		19,676	82
Title III, Part A - June 30, 2017 Unearned Revenue	2,186		2,186	-
	<u>21,944</u>	<u>0.33%</u>	<u>21,862</u>	<u>82</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,345		3,332	13
	<u>3,345</u>	<u>0.05%</u>	<u>3,332</u>	<u>13</u>
<i>Emergency Impact Aid - Displaced Students</i>	30,750		30,634	116
	<u>30,750</u>	<u>0.46%</u>	<u>30,634</u>	<u>116</u>
Restricted Federal Resources Total	<u>250,517</u>	<u>3.29%</u>	<u>249,576</u>	<u>941</u>
Totals	\$ <u>6,676,399</u>	<u>99.54%</u>	\$ <u>6,651,310</u>	\$ <u>25,089</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, 2018

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	\$ 6,076,905		\$ 5,959,193	\$ 117,712
Combined General Fund Contribution and State Resources	<u>6,076,905</u>	<u>97.79%</u>	<u>5,959,193</u>	<u>117,712</u>
Restricted Federal Resources:				
Title I, Part A	116,436		114,168	2,268
Title I, Part A - June 30, 2017 Unearned Revenue	645		645	-
	<u>117,081</u>	<u>1.88%</u>	<u>114,813</u>	<u>2,268</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	4,834		4,740	94
	<u>4,834</u>	<u>0.08%</u>	<u>4,740</u>	<u>94</u>
Title III, Part A	12,272		12,008	264
Title III, Part A - June 30, 2017 Unearned Revenue	1,358		1,358	-
	<u>13,630</u>	<u>0.22%</u>	<u>13,366</u>	<u>264</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	2,078		2,038	40
	<u>2,078</u>	<u>0.03%</u>	<u>2,038</u>	<u>40</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>137,623</u>	<u>2.21%</u>	<u>134,957</u>	<u>2,666</u>
Totals	<u>\$ 6,214,528</u>	<u>100.00%</u>	<u>\$ 6,094,150</u>	<u>\$ 120,378</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, 2018

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	\$ 8,159,044		\$ 8,063,282	\$ 95,762
Combined General Fund Contribution and State Resources	<u>8,159,044</u>	<u>96.31%</u>	<u>8,063,282</u>	<u>95,762</u>
Restricted Federal Resources:				
Title I, Part A	234,296		231,531	2,765
Title I, Part A - June 30, 2017 Unearned Revenue	1,308		1,308	-
	<u>235,604</u>	<u>2.78%</u>	<u>232,839</u>	<u>2,765</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	9,819		9,704	115
	<u>9,819</u>	<u>0.12%</u>	<u>9,704</u>	<u>115</u>
Title III, Part A	24,930		24,605	325
Title III, Part A - June 30, 2017 Unearned Revenue	2,758		2,758	-
	<u>27,688</u>	<u>0.33%</u>	<u>27,363</u>	<u>325</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,221		4,171	50
	<u>4,221</u>	<u>0.05%</u>	<u>4,171</u>	<u>50</u>
<i>Emergency Impact Aid - Displaced Students</i>	35,625		35,207	418
	<u>35,625</u>	<u>0.42%</u>	<u>35,207</u>	<u>418</u>
Restricted Federal Resources Total	<u>312,957</u>	<u>3.27%</u>	<u>309,284</u>	<u>3,673</u>
Totals	<u>\$ 8,472,001</u>	<u>99.58%</u>	<u>\$ 8,372,566</u>	<u>\$ 99,435</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, 2018

School: Juan Pablo Duarte - 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	\$ 8,389,554		\$ 8,367,782	\$ 21,772
Combined General Fund Contribution and State Resources	<u>8,389,554</u>	<u>95.95%</u>	<u>8,367,782</u>	<u>21,772</u>
Restricted Federal Resources:				
Title I, Part A	268,054		267,354	700
Title I, Part A - June 30, 2017 Unearned Revenue	1,503		1,503	-
	<u>269,557</u>	<u>3.08%</u>	<u>268,857</u>	<u>700</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	11,502		11,472	30
	<u>11,502</u>	<u>0.13%</u>	<u>11,472</u>	<u>30</u>
Title III, Part A	29,203		29,119	84
Title III, Part A - June 30, 2017 Unearned Revenue	3,231		3,231	-
	<u>32,434</u>	<u>0.37%</u>	<u>32,350</u>	<u>84</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,944		4,931	13
	<u>4,944</u>	<u>0.06%</u>	<u>4,931</u>	<u>13</u>
<i>Emergency Impact Aid - Displaced Students</i>	35,250		35,159	91
	<u>35,250</u>	<u>0.40%</u>	<u>35,159</u>	<u>91</u>
Restricted Federal Resources Total	<u>353,687</u>	<u>3.64%</u>	<u>352,769</u>	<u>918</u>
Totals	<u>\$ 8,743,241</u>	<u>99.60%</u>	<u>\$ 8,720,551</u>	<u>\$ 22,690</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, 2018

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	\$ 7,132,421		\$ 7,041,758	\$ 90,663
Combined General Fund Contribution and State Resources	<u>7,132,421</u>	<u>97.19%</u>	<u>7,041,758</u>	<u>90,663</u>
Restricted Federal Resources:				
Title I, Part A	174,249		172,022	2,227
Title I, Part A - June 30, 2017 Unearned Revenue	971		971	-
	<u>175,220</u>	<u>2.39%</u>	<u>172,993</u>	<u>2,227</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,276		7,184	92
	<u>7,276</u>	<u>0.10%</u>	<u>7,184</u>	<u>92</u>
Title III, Part A	18,473		18,212	261
Title III, Part A - June 30, 2017 Unearned Revenue	2,044		2,044	-
	<u>20,517</u>	<u>0.28%</u>	<u>20,256</u>	<u>261</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,128		3,088	40
	<u>3,128</u>	<u>0.04%</u>	<u>3,088</u>	<u>40</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>206,141</u>	<u>2.81%</u>	<u>203,521</u>	<u>2,620</u>
Totals	<u>\$ 7,338,562</u>	<u>100.00%</u>	<u>\$ 7,245,278</u>	<u>\$ 93,284</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, 2018

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	\$ 6,148,421		\$ 6,063,565	\$ 84,856
Combined General Fund Contribution and State Resources	<u>6,148,421</u>	<u>96.36%</u>	<u>6,063,565</u>	<u>84,856</u>
Restricted Federal Resources:				
Title I, Part A	187,613		185,009	2,604
Title I, Part A - June 30, 2017 Unearned Revenue	1,050		1,050	-
	<u>188,663</u>	<u>2.96%</u>	<u>186,059</u>	<u>2,604</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	7,972		7,862	110
	<u>7,972</u>	<u>0.12%</u>	<u>7,862</u>	<u>110</u>
Title III, Part A	20,239		19,929	310
Title III, Part A - June 30, 2017 Unearned Revenue	2,240		2,240	-
	<u>22,479</u>	<u>0.35%</u>	<u>22,169</u>	<u>310</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,427		3,380	47
	<u>3,427</u>	<u>0.05%</u>	<u>3,380</u>	<u>47</u>
<i>Emergency Impact Aid - Displaced Students</i>	10,000		9,862	138
	<u>10,000</u>	<u>0.16%</u>	<u>9,862</u>	<u>138</u>
Restricted Federal Resources Total	<u>232,541</u>	<u>3.49%</u>	<u>229,332</u>	<u>3,209</u>
Totals	<u>\$ 6,380,962</u>	<u>99.84%</u>	<u>\$ 6,292,897</u>	<u>\$ 88,065</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, 2018

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	\$ 8,561,046		\$ 8,328,807	\$ 232,239
Combined General Fund Contribution and State Resources	8,561,046	96.71%	8,328,807	232,239
Restricted Federal Resources:				
Title I, Part A	245,736		239,033	6,703
Title I, Part A - June 30, 2017 Unearned Revenue	1,373		1,373	-
	247,109	2.79%	240,406	6,703
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	10,287		10,008	279
	10,287	0.12%	10,008	279
Title III, Part A	26,119		25,332	787
Title III, Part A - June 30, 2017 Unearned Revenue	2,890		2,890	-
	29,009	0.33%	28,222	787
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,422		4,302	120
	4,422	0.05%	4,302	120
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	290,827	3.29%	282,938	7,889
Totals	\$ 8,851,873	100.00%	\$ 8,611,745	\$ 240,128

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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	\$ 13,576,703		\$ 13,309,839	\$ 266,864
Combined General Fund Contribution and State Resources	<u>13,576,703</u>	<u>96.95%</u>	<u>13,309,839</u>	<u>266,864</u>
Restricted Federal Resources:				
Title I, Part A	332,138		325,573	6,565
Title I, Part A - June 30, 2017 Unearned Revenue	1,847		1,847	-
	<u>333,985</u>	<u>2.38%</u>	<u>327,420</u>	<u>6,565</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	13,843		13,571	272
	<u>13,843</u>	<u>0.10%</u>	<u>13,571</u>	<u>272</u>
Title III, Part A	35,146		34,379	767
Title III, Part A - June 30, 2017 Unearned Revenue	3,889		3,889	-
	<u>39,035</u>	<u>0.28%</u>	<u>38,268</u>	<u>767</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	5,950		5,833	117
	<u>5,950</u>	<u>0.04%</u>	<u>5,833</u>	<u>117</u>
<i>Emergency Impact Aid - Displaced Students</i>	34,500		33,822	678
	<u>34,500</u>	<u>0.25%</u>	<u>33,822</u>	<u>678</u>
Restricted Federal Resources Total	<u>427,313</u>	<u>2.81%</u>	<u>418,914</u>	<u>8,399</u>
Totals	<u>\$ 14,004,016</u>	<u>99.75%</u>	<u>\$ 13,728,752</u>	<u>\$ 275,264</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, 2018

School: Admiral William F. Halsey Leadership Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 12,043,366		\$ 11,743,743	\$ 299,623
Combined General Fund Contribution and State Resources	<u>12,043,366</u>	<u>97.06%</u>	<u>11,743,743</u>	<u>299,623</u>
Restricted Federal Resources:				
Title I, Part A	302,840		295,264	7,576
Title I, Part A - June 30, 2017 Unearned Revenue	1,685		1,685	-
	<u>304,525</u>	<u>2.45%</u>	<u>296,949</u>	<u>7,576</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	12,628		12,314	314
	<u>12,628</u>	<u>0.10%</u>	<u>12,314</u>	<u>314</u>
Title III, Part A	32,062		31,176	886
Title III, Part A - June 30, 2017 Unearned Revenue	3,548		3,548	-
	<u>35,610</u>	<u>0.29%</u>	<u>34,724</u>	<u>886</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	5,428		5,293	135
	<u>5,428</u>	<u>0.04%</u>	<u>5,293</u>	<u>135</u>
<i>Emergency Impact Aid - Displaced Students</i>	6,750		6,582	168
	<u>6,750</u>	<u>0.05%</u>	<u>6,582</u>	<u>168</u>
Restricted Federal Resources Total	<u>364,941</u>	<u>2.89%</u>	<u>355,862</u>	<u>9,079</u>
Totals	<u>\$ 12,408,307</u>	<u>99.95%</u>	<u>\$ 12,099,605</u>	<u>\$ 308,702</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, 2018

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	\$ 11,657,154		\$ 11,607,011	\$ 50,143
Combined General Fund Contribution and State Resources	11,657,154	97.27%	11,607,011	50,143
Restricted Federal Resources:				
Title I, Part A	270,648		269,477	1,171
Title I, Part A - June 30, 2017 Unearned Revenue	1,504		1,504	-
	<u>272,152</u>	<u>2.27%</u>	<u>270,981</u>	<u>1,171</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	11,274		11,226	48
	<u>11,274</u>	<u>0.09%</u>	<u>11,226</u>	<u>48</u>
Title III, Part A	28,624		28,487	137
Title III, Part A - June 30, 2017 Unearned Revenue	3,167		3,167	-
	<u>31,791</u>	<u>0.27%</u>	<u>31,654</u>	<u>137</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	4,846		4,825	21
	<u>4,846</u>	<u>0.04%</u>	<u>4,825</u>	<u>21</u>
<i>Emergency Impact Aid - Displaced Students</i>	6,750		6,721	29
	<u>6,750</u>	<u>0.06%</u>	<u>6,721</u>	<u>29</u>
Restricted Federal Resources Total	<u>326,813</u>	<u>2.67%</u>	<u>325,407</u>	<u>1,406</u>
Totals	\$ <u>11,983,967</u>	<u>99.94%</u>	\$ <u>11,932,418</u>	\$ <u>51,549</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, 2018

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	\$ 8,636,817		\$ 8,298,386	\$ 338,431
Combined General Fund Contribution and State Resources	<u>8,636,817</u>	<u>97.32%</u>	<u>8,298,386</u>	<u>338,431</u>
Restricted Federal Resources:				
Title I, Part A	197,245		189,473	7,772
Title I, Part A - June 30, 2017 Unearned Revenue	1,096		1,096	-
	<u>198,341</u>	<u>2.23%</u>	<u>190,569</u>	<u>7,772</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	8,212		7,890	322
	<u>8,212</u>	<u>0.09%</u>	<u>7,890</u>	<u>322</u>
Title III, Part A	20,850		19,943	907
Title III, Part A - June 30, 2017 Unearned Revenue	2,307		2,307	-
	<u>23,157</u>	<u>0.26%</u>	<u>22,250</u>	<u>907</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,530		3,392	138
	<u>3,530</u>	<u>0.04%</u>	<u>3,392</u>	<u>138</u>
<i>Emergency Impact Aid - Displaced Students</i>	4,500		4,324	176
	<u>4,500</u>	<u>0.05%</u>	<u>4,324</u>	<u>176</u>
Restricted Federal Resources Total	<u>237,740</u>	<u>2.63%</u>	<u>228,424</u>	<u>9,316</u>
Totals	<u>\$ 8,874,557</u>	<u>99.95%</u>	<u>\$ 8,526,810</u>	<u>\$ 347,747</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

School: Elizabeth High School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,930,017		\$ 7,817,073	\$ 112,944
Combined General Fund Contribution and State Resources	<u>7,930,017</u>	<u>96.90%</u>	<u>7,817,073</u>	<u>112,944</u>
Restricted Federal Resources:				
Title I, Part A	214,529		211,456	3,073
Title I, Part A - June 30, 2017 Unearned Revenue	1,199		1,199	-
	<u>215,728</u>	<u>2.64%</u>	<u>212,655</u>	<u>3,073</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2017 Unearned Revenue	8,984		8,856	128
	<u>8,984</u>	<u>0.11%</u>	<u>8,856</u>	<u>128</u>
Title III, Part A	22,810		22,449	361
Title III, Part A - June 30, 2017 Unearned Revenue	2,524		2,524	-
	<u>25,334</u>	<u>0.31%</u>	<u>24,973</u>	<u>361</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	3,862		3,807	55
	<u>3,862</u>	<u>0.05%</u>	<u>3,807</u>	<u>55</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>253,908</u>	<u>3.10%</u>	<u>250,292</u>	<u>3,616</u>
Totals	<u>\$ 8,183,925</u>	<u>100.00%</u>	<u>\$ 8,067,365</u>	<u>\$ 116,560</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, 2018

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	\$ 3,421,474		\$ 3,230,628	\$ 190,846
Combined General Fund Contribution and State Resources	<u>3,421,474</u>	<u>100.00%</u>	<u>3,230,628</u>	<u>190,846</u>
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2017 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2017 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
June 30, 2017 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 3,421,474</u>	<u>100.00%</u>	<u>\$ 3,230,628</u>	<u>\$ 190,846</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 5,721,826	\$ 364,070	\$ 6,085,896	\$ 6,044,584	\$ 41,312
Grades 1-5	41,146,425	1,920,068	43,066,493	42,667,507	398,986
Grades 6-8	23,521,138	293,197	23,814,335	23,544,826	269,508
Grades 9-12	29,617,072	860,464	30,477,536	30,053,581	423,955
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	3,587,270	71,668	3,658,938	3,512,922	146,016
Purchased professional/ educational services	581,395	(23,035)	558,360	481,555	76,805
Other purchased services	18,350	(2,250)	16,100	11,909	4,191
Travel	3,600	30,963	34,563	25,021	9,542
General supplies	6,218,564	(577,267)	5,641,297	5,421,368	219,929
Textbooks	486,143	(186,935)	299,208	290,037	9,171
Other objects	78,330	(7,239)	71,091	61,995	9,097
<b>Total regular programs</b>	<b>110,980,113</b>	<b>2,743,704</b>	<b>113,723,817</b>	<b>112,115,304</b>	<b>1,608,513</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	382,046	(17,056)	364,990	360,112	4,878
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	6,452	(252)	6,200	5,746	454
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<b>388,498</b>	<b>(17,308)</b>	<b>371,190</b>	<b>365,858</b>	<b>5,332</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	723,764	5,217	728,981	728,966	15
Other salaries for instruction	45,582		45,582	45,323	259
Purchased professional/ educational services					
Other purchased services					
General supplies	28,697		28,697	26,605	2,092
Textbooks	7,558	1,138	8,696	5,971	2,725
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>805,601</b>	<b>6,355</b>	<b>811,956</b>	<b>806,865</b>	<b>5,091</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 4,719,566	\$ 98,416	\$ 4,817,982	\$ 4,669,917	\$ 148,065
Other salaries for instruction	1,476,382	78,306	1,554,688	1,483,360	71,328
Purchased professional/ educational services					
Other purchased services					
General supplies	202,331	19,962	222,293	193,539	28,754
Textbooks	30,813	(8,763)	22,050	22,048	2
Other objects					
<b>Total learning/language:</b>	<u>6,429,092</u>	<u>187,921</u>	<u>6,617,013</u>	<u>6,368,865</u>	<u>248,149</u>
<b>Multiply disabled:</b>					
Salaries of teachers	301,578	5,491	307,069	307,005	64
Other salaries for instruction	141,045	(980)	140,065	139,805	260
Purchased professional/ educational services					
Other purchased services					
General supplies	35,997		35,997	31,963	4,034
Textbooks	10,231	(3,103)	7,128	7,128	0
Other objects					
<b>Total multiply disabled</b>	<u>488,851</u>	<u>1,408</u>	<u>490,259</u>	<u>485,902</u>	<u>4,357</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	214,903	(32,770)	182,133	181,375	758
Other salaries for instruction	87,169	(5,210)	81,959	81,490	469
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total behavioral disabilities</b>	<u>302,072</u>	<u>(37,980)</u>	<u>264,092</u>	<u>262,865</u>	<u>1,227</u>
<b>Autistic:</b>					
Salaries of teachers	683,654	200,863	884,517	871,016	13,501
Other salaries for instruction	316,415	125,503	441,918	377,855	64,063
Purchased professional/ educational services					
Other purchased services					
General supplies	43,024	1,476	44,500	28,902	15,598
Textbooks	11,084	(5,394)	5,690	5,689	1
Other objects					
<b>Total autistic</b>	<u>1,054,177</u>	<u>322,448</u>	<u>1,376,625</u>	<u>1,283,462</u>	<u>93,163</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 5,721,826	\$ 364,070	\$ 6,085,896	\$ 6,044,584	\$ 41,312
Grades 1-5	41,146,425	1,920,068	43,066,493	42,667,507	398,986
Grades 6-8	23,521,138	293,197	23,814,335	23,544,826	269,508
Grades 9-12	29,617,072	860,464	30,477,536	30,053,581	423,955
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	3,587,270	71,668	3,658,938	3,512,922	146,016
Purchased professional/ educational services	581,395	(23,035)	558,360	481,555	76,805
Other purchased services	18,350	(2,250)	16,100	11,909	4,191
Travel	3,600	30,963	34,563	25,021	9,542
General supplies	6,218,564	(577,267)	5,641,297	5,421,368	219,929
Textbooks	486,143	(186,935)	299,208	290,037	9,171
Other objects	78,330	(7,239)	71,091	61,995	9,097
<b>Total regular programs</b>	<b>110,980,113</b>	<b>2,743,704</b>	<b>113,723,817</b>	<b>112,115,304</b>	<b>1,608,513</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	382,046	(17,056)	364,990	360,112	4,878
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	6,452	(252)	6,200	5,746	454
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<b>388,498</b>	<b>(17,308)</b>	<b>371,190</b>	<b>365,858</b>	<b>5,332</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	723,764	5,217	728,981	728,966	15
Other salaries for instruction	45,582		45,582	45,323	259
Purchased professional/ educational services					
Other purchased services					
General supplies	28,697		28,697	26,605	2,092
Textbooks	7,558	1,138	8,696	5,971	2,725
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>805,601</b>	<b>6,355</b>	<b>811,956</b>	<b>806,865</b>	<b>5,091</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 4,719,566	\$ 98,416	\$ 4,817,982	\$ 4,669,917	\$ 148,065
Other salaries for instruction	1,476,382	78,306	1,554,688	1,483,360	71,328
Purchased professional/ educational services					
Other purchased services					
General supplies	202,331	19,962	222,293	193,539	28,754
Textbooks	30,813	(8,763)	22,050	22,048	2
Other objects					
<b>Total learning/language:</b>	<u>6,429,092</u>	<u>187,921</u>	<u>6,617,013</u>	<u>6,368,865</u>	<u>248,149</u>
<b>Multiply disabled:</b>					
Salaries of teachers	301,578	5,491	307,069	307,005	64
Other salaries for instruction	141,045	(980)	140,065	139,805	260
Purchased professional/ educational services					
Other purchased services					
General supplies	35,997		35,997	31,963	4,034
Textbooks	10,231	(3,103)	7,128	7,128	0
Other objects					
<b>Total multiply disabled</b>	<u>488,851</u>	<u>1,408</u>	<u>490,259</u>	<u>485,902</u>	<u>4,357</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	214,903	(32,770)	182,133	181,375	758
Other salaries for instruction	87,169	(5,210)	81,959	81,490	469
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total behavioral disabilities</b>	<u>302,072</u>	<u>(37,980)</u>	<u>264,092</u>	<u>262,865</u>	<u>1,227</u>
<b>Autistic:</b>					
Salaries of teachers	683,654	200,863	884,517	871,016	13,501
Other salaries for instruction	316,415	125,503	441,918	377,855	64,063
Purchased professional/ educational services					
Other purchased services					
General supplies	43,024	1,476	44,500	28,902	15,598
Textbooks	11,084	(5,394)	5,690	5,689	1
Other objects					
<b>Total autistic</b>	<u>1,054,177</u>	<u>322,448</u>	<u>1,376,625</u>	<u>1,283,462</u>	<u>93,163</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 11,531,553	\$ (1,149,555)	\$ 10,381,998	\$ 10,307,007	\$ 74,991
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	19,453	(5,582)	13,871	12,868	1,003
Textbooks	-		-	-	
Other objects					
<b>Total resource room</b>	<u>11,551,006</u>	<u>(1,155,137)</u>	<u>10,395,869</u>	<u>10,319,875</u>	<u>75,994</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	21,019,297	(692,293)	20,327,004	19,893,691	433,313
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	25,029,341	(755,610)	24,273,731	24,061,248	212,483
Other salaries for instruction	1,102,016	49,702	1,151,718	1,147,391	4,327
Purchased professional/ educational services	28,041	(1,000)	27,041	27,000	41
Other purchased services					
General supplies	571,860	(2,798)	569,062	473,849	95,213
Textbooks	60,472	(23,331)	37,141	36,053	1,087
Other objects					
<b>Total bilingual education</b>	<u>26,791,730</u>	<u>(733,037)</u>	<u>26,058,693</u>	<u>25,745,542</u>	<u>313,151</u>
<b>School sponsored activities:</b>					
Salaries	322,356	(10,585)	311,771	224,399	87,372
Purchased Services					
Trasvel	27,960	450	28,410	25,879	2,531
Extracurricular - supplies					
Other objects	55,189	17,716	72,905	60,988	11,917
Miscellaneous Expenditures	45,700	26,314	72,014	71,222	792
<b>Total school sponsored activities</b>	<u>451,205</u>	<u>33,895</u>	<u>485,100</u>	<u>382,487</u>	<u>102,613</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>159,242,345</u>	<u>1,352,268</u>	<u>160,594,613</u>	<u>158,137,024</u>	<u>2,457,589</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 1,896,158	\$ 32,570	\$ 1,928,728	\$ 1,873,838	\$ 54,890
Other purchased services					
Travel					
Supplies and materials	11,195	(4,855)	6,340	5,292	1,048
Other objects					
<b>Total attendance and social work services</b>	<b>1,907,353</b>	<b>27,715</b>	<b>1,935,068</b>	<b>1,879,130</b>	<b>55,938</b>
<b>Health services:</b>					
Salaries	3,576,914	(38,156)	3,538,758	3,448,669	90,089
Purchased professional and technical services					
Other purchased services					
Supplies and materials	156,022	(6,172)	149,850	135,894	13,956
Other objects					
<b>Total health services</b>	<b>3,732,936</b>	<b>(44,328)</b>	<b>3,688,608</b>	<b>3,584,563</b>	<b>104,045</b>
<b>Guidance</b>					
Salaries of other professional staff	5,025,360	382,434	5,407,794	5,359,934	47,860
Purchased professional educational services	16,000	277,265	293,265	250,295	42,970
Travel					
Supplies and materials	26,546	(2,599)	23,947	20,119	3,827
Other objects					
<b>Total other support services - students - related services</b>	<b>5,067,906</b>	<b>657,100</b>	<b>5,725,006</b>	<b>5,630,348</b>	<b>94,657</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	29,700	(23,900)	5,800	-	5,800
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>29,700</b>	<b>(23,900)</b>	<b>5,800</b>	<b>-</b>	<b>5,800</b>
<b>Educational media services/school library:</b>					
Salaries	1,484,949	(244,085)	1,240,864	1,150,453	90,411
Purchased professional and technical services					
Other purchased services					
Supplies and materials	76,148	(16,697)	59,451	56,749	2,702
Other objects					
<b>Total educational media services/school library</b>	<b>1,561,097</b>	<b>(260,782)</b>	<b>1,300,315</b>	<b>1,207,202</b>	<b>93,113</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 1,000	\$ (641)	\$ 359	\$ -	\$ 359
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	1,000	(641)	359	-	359
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	8,958,977	244,025	9,203,002	9,118,019	84,983
Salaries of secretarial and clerical assistants	4,137,974	(130,750)	4,007,224	3,958,588	48,636
Purchased professional and technical services	29,700	(28,810)	890	-	890
Other purchased services	-		-	-	
Travel					
Supplies and materials	337,960	6,853	344,813	330,243	14,570
Other objects	159,174	(2,677)	156,497	113,152	43,345
<b>Total support services school administration</b>	13,623,785	88,640	13,712,425	13,520,001	192,425
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	5,972,658	25,696	5,998,354	5,612,315	386,039
Purchased professional and technical services	90,200	(3,000)	87,200	-	87,200
General supplies	2,170	(600)	1,570	840	730
<b>Total Security</b>	6,065,028	22,096	6,087,124	5,613,155	473,969
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	68,465	(16,080)	52,385	37,866	14,519
<b>Total student transportation services</b>	68,465	(16,080)	52,385	37,866	14,519
<b>Employee benefits:</b>					
Health Benefits	57,720,598	(1,340,197)	56,380,401	56,379,581	820
<b>Total employee benefits</b>	57,720,598	(1,340,197)	56,380,401	56,379,581	820
<b>Total undistributed expenditures</b>	89,777,868	(890,378)	88,887,490	87,851,845	1,035,645
<b>Total expenditures - current expense</b>	249,020,213	461,890	249,482,103	245,988,869	3,493,234

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	\$ 2,870	\$ 2,870	\$ 2,867	3
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	2,870	2,870	2,867	3
<b>Total capital outlay</b>	-	2,870	2,870	2,867	3
<b>Total school based expenditures</b>	\$ 249,020,213	464,760	249,484,973	245,991,736	3,493,237
<b>Other financing sources:</b>					
Operating transfer in	249,020,213	464,760	249,484,973	245,991,736	3,493,237
<b>Total other financing sources</b>	249,020,213	464,760	249,484,973	245,991,736	3,493,237
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, 2018

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 147,962	\$ 106,000	\$ 253,962	\$ 251,741	\$ 2,221
Grades 1-5	1,081,079	31,007	1,112,086	1,110,392	1,694
Grades 6-8	476,223	(26,515)	449,708	449,708	
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	106,953	245	107,198	107,198	
Purchased professional/ educational services	71,421	(1,421)	70,000	70,000	
Other purchased services					
Travel	-		-	-	
General supplies	156,424	(2,572)	153,852	147,359	6,492
Textbooks	2,425	(2,424)	1	-	1
Other objects					
<b>Total regular programs</b>	<u>2,042,487</u>	<u>104,319</u>	<u>2,146,806</u>	<u>2,136,399</u>	<u>10,407</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: George Washington #1

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 221,405	\$ (8,955)	\$ 212,450	\$ 212,449	\$ 1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,683	(1,683)	-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>223,088</u>	<u>(10,638)</u>	<u>212,450</u>	<u>212,449</u>	<u>1</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>223,088</u>	<u>(10,638)</u>	<u>212,450</u>	<u>212,449</u>	<u>1</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	43,688	27,805	71,493	63,548	7,945
Other salaries for instruction	-	-	-	-	
Purchased professional/ educational services	-	-	-	-	
Other purchased services	-	-	-	-	
General supplies	150	232	382	382	
Textbooks	-	-	-	-	
Other objects	-	-	-	-	
<b>Total bilingual education</b>	<u>43,838</u>	<u>28,037</u>	<u>71,875</u>	<u>63,930</u>	<u>7,945</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,309,413</u>	<u>121,718</u>	<u>2,431,131</u>	<u>2,412,777</u>	<u>18,354</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 193,018	\$ 2,366	\$ 195,384	\$ 184,648	\$ 10,736
Other purchased services					
Travel					
Supplies and materials	250	(250)	-	-	
Other objects					
<b>Total attendance and social work services</b>	193,268	2,116	195,384	184,648	10,736
<b>Health services:</b>					
Salaries	69,329	641	69,970	69,970	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,908	(530)	3,378	2,639	739
Other objects					
<b>Total health services</b>	73,237	111	73,348	72,609	739
<b>Guidance</b>					
Salaries of other professional staff	106,130	(13,259)	92,871	92,355	516
Purchased professional educational services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total other support services - students - related services</b>	106,630	(13,759)	92,871	92,355	516
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	26,288	266	26,554	26,553	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	222	278
Other objects					
<b>Total educational media services/school library</b>	26,788	266	27,054	26,775	279

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 232,179	\$ 9,868	\$ 242,047	\$ 242,046	\$ 1
Salaries of secretarial and clerical assistants	114,560	(39,117)	75,443	72,852	2,591
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,354		5,354	4,872	482
Other objects					
<b>Total support services school administration</b>	352,093	(29,249)	322,844	319,770	3,074
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	74,641	39,818	114,459	110,136	4,323
Purchased professional and technical services	3,000	(3,000)	-	-	
General supplies	-		-	-	
<b>Total Security</b>	77,641	36,818	114,459	110,136	4,323
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	957,783	197,626	1,155,409	1,155,409	0
<b>Total employee benefits</b>	957,783	197,626	1,155,409	1,155,409	0
<b>Total undistributed expenditures</b>	1,787,440	193,929	1,981,369	1,961,702	19,667
<b>Total expenditures - current expense</b>	4,096,853	315,647	4,412,500	4,374,480	38,020

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,096,853	\$ 315,647	\$ 4,412,500	\$ 4,374,480	\$ 38,020
<b>Other financing sources:</b>					
Operating transfer in	4,096,853	315,647	4,412,500	4,374,480	38,020
<b>Total other financing sources</b>	4,096,853	315,647	4,412,500	4,374,480	38,020
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	0
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ 0



CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 375,599	\$ (73,519)	\$ 302,080	\$ 289,939	\$ 12,141
Grades 1-5	1,579,571	35,207	1,614,778	1,614,131	647
Grades 6-8	523,858	228,334	752,192	709,002	43,190
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	181,595	2,633	184,228	184,228	0
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-	330	330	210	120
General supplies	187,546	2,195	189,741	188,460	1,281
Textbooks	260		260	259	1
Other objects					
<b>Total regular programs</b>	<b>2,853,419</b>	<b>193,759</b>	<b>3,047,178</b>	<b>2,989,457</b>	<b>57,721</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Winfield Scott #2

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 329,416	\$ (104,770)	\$ 224,646	\$ 223,665	\$ 981
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	329,416	(104,770)	224,646	223,665	981
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	329,416	(104,770)	224,646	223,665	981
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	866,891	59,785	926,676	923,115	3,561
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	14,526	(62)	14,464	14,296	169
Textbooks	2,941	(66)	2,875	2,874	1
Other objects	-		-	-	
<b>Total bilingual education</b>	884,358	59,657	944,015	940,285	3,730
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,067,193	148,647	4,215,840	4,153,407	62,432

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 170,791	\$ (99,900)	\$ 70,891	\$ 70,883	8
Other purchased services					
Travel					
Supplies and materials	500		500	436	64
Other objects					
<b>Total attendance and social work services</b>	171,291	(99,900)	71,391	71,319	72
<b>Health services:</b>					
Salaries	77,309	1,039	78,348	78,348	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,183	2,635	6,818	6,669	149
Other objects					
<b>Total health services</b>	81,492	3,674	85,166	85,017	149
<b>Guidance</b>					
Salaries of other professional staff	100,075	2,577	102,652	102,652	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	492	8
Other objects					
<b>Total other support services - students - related services</b>	100,575	2,577	103,152	103,144	8
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	39,336	422	39,758	39,758	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,866	(1,300)	3,566	3,472	94
Other objects					
<b>Total educational media services/school library</b>	44,202	(878)	43,324	43,230	94

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 253,370	\$ 4,237	\$ 257,607	\$ 257,606	\$ 1
Salaries of secretarial and clerical assistants	114,817	(4,554)	110,263	86,419	23,844
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,683	162	2,845	2,125	720
Other objects	-	150	150	150	
<b>Total support services school administration</b>	370,870	(5)	370,865	346,300	24,565
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	81,529	3,307	84,836	84,554	282
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	81,529	3,307	84,836	84,554	282
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,452,443	(42,218)	1,410,225	1,410,225	
<b>Total employee benefits</b>	1,452,443	(42,218)	1,410,225	1,410,225	-
<b>Total undistributed expenditures</b>	2,302,402	(133,443)	2,168,959	2,143,789	25,170
<b>Total expenditures - current expense</b>	6,369,595	15,203	6,384,798	6,297,196	87,602

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,369,595	\$ 15,203	\$ 6,384,798	\$ 6,297,196	\$ 87,602
<b>Other financing sources:</b>					
Operating transfer in	6,369,595	15,203	6,384,798	6,297,196	87,602
<b>Total other financing sources</b>	6,369,595	15,203	6,384,798	6,297,196	87,602
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, 2018

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 251,482	\$ 2,530	\$ 254,012	\$ 254,010	2
Grades 1-5	1,379,444	155,404	1,534,848	1,531,100	3,748
Grades 6-8	965,515	(65,826)	899,689	899,683	6
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	141,976	(9,000)	132,976	132,862	114
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-		-	-	
General supplies	180,219	2,490	182,709	180,683	2,026
Textbooks	6,576	(306)	6,270	6,270	
Other objects					
<b>Total regular programs</b>	<u>2,930,202</u>	<u>83,871</u>	<u>3,014,073</u>	<u>3,007,836</u>	<u>6,237</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 356,542	\$ 42,471	\$ 399,013	\$ 395,359	\$ 3,654
Other salaries for instruction	236,910	(1,295)	235,615	235,615	
Purchased professional/ educational services					
Other purchased services					
General supplies	12,492	(267)	12,225	9,988	2,237
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>605,944</u>	<u>40,909</u>	<u>646,853</u>	<u>640,962</u>	<u>5,891</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Peterstown #3

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 391,488	\$ (62,590)	\$ 328,898	\$ 328,898	\$ 0
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>391,488</u>	<u>(62,590)</u>	<u>328,898</u>	<u>328,898</u>	<u>0</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	997,432	(21,681)	975,751	969,860	5,891
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	856,174	12,053	868,227	863,066	5,161
Other salaries for instruction	41,812	40,855	82,667	82,667	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	21,832	1,339	23,171	23,087	84
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>919,818</u>	<u>54,247</u>	<u>974,065</u>	<u>968,820</u>	<u>5,245</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,847,452</u>	<u>116,437</u>	<u>4,963,889</u>	<u>4,946,516</u>	<u>17,373</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	-	\$ 34,317	\$ 34,317	\$ 34,317	0
Other purchased services					
Travel					
Supplies and materials	\$ 500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	500	33,817	34,317	34,317	0
<b>Health services:</b>					
Salaries	81,106	800	81,906	81,902	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,363	(1,953)	2,410	2,386	23
Other objects					
<b>Total health services</b>	85,469	(1,153)	84,316	84,288	27
<b>Guidance</b>					
Salaries of other professional staff	78,720	2,305	81,025	81,020	5
Purchased professional educational services					
Travel					
Supplies and materials	500	(131)	369	369	
Other objects					
<b>Total other support services - students - related services</b>	79,220	2,174	81,394	81,389	5
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	48,791	(48,791)	-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total educational media services/school library</b>	49,291	(49,291)	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Peterstown #3

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 238,539	\$ 4,726	\$ 243,265	\$ 243,265	
Salaries of secretarial and clerical assistants	94,012	21,810	115,822	115,816	6
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,263	(323)	8,940	8,923	16
Other objects	-		-	-	
<b>Total support services school administration</b>	341,814	26,213	368,027	368,004	22
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	107,713	(26,828)	80,885	72,739	8,146
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	107,713	(26,828)	80,885	72,739	8,146
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,752,666	(9,017)	1,743,649	1,743,649	
<b>Total employee benefits</b>	1,752,666	(9,017)	1,743,649	1,743,649	-
<b>Total undistributed expenditures</b>	2,416,673	(24,085)	2,392,588	2,384,387	8,200
<b>Total expenditures - current expense</b>	7,264,125	92,351	7,356,476	7,330,903	25,574

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,264,125	\$ 92,351	\$ 7,356,476	\$ 7,330,903	\$ 25,574
<b>Other financing sources:</b>					
Operating transfer in	7,264,125	92,351	7,356,476	7,330,903	25,574
<b>Total other financing sources</b>	7,264,125	92,351	7,356,476	7,330,903	25,574
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, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 328,771	\$ (80,000)	\$ 248,771	\$ 248,011	\$ 760
Grades 1-5	1,997,579	(80,455)	1,917,124	1,906,993	10,131
Grades 6-8	917,227	118,870	1,036,097	1,032,063	4,034
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	221,321	(41,946)	179,375	179,363	12
Purchased professional/ educational services	15,029	(1,421)	13,608	8,368	5,240
Other purchased services					
Travel	-		-	-	
General supplies	277,389	(18,341)	259,048	254,871	4,178
Textbooks	3,329	(1,997)	1,332	1,332	
Other objects					
<b>Total regular programs</b>	<u>3,760,645</u>	<u>(105,290)</u>	<u>3,655,355</u>	<u>3,631,000</u>	<u>24,355</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	73,803	4,545	78,348	78,348	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	803	(252)	551	528	23
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<u>74,606</u>	<u>4,293</u>	<u>78,899</u>	<u>78,876</u>	<u>23</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	87,375	4,740	92,115	92,115	
Other salaries for instruction	45,582		45,582	45,323	259
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>132,957</u>	<u>4,740</u>	<u>137,697</u>	<u>137,438</u>	<u>259</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 206,254	\$ 3,186	\$ 209,440	\$ 209,440	
Other salaries for instruction	138,582	1,890	140,472	140,469	3
Purchased professional/ educational services					
Other purchased services					
General supplies	20,754		20,754	20,530	224
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	365,590	5,076	370,666	370,439	227
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	-	-	-	-
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 334,794	\$ (108,082)	\$ 226,712	\$ 221,608	\$ 5,104
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,927		4,927	4,927	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>339,721</u>	<u>(108,082)</u>	<u>231,639</u>	<u>226,535</u>	<u>5,104</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	912,874	(93,973)	818,901	813,288	5,613
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,086,829	(72,444)	1,014,385	1,012,030	2,355
Other salaries for instruction	87,995	135	88,130	88,128	2
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	47,925	452	48,377	43,121	5,255
Textbooks	655	(100)	555	555	0
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,223,404</u>	<u>(71,957)</u>	<u>1,151,447</u>	<u>1,143,834</u>	<u>7,612</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,896,923</u>	<u>(271,220)</u>	<u>5,625,703</u>	<u>5,588,122</u>	<u>37,581</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 99,779	\$ 935	\$ 100,714	\$ 100,710	\$ 4
Other purchased services					
Travel					
Supplies and materials	500	(232)	268	121	147
Other objects					
<b>Total attendance and social work services</b>	<b>100,279</b>	<b>703</b>	<b>100,982</b>	<b>100,831</b>	<b>151</b>
<b>Health services:</b>					
Salaries	74,704	(2,345)	72,359	72,356	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,088		5,088	4,768	320
Other objects					
<b>Total health services</b>	<b>79,792</b>	<b>(2,345)</b>	<b>77,447</b>	<b>77,124</b>	<b>323</b>
<b>Guidance</b>					
Salaries of other professional staff	95,442	2,455	97,897	97,894	3
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	<b>95,942</b>	<b>2,455</b>	<b>98,397</b>	<b>98,394</b>	<b>3</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	68,818		68,818	66,765	2,053
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	500	
Other objects					
<b>Total educational media services/school library</b>	<b>69,318</b>	<b>-</b>	<b>69,318</b>	<b>67,265</b>	<b>2,053</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 269,311	\$ (23,813)	\$ 245,498	\$ 245,496	\$ 2
Salaries of secretarial and clerical assistants	111,926	4,506	116,432	116,432	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	26,080		26,080	26,073	7
Other objects	-		-	-	
<b>Total support services school administration</b>	407,317	(19,307)	388,010	388,002	8
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	154,677	13,309	167,986	165,543	2,443
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	154,677	13,309	167,986	165,543	2,443
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,034,618	(21,679)	2,012,939	2,012,939	
<b>Total employee benefits</b>	2,034,618	(21,679)	2,012,939	2,012,939	-
<b>Total undistributed expenditures</b>	2,941,943	(26,864)	2,915,079	2,910,098	4,981
<b>Total expenditures - current expense</b>	8,838,866	(298,084)	8,540,782	8,498,219	42,562

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,838,866	\$ (298,084)	\$ 8,540,782	\$ 8,498,219	\$ 42,562
<b>Other financing sources:</b>					
Operating transfer in	8,838,866	(298,084)	8,540,782	8,498,219	42,562
<b>Total other financing sources</b>	8,838,866	(298,084)	8,540,782	8,498,219	42,562
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	(0)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ (0)

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 307,089	\$ 27,701	\$ 334,790	\$ 334,789	\$ 1
Grades 1-5	1,108,152	60,917	1,169,069	1,157,584	11,485
Grades 6-8	1,295,792	19,535	1,315,327	1,304,632	10,695
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	174,637	855	175,492	173,301	2,191
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-	1,200	1,200	300	900
General supplies	210,606	(25,894)	184,712	178,397	6,315
Textbooks	4,074	(4,074)	-	-	-
Other objects					
<b>Total regular programs</b>	<b>3,105,340</b>	<b>78,819</b>	<b>3,184,159</b>	<b>3,152,232</b>	<b>31,927</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 244,727	\$ 2,775	\$ 247,502	\$ 247,499	\$ 3
Other salaries for instruction	93,414	3,997	97,411	95,215	2,196
Purchased professional/ educational services					
Other purchased services					
General supplies	11,154		11,154	895	10,259
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>349,295</u>	<u>6,772</u>	<u>356,067</u>	<u>343,609</u>	<u>12,458</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 365,368	\$ (154,000)	\$ 211,368	\$ 209,226	\$ 2,142
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	365,368	(154,000)	211,368	209,226	2,142
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	714,663	(147,228)	567,435	552,835	14,600
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	746,058	(70,815)	675,243	673,982	1,261
Other salaries for instruction	47,832		47,832	47,573	259
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	17,414	464	17,878	5,345	12,533
Textbooks	801	(801)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	812,105	(71,152)	740,953	726,901	14,052
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,632,108	(139,561)	4,492,547	4,431,968	60,580

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 99,779	\$ 935	\$ 100,714	\$ 100,710	\$ 4
Other purchased services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	<b>100,279</b>	<b>435</b>	<b>100,714</b>	<b>100,710</b>	<b>4</b>
<b>Health services:</b>					
Salaries	68,613	64,920	133,533	133,531	2
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,109		6,109	5,593	516
Other objects					
<b>Total health services</b>	<b>74,722</b>	<b>64,920</b>	<b>139,642</b>	<b>139,124</b>	<b>518</b>
<b>Guidance</b>					
Salaries of other professional staff	159,271	12,758	172,029	161,760	10,269
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	1,000	
Other objects					
<b>Total other support services - students - related services</b>	<b>160,271</b>	<b>12,758</b>	<b>173,029</b>	<b>162,760</b>	<b>10,269</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	36,128	95	36,223	36,220	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	500	
Other objects					
<b>Total educational media services/school library</b>	<b>36,628</b>	<b>95</b>	<b>36,723</b>	<b>36,720</b>	<b>3</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 436,075	\$ (103,365)	\$ 332,710	\$ 332,710	\$ 0
Salaries of secretarial and clerical assistants	224,255	(19,279)	204,976	203,552	1,424
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	10,000	(464)	9,536	9,536	
Other objects					
<b>Total support services school administration</b>	670,330	(123,108)	547,222	545,798	1,424
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	164,394	70,200	234,594	218,290	16,304
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	164,394	70,200	234,594	218,290	16,304
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,898,892	(6,892)	1,892,000	1,892,000	
<b>Total employee benefits</b>	1,898,892	(6,892)	1,892,000	1,892,000	-
<b>Total undistributed expenditures</b>	3,105,516	18,408	3,123,924	3,095,402	28,522
<b>Total expenditures - current expense</b>	7,737,624	(121,153)	7,616,471	7,527,369	89,102

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,737,624	\$ (121,153)	\$ 7,616,471	\$ 7,527,369	\$ 89,102
<b>Other financing sources:</b>					
Operating transfer in	7,737,624	(121,153)	7,616,471	7,527,369	89,102
<b>Total other financing sources</b>	7,737,624	(121,153)	7,616,471	7,527,369	89,102
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, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 274,307	\$ 57,458	\$ 331,765	\$ 323,008	\$ 8,757
Grades 1-5	2,485,863	(149,860)	2,336,003	2,302,106	33,897
Grades 6-8	955,675	(82,860)	872,815	857,187	15,628
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	228,991		228,991	228,779	212
Purchased professional/ educational services	11,990	(1,421)	10,569	3,229	7,340
Other purchased services					
Travel	-	300	300	300	
General supplies	266,239	(28,348)	237,891	232,615	5,276
Textbooks	-	20	20	-	20
Other objects	3,000		3,000	-	3,000
<b>Total regular programs</b>	<u>4,226,065</u>	<u>(204,711)</u>	<u>4,021,354</u>	<u>3,947,223</u>	<u>74,131</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 365,063	\$ 4,832	\$ 369,895	\$ 365,481	\$ 4,414
Other salaries for instruction	226,508	(172)	226,336	226,335	1
Purchased professional/ educational services					
Other purchased services					
General supplies	12,719		12,719	12,363	356
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>604,290</u>	<u>4,660</u>	<u>608,950</u>	<u>604,179</u>	<u>4,771</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	\$ 158,060	\$ (22,365)	\$ 135,695	\$ 135,692	\$ 3
Other salaries for instruction	95,664	38,690	134,354	116,918	17,436
Purchased professional/ educational services					
Other purchased services					
General supplies	3,438	(999)	2,439	1,315	1,124
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	<u>257,162</u>	<u>15,326</u>	<u>272,488</u>	<u>253,925</u>	<u>18,563</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 356,240	\$ 14,211	\$ 370,451	\$ 370,451	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>356,240</u>	<u>14,211</u>	<u>370,451</u>	<u>370,451</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,217,692	34,197	1,251,889	1,228,555	\$ 23,334
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,017,357	231,303	1,248,660	1,248,648	12
Other salaries for instruction	88,694	170	88,864	88,862	2
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	26,111	(60)	26,051	21,026	5,025
Textbooks	3,253	(3,253)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,135,415</u>	<u>228,160</u>	<u>1,363,575</u>	<u>1,358,536</u>	<u>5,039</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,579,172</u>	<u>57,646</u>	<u>6,636,818</u>	<u>6,534,314</u>	<u>102,504</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 79,531	\$ 645	\$ 80,176	\$ 80,172	\$ 4
Other purchased services					
Travel					
Supplies and materials	500		500	460	40
Other objects					
<b>Total attendance and social work services</b>	<b>80,031</b>	<b>645</b>	<b>80,676</b>	<b>80,632</b>	<b>44</b>
<b>Health services:</b>					
Salaries	66,422	7,863	74,285	73,248	1,037
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,111		6,111	5,754	357
Other objects					
<b>Total health services</b>	<b>72,533</b>	<b>7,863</b>	<b>80,396</b>	<b>79,003</b>	<b>1,393</b>
<b>Guidance</b>					
Salaries of other professional staff	74,661	1,955	76,616	76,611	5
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	1,000	
Other objects					
<b>Total other support services - students - related services</b>	<b>75,661</b>	<b>1,955</b>	<b>77,616</b>	<b>77,611</b>	<b>5</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	72,880	945	73,825	73,822	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	8,600		8,600	8,343	257
Other objects					
<b>Total educational media services/school library</b>	<b>81,480</b>	<b>945</b>	<b>82,425</b>	<b>82,165</b>	<b>260</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 221,340	\$ 100,231	\$ 321,571	\$ 321,570	\$ 1
Salaries of secretarial and clerical assistants	99,659	(11,674)	87,985	87,985	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	11,163	(714)	10,449	10,441	8
Other objects	-		-	-	
<b>Total support services school administration</b>	332,162	87,843	420,005	419,996	9
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	219,825	(58,209)	161,616	160,042	1,574
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	219,825	(58,209)	161,616	160,042	1,574
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,468,202	34,286	2,502,488	2,501,943	545
<b>Total employee benefits</b>	2,468,202	34,286	2,502,488	2,501,943	545
<b>Total undistributed expenditures</b>	3,329,894	75,328	3,405,222	3,401,391	3,831
<b>Total expenditures - current expense</b>	9,909,066	132,974	10,042,040	9,935,706	106,335

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,909,066	\$ 132,974	\$ 10,042,040	\$ 9,935,706	\$ 106,335
<b>Other financing sources:</b>					
Operating transfer in	9,909,066	132,974	10,042,040	9,935,706	106,335
<b>Total other financing sources</b>	9,909,066	132,974	10,042,040	9,935,706	106,335
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, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,719,338	\$ (33,802)	\$ 2,685,536	\$ 2,640,856	\$ 44,680
Grades 6-8	2,072,614	58,503	2,131,117	2,100,142	30,975
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	1,421	(236)	1,185	1,185	
Other purchased services					
Travel	-		-	-	
General supplies	211,835	(15,907)	195,928	194,439	1,489
Textbooks	13,343	(2,308)	11,035	11,035	
Other objects	1,750	(232)	1,518	-	1,518
<b>Total regular programs</b>	<u>5,020,301</u>	<u>6,018</u>	<u>5,026,319</u>	<u>4,947,658</u>	<u>78,661</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 137,734	\$ (195)	\$ 137,539	\$ 137,533	\$ 6
Other salaries for instruction	-	89,732	89,732	89,732	
Purchased professional/ educational services					
Other purchased services					
General supplies	26,286		26,286	25,201	1,086
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>164,020</u>	<u>89,537</u>	<u>253,557</u>	<u>252,466</u>	<u>1,092</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 94,331		\$ 94,331	\$ 93,481	\$ 850
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	94,331	-	94,331	93,481	850
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	258,351	\$ 89,537	347,888	345,947	1,942
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	285,887	(30,313)	255,574	255,530	44
Other salaries for instruction	-	44,500	44,500	44,466	34
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,720	360	5,080	4,001	1,079
Textbooks	99	(99)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	290,706	14,448	305,154	303,997	1,157
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	5,569,358	110,003	5,679,361	5,597,601	81,760

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 106,615	\$ (507)	\$ 106,108	\$ 105,588	\$ 520
Other purchased services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	107,115	(1,007)	106,108	105,588	520
<b>Health services:</b>					
Salaries	154,227	550	154,777	139,476	15,301
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,361	(596)	5,765	5,242	523
Other objects					
<b>Total health services</b>	160,588	(46)	160,542	144,718	15,824
<b>Guidance</b>					
Salaries of other professional staff	105,624	(10,430)	95,194	94,231	963
Purchased professional educational services					
Travel					
Supplies and materials	500		500	318	182
Other objects					
<b>Total other support services - students - related services</b>	106,124	(10,430)	95,694	94,549	1,145
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	-	16,785	16,785	16,691	94
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	500	
Other objects					
<b>Total educational media services/school library</b>	500	16,785	17,285	17,191	94

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-	\$ 160	\$ 160	-	\$ 160
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	160	160	-	160
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 227,452	5,617	233,069	\$ 232,002	1,067
Salaries of secretarial and clerical assistants	118,067	(835)	117,232	115,008	2,224
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,914	(1,185)	8,729	8,609	120
Other objects	3,679	(160)	3,519	2,895	624
<b>Total support services school administration</b>	359,112	3,437	362,549	358,514	4,035
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	121,242	(25,515)	95,727	91,709	4,018
Purchased professional and technical services					
General supplies	-	-	-	-	-
<b>Total Security</b>	121,242	(25,515)	95,727	91,709	4,018
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,905,328	(33,627)	1,871,701	1,871,701	-
<b>Total employee benefits</b>	1,905,328	(33,627)	1,871,701	1,871,701	-
<b>Total undistributed expenditures</b>	2,760,009	(50,243)	2,709,766	2,683,971	25,795
<b>Total expenditures - current expense</b>	8,329,367	59,760	8,389,127	8,281,572	107,555

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,329,367	\$ 59,760	\$ 8,389,127	\$ 8,281,572	\$ 107,555
<b>Other financing sources:</b>					
Operating transfer in	8,329,367	59,760	8,389,127	8,281,572	107,555
<b>Total other financing sources</b>	8,329,367	59,760	8,389,127	8,281,572	107,555
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, 2018

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 124,428	\$ (3,760)	\$ 120,668	\$ 120,344	\$ 324
Grades 1-5	993,384	(59,995)	933,389	914,978	18,411
Grades 6-8	485,805	41,038	526,843	526,544	299
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	87,394	(17,312)	70,082	61,503	8,579
Purchased professional/ educational services	74,710	1,358	76,068	72,499	3,569
Other purchased services					
Travel	-		-	-	
General supplies	114,805	27,714	142,519	137,595	4,924
Textbooks	972	(430)	542	542	
Other objects	29,880	(29,880)	-	-	
<b>Total regular programs</b>	<u>1,913,028</u>	<u>(42,916)</u>	<u>1,870,112</u>	<u>1,834,007</u>	<u>36,105</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

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>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 163,401	\$ (35,768)	\$ 127,633	\$ 127,633	
Other salaries for instruction	40,612	430	41,042	41,039	3
Purchased professional/ educational services					
Other purchased services					
General supplies	20,876		20,876	20,876	
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>224,889</u>	<u>(35,338)</u>	<u>189,551</u>	<u>189,548</u>	<u>3</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	-		-	-	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 204,343	\$ (55,380)	\$ 148,963	\$ 148,141	\$ 822
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>204,343</u>	<u>(55,380)</u>	<u>148,963</u>	<u>148,141</u>	<u>822</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	429,232	(90,718)	338,514	337,689	825
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	336,691	(13,389)	323,302	320,564	2,738
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	1,799	232	2,031	2,031	0
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>338,490</u>	<u>(13,157)</u>	<u>325,333</u>	<u>322,595</u>	<u>2,738</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,680,750</u>	<u>(146,791)</u>	<u>2,533,959</u>	<u>2,494,290</u>	<u>39,669</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 48,765	\$ 470	\$ 49,235	\$ 49,230	\$ 5
Other purchased services					
Travel					
Supplies and materials	250		250	250	
Other objects					
<b>Total attendance and social work services</b>	49,015	470	49,485	49,480	5
<b>Health services:</b>					
Salaries	69,329	645	69,974	69,970	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,933	12	2,945	2,886	59
Other objects					
<b>Total health services</b>	72,262	657	72,919	72,856	63
<b>Guidance</b>					
Salaries of other professional staff	104,579	2,700	107,279	107,278	1
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	105,079	2,700	107,779	107,778	1
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	24,756	(10,902)	13,854	13,854	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,600		1,600	1,600	
Other objects					
<b>Total educational media services/school library</b>	26,356	(10,902)	15,454	15,454	0



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-	\$ 199	\$ 199	-	\$ 199
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	199	199	-	199
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 121,046	2,704	123,750	\$ 123,750	
Salaries of secretarial and clerical assistants	39,355	2,115	41,470	41,469	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,854	(232)	6,622	5,055	1,567
Other objects	500		500	385	115
<b>Total support services school administration</b>	167,755	4,587	172,342	170,659	1,683
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	85,920	6,000	91,920	89,593	2,327
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	85,920	6,000	91,920	89,593	2,327
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,010,398	(8,890)	1,001,508	1,001,508	
<b>Total employee benefits</b>	1,010,398	(8,890)	1,001,508	1,001,508	-
<b>Total undistributed expenditures</b>	1,516,785	(5,179)	1,511,606	1,507,327	4,279
<b>Total expenditures - current expense</b>	4,197,535	(151,970)	4,045,565	4,001,617	43,948

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,197,535	\$ (151,970)	\$ 4,045,565	\$ 4,001,617	\$ 43,948
<b>Other financing sources:</b>					
Operating transfer in	4,197,535	(151,970)	4,045,565	4,001,617	43,948
<b>Total other financing sources</b>	4,197,535	(151,970)	4,045,565	4,001,617	43,948
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, 2018

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 76,238	\$ 163,236	\$ 239,474	\$ 232,348	\$ 7,126
Grades 1-5	1,724,212	(82,917)	1,641,295	1,627,434	13,861
Grades 6-8	794,928	7,020	801,948	801,948	0
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	84,324	72,282	156,606	95,163	61,443
Purchased professional/ educational services	118,514	259	118,773	109,818	8,955
Other purchased services					
Travel	-	5,000	5,000	2,494	2,506
General supplies	296,943	(45,625)	251,318	249,660	1,658
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<b>3,095,159</b>	<b>119,255</b>	<b>3,214,414</b>	<b>3,118,866</b>	<b>95,548</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	368		368	368	
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>368</b>	<b>-</b>	<b>368</b>	<b>368</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 194,282	\$ 21,230	\$ 215,512	\$ 215,510	\$ 2
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies	10,734	200	10,934	10,560	374
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>205,016</u>	<u>21,430</u>	<u>226,446</u>	<u>226,070</u>	<u>376</u>
<b>Multiply disabled:</b>					
Salaries of teachers	69,329	(1,300)	68,029	67,970	59
Other salaries for instruction	92,963	(980)	91,983	91,982	1
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>162,292</u>	<u>(2,280)</u>	<u>160,012</u>	<u>159,952</u>	<u>60</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 164,865	\$ 70,728	\$ 235,593	\$ 235,593	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>164,865</u>	<u>70,728</u>	<u>235,593</u>	<u>235,593</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	532,541	89,878	622,419	621,983	\$ 436
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,375,852	(19,450)	1,356,402	1,356,350	52
Other salaries for instruction	40,612	430	41,042	41,039	3
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	48,884	781	49,665	44,679	4,986
Textbooks	12,341	(5,807)	6,534	6,441	93
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,477,689</u>	<u>(24,046)</u>	<u>1,453,643</u>	<u>1,448,510</u>	<u>5,133</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,105,389</u>	<u>185,087</u>	<u>5,290,476</u>	<u>5,189,358</u>	<u>101,117</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 75,043	\$ 235	\$ 75,278	\$ 75,277	\$ 1
Other purchased services					
Travel					
Supplies and materials	250	(25)	225	225	
Other objects					
<b>Total attendance and social work services</b>	<b>75,293</b>	<b>210</b>	<b>75,503</b>	<b>75,502</b>	<b>1</b>
<b>Health services:</b>					
Salaries	125,322	7,987	133,309	133,309	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,536	25	5,561	5,552	9
Other objects					
<b>Total health services</b>	<b>130,858</b>	<b>8,012</b>	<b>138,870</b>	<b>138,861</b>	<b>9</b>
<b>Guidance</b>					
Salaries of other professional staff	91,806	2,420	94,226	94,221	5
Purchased professional educational services					
Travel					
Supplies and materials	250		250	248	2
Other objects					
<b>Total other support services - students - related services</b>	<b>92,056</b>	<b>2,420</b>	<b>94,476</b>	<b>94,469</b>	<b>7</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	55,571	(55,565)	6	-	6
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	498	2
Other objects					
<b>Total educational media services/school library</b>	<b>56,071</b>	<b>(55,565)</b>	<b>506</b>	<b>498</b>	<b>8</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 352,557	\$ 5,343	\$ 357,900	\$ 357,900	
Salaries of secretarial and clerical assistants	159,363	(545)	158,818	158,526	\$ 292
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,512	(39)	6,473	6,320	153
Other objects					
<b>Total support services school administration</b>	518,432	4,759	523,191	522,746	445
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	153,311	(27,259)	126,052	125,333	719
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	153,311	(27,259)	126,052	125,333	719
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	26,150	(19,430)	6,720	950	5,770
<b>Total student transportation services</b>	26,150	(19,430)	6,720	950	5,770
<b>Employee benefits:</b>					
Health Benefits	1,840,210	(9,734)	1,830,476	1,830,476	
<b>Total employee benefits</b>	1,840,210	(9,734)	1,830,476	1,830,476	-
<b>Total undistributed expenditures</b>	2,892,381	(96,587)	2,795,794	2,788,835	6,959
<b>Total expenditures - current expense</b>	7,997,770	88,500	8,086,270	7,978,194	108,076

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,997,770	\$ 88,500	\$ 8,086,270	\$ 7,978,194	\$ 108,076
<b>Other financing sources:</b>					
Operating transfer in	7,997,770	88,500	8,086,270	7,978,194	108,076
<b>Total other financing sources</b>	7,997,770	88,500	8,086,270	7,978,194	108,076
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, 2018

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 304,394	\$ (80,020)	\$ 224,374	\$ 222,270	\$ 2,105
Grades 1-5	1,566,159	161,988	1,728,147	1,721,940	6,207
Grades 6-8	782,407	(65,000)	717,407	711,578	5,829
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	182,976	150	183,126	183,118	8
Purchased professional/educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-		-	-	
General supplies	182,649	(12,528)	170,121	169,465	656
Textbooks	5,491	(1,696)	3,795	3,795	
Other objects					
<b>Total regular programs</b>	<u>3,029,066</u>	<u>1,473</u>	<u>3,030,539</u>	<u>3,015,395</u>	<u>15,144</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ 189,498	\$ 5,174	\$ 194,672	\$ 181,526	\$ 13,146
Other salaries for instruction	43,013		43,013	-	43,013
Purchased professional/ educational services					
Other purchased services					
General supplies	8,803	(525)	8,278	6,280	1,998
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	241,314	4,649	245,963	187,806	58,157
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 398,063	\$ (80,000)	\$ 318,063	\$ 313,344	\$ 4,719
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-	0	0	-	0
Textbooks					
Other objects					
<b>Total resource room</b>	<u>398,063</u>	<u>(80,000)</u>	<u>318,063</u>	<u>313,344</u>	<u>4,719</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>639,377</u>	<u>(75,351)</u>	<u>564,026</u>	<u>501,150</u>	<u>62,876</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	875,170	(83,403)	791,767	789,450	2,317
Other salaries for instruction	40,612	950	41,562	39,808	1,754
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	12,829	464	13,293	12,384	909
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>928,611</u>	<u>(81,989)</u>	<u>846,622</u>	<u>841,642</u>	<u>4,980</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,597,054</u>	<u>(155,867)</u>	<u>4,441,187</u>	<u>4,358,187</u>	<u>83,000</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Attendance and social work services:</b>					
Salaries	\$ 47,745	\$ 500	\$ 48,245	\$ 48,236	\$ 9
Other purchased services					
Travel					
Supplies and materials	500		500	115	385
Other objects					
<b>Total attendance and social work services</b>	<u>48,245</u>	<u>500</u>	<u>48,745</u>	<u>48,351</u>	<u>394</u>
<b>Health services:</b>					
Salaries	81,106	800	81,906	81,902	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,208	310	4,518	4,449	69
Other objects					
<b>Total health services</b>	<u>85,314</u>	<u>1,110</u>	<u>86,424</u>	<u>86,351</u>	<u>73</u>
<b>Guidance</b>					
Salaries of other professional staff	113,207	3,870	117,077	117,072	5
Purchased professional educational services					
Travel					
Supplies and materials	500		500	312	188
Other objects					
<b>Total other support services - students - related services</b>	<u>113,707</u>	<u>3,870</u>	<u>117,577</u>	<u>117,384</u>	<u>193</u>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Educational media services/school library:</b>					
Salaries	39,336	425	39,761	39,758	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	500	
Other objects					
<b>Total educational media services/school library</b>	<u>39,836</u>	<u>425</u>	<u>40,261</u>	<u>40,258</u>	<u>3</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elmore #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 240,366	\$ (14,180)	\$ 226,186	\$ 226,185	\$ 1
Salaries of secretarial and clerical assistants	121,983		121,983	116,512	5,471
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	10,308	2,400	12,708	12,428	280
Other objects	-	-	-	-	-
<b>Total support services school administration</b>	372,657	(11,780)	360,877	355,126	5,751
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	124,668	1,500	126,168	124,752	1,416
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	124,668	1,500	126,168	124,752	1,416
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,648,359	(6,286)	1,642,073	1,642,073	-
<b>Total employee benefits</b>	1,648,359	(6,286)	1,642,073	1,642,073	-
<b>Total undistributed expenditures</b>	2,432,786	(10,661)	2,422,125	2,414,295	7,830
<b>Total expenditures - current expense</b>	7,029,840	(166,528)	6,863,312	6,772,482	90,830

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,029,840	\$ (166,528)	\$ 6,863,312	\$ 6,772,482	\$ 90,830
<b>Other financing sources:</b>					
Operating transfer in	7,029,840	(166,528)	6,863,312	6,772,482	90,830
<b>Total other financing sources</b>	7,029,840	(166,528)	6,863,312	6,772,482	90,830
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, 2018

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 168,126	\$ 92,024	\$ 260,150	\$ 260,150	
Grades 1-5	1,121,741	(56,492)	1,065,249	1,057,484	\$ 7,765
Grades 6-8	443,750	(12,089)	431,661	431,575	86
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	45,582	2,090	47,672	45,323	2,349
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-		-	-	
General supplies	172,261	1,928	174,189	170,099	4,091
Textbooks	3,353	(3,353)	-	-	
Other objects					
<b>Total regular programs</b>	<u>1,959,803</u>	<u>22,687</u>	<u>1,982,490</u>	<u>1,967,860</u>	<u>14,631</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	5,649		5,649	5,218	431
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<u>5,649</u>	<u>-</u>	<u>5,649</u>	<u>5,218</u>	<u>431</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	71,369	1,000	72,369	72,356	13
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>71,369</u>	<u>1,000</u>	<u>72,369</u>	<u>72,356</u>	<u>13</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 310,413	\$ (4,100)	\$ 306,313	\$ 306,262	\$ 51
Other salaries for instruction	140,278		140,278	140,047	231
Purchased professional/ educational services					
Other purchased services					
General supplies	12,740		12,740	12,307	433
Textbooks	11,909	(10)	11,899	11,897	2
Other objects					
<b>Total learning/language:</b>	<u>475,340</u>	<u>(4,110)</u>	<u>471,230</u>	<u>470,514</u>	<u>716</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 302,331	\$ (10,988)	\$ 291,343	\$ 291,340	\$ 3
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	302,331	(10,988)	291,343	291,340	3
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	854,689	(14,098)	840,591	839,428	1,163
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	678,331	34,972	713,303	698,806	14,497
Other salaries for instruction	87,995	140	88,135	88,128	7
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	27,515	(518)	26,997	26,388	609
Textbooks	3,901	(211)	3,690	2,701	989
Other objects	-		-	-	
<b>Total bilingual education</b>	797,742	34,383	832,125	816,023	16,102
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	3,612,234	42,972	3,655,206	3,623,310	31,896

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries	\$ 72,301	\$ 1,275	\$ 73,576	\$ 73,572	\$ 4
Other purchased services					
Travel					
Supplies and materials	600	(600)	-	-	
Other objects					
<b>Total attendance and social work services</b>	<u>72,901</u>	<u>675</u>	<u>73,576</u>	<u>73,572</u>	<u>4</u>
<b>Health services:</b>					
Salaries	74,704	(7,494)	67,210	67,209	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,993		2,993	2,367	626
Other objects					
<b>Total health services</b>	<u>77,697</u>	<u>(7,494)</u>	<u>70,203</u>	<u>69,576</u>	<u>627</u>
<b>Guidance</b>					
Salaries of other professional staff	94,815	31,810	126,625	116,588	10,037
Purchased professional educational services					
Travel					
Supplies and materials					
Other objects					
<b>Total other support services - students - related services</b>	<u>94,815</u>	<u>31,810</u>	<u>126,625</u>	<u>116,588</u>	<u>10,037</u>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Educational media services/school library:</b>					
Salaries	48,416		48,416	47,991	425
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total educational media services/school library</b>	<u>48,916</u>	<u>(500)</u>	<u>48,416</u>	<u>47,991</u>	<u>425</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 117,300	\$ 41,203	\$ 158,503	\$ 157,335	\$ 1,168
Salaries of secretarial and clerical assistants	60,648	(640)	60,008	60,008	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,248	(253)	8,995	7,144	1,851
Other objects					
<b>Total support services school administration</b>	187,196	40,310	227,506	224,487	3,019
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	117,479	(30,062)	87,417	87,128	289
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	117,479	(30,062)	87,417	87,128	289
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,344,466	(50,746)	1,293,720	1,293,720	
<b>Total employee benefits</b>	1,344,466	(50,746)	1,293,720	1,293,720	-
<b>Total undistributed expenditures</b>	1,943,470	(16,007)	1,927,463	1,913,061	14,402
<b>Total expenditures - current expense</b>	5,555,704	26,965	5,582,669	5,536,371	46,299

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 5,555,704	\$ 26,965	\$ 5,582,669	\$ 5,536,371	\$ 46,299
<b>Other financing sources:</b>					
Operating transfer in	5,555,704	26,965	5,582,669	5,536,371	46,299
<b>Total other financing sources</b>	5,555,704	26,965	5,582,669	5,536,371	46,299
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	0
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ 0

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 300,093	\$ 2,600	\$ 302,693	\$ 301,781	\$ 912
Grades 1-5	2,022,420	150,874	2,173,294	2,155,247	18,047
Grades 6-8	714,859	(10,250)	704,609	684,013	20,596
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	192,328	(410)	191,918	191,292	626
Purchased professional/ educational services	1,421	(1,421)	-	-	
Other purchased services					
Travel	-	900	900	900	
General supplies	223,271	(13,160)	210,111	208,291	1,820
Textbooks	5,011	(4,739)	272	271	1
Other objects					
<b>Total regular programs</b>	<b>3,459,403</b>	<b>124,394</b>	<b>3,583,797</b>	<b>3,541,795</b>	<b>42,003</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	-		-	-	
Other salaries for instruction	\$ 88,444	\$ (18,620)	\$ 69,824	\$ 69,821	\$ 3
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>88,444</u>	<u>(18,620)</u>	<u>69,824</u>	<u>69,821</u>	<u>3</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	214,903	(32,770)	182,133	181,375	758
Other salaries for instruction	87,169	(5,210)	81,959	81,490	469
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total behavioral disabilities</b>	<u>302,072</u>	<u>(37,980)</u>	<u>264,092</u>	<u>262,865</u>	<u>1,227</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 553,328	\$ (148,015)	\$ 405,313	\$ 397,942	\$ 7,371
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	553,328	(148,015)	405,313	397,942	7,371
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	943,844	(204,615)	739,229	730,628	8,601
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	1,185,861	123,654	1,309,515	1,308,475	1,040
Other salaries for instruction	86,794	160	86,954	86,950	4
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	59,700	515	60,215	59,270	945
Textbooks	6,290	(4,207)	2,083	2,082	1
Other objects	-		-	-	
<b>Total bilingual education</b>	1,338,645	120,122	1,458,767	1,456,777	1,990
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	5,741,892	39,901	5,781,793	5,729,200	52,593

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	-	\$ 70,000	\$ 70,000	\$ 69,783	217
Other purchased services					
Travel					
Supplies and materials	\$ 500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	500	69,500	70,000	69,783	217
<b>Health services:</b>					
Salaries	59,859	1,315	61,174	61,173	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,296	(464)	4,832	3,172	1,660
Other objects					
<b>Total health services</b>	65,155	851	66,006	64,345	1,661
<b>Guidance</b>					
Salaries of other professional staff	94,815	2,500	97,315	97,311	4
Purchased professional educational services					
Travel					
Supplies and materials	500		500	348	152
Other objects					
<b>Total other support services - students - related services</b>	95,315	2,500	97,815	97,659	156
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	58,549	(315)	58,234	58,039	195
Purchased professional and technical services					
Other purchased services					
Supplies and materials	15,500	(15,500)	-	-	
Other objects					
<b>Total educational media services/school library</b>	74,049	(15,815)	58,234	58,039	195



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 220,730	\$ 5,093	\$ 225,823	\$ 225,823	
Salaries of secretarial and clerical assistants	114,213	(14,693)	99,520	99,519	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,491		8,491	8,415	76
Other objects					
<b>Total support services school administration</b>	343,434	(9,600)	333,834	333,758	76
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	153,609	24,508	178,117	176,719	1,398
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	153,609	24,508	178,117	176,719	1,398
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,025,248	(104,273)	1,920,975	1,920,975	
<b>Total employee benefits</b>	2,025,248	(104,273)	1,920,975	1,920,975	-
<b>Total undistributed expenditures</b>	2,757,310	(32,329)	2,724,981	2,721,278	3,703
<b>Total expenditures - current expense</b>	8,499,202	7,572	8,506,774	8,450,478	56,296

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,499,202	\$ 7,572	\$ 8,506,774	\$ 8,450,478	\$ 56,296
<b>Other financing sources:</b>					
Operating transfer in	8,499,202	7,572	8,506,774	8,450,478	56,296
<b>Total other financing sources</b>	8,499,202	7,572	8,506,774	8,450,478	56,296
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, 2018

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 256,425	\$ 28,531	\$ 284,956	\$ 284,243	\$ 713
Grades 1-5	1,660,918	202,432	1,863,350	1,848,059	15,291
Grades 6-8	732,662	(111,211)	621,451	598,352	23,099
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	136,427		136,427	136,290	137
Purchased professional/ educational services	11,990	(1,421)	10,569	3,229	7,340
Other purchased services					
Travel	-	960	960	870	90
General supplies	187,778	1,169	188,947	187,168	1,779
Textbooks	3,554	(3,553)	1	-	1
Other objects					
<b>Total regular programs</b>	<b>2,989,754</b>	<b>116,906</b>	<b>3,106,660</b>	<b>3,058,211</b>	<b>48,449</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Christopher Columbus #15

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 229,421	\$ 3,220	\$ 232,641	\$ 232,638	\$ 3
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total resource room</b>	229,421	3,220	232,641	232,638	3
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	229,421	3,220	232,641	232,638	3
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	917,683	(87,295)	830,388	825,930	4,458
Other salaries for instruction	91,164		91,164	90,646	518
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	39,843	1,024	40,867	19,668	21,199
Textbooks	2,200	(2,200)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	1,050,890	(88,471)	962,419	936,244	26,175
<b>School sponsored activities:</b>					
Salaries	2,000	(2,000)	-	-	
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	500	(500)	-	-	
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	2,500	(2,500)	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,272,565	29,155	4,301,720	4,227,093	74,628

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 49,890	\$ 475	\$ 50,365	\$ 50,355	\$ 10
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total attendance and social work services</b>	<b>50,390</b>	<b>475</b>	<b>50,865</b>	<b>50,855</b>	<b>10</b>
<b>Health services:</b>					
Salaries	73,803	940	74,743	52,320	22,423
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,983	(790)	3,193	1,563	1,630
Other objects					
<b>Total health services</b>	<b>77,786</b>	<b>150</b>	<b>77,936</b>	<b>53,883</b>	<b>24,053</b>
<b>Guidance</b>					
Salaries of other professional staff	104,579	2,710	107,289	107,278	11
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	<b>105,079</b>	<b>2,710</b>	<b>107,789</b>	<b>107,778</b>	<b>11</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	49,541		49,541	49,116	425
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	500	
Other objects					
<b>Total educational media services/school library</b>	<b>50,041</b>	<b>-</b>	<b>50,041</b>	<b>49,616</b>	<b>425</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 1,000	\$ (1,000)	-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	1,000	(1,000)	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	233,738	18,056	\$ 251,794	\$ 251,794	0
Salaries of secretarial and clerical assistants	105,578	(10,858)	94,720	94,719	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	3,993	7
Other objects	-	2,000	2,000	870	1,130
<b>Total support services school administration</b>	343,316	9,198	352,514	351,376	1,138
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	121,870	(207)	121,663	114,981	6,682
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	121,870	(207)	121,663	114,981	6,682
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,478,479	(33,763)	1,444,716	1,444,716	
<b>Total employee benefits</b>	1,478,479	(33,763)	1,444,716	1,444,716	-
<b>Total undistributed expenditures</b>	2,227,961	(22,437)	2,205,524	2,173,204	32,320
<b>Total expenditures - current expense</b>	6,500,526	6,718	6,507,244	6,400,297	106,948

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,500,526	\$ 6,718	\$ 6,507,244	\$ 6,400,297	\$ 106,948
<b>Other financing sources:</b>					
Operating transfer in	6,500,526	6,718	6,507,244	6,400,297	106,948
<b>Total other financing sources</b>	6,500,526	6,718	6,507,244	6,400,297	106,948
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, 2018

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 312,152	\$ (30,123)	\$ 282,029	\$ 282,003	\$ 26
Grades 1-5	1,263,725	196,739	1,460,464	1,432,470	27,994
Grades 6-8	705,075	(52,958)	652,117	652,117	0
Grades 9-12	1,650	(1,552)	98	98	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	139,795		139,795	139,555	240
Purchased professional/ educational services	5,990	(2,421)	3,569	3,229	340
Other purchased services					
Travel	-		-	-	
General supplies	138,871	3,748	142,619	141,988	630
Textbooks	3,045	(3,045)	-	-	
Other objects					
<b>Total regular programs</b>	<u>2,570,303</u>	<u>110,388</u>	<u>2,680,691</u>	<u>2,651,461</u>	<u>29,230</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

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>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 214,151	\$ (8,255)	\$ 205,896	\$ 205,607	\$ 289
Other salaries for instruction	96,664		96,664	96,146	518
Purchased professional/ educational services					
Other purchased services					
General supplies	11,074	(7,741)	3,333	2,934	399
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>321,889</u>	<u>(15,996)</u>	<u>305,893</u>	<u>304,687</u>	<u>1,206</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 275,555		\$ 275,555	\$ 274,479	\$ 1,076
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	275,555	-	275,555	274,479	1,076
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	597,444	\$ (15,996)	581,448	579,166	2,282
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	859,769	(60,976)	798,793	786,777	12,016
Other salaries for instruction	49,582	(258)	49,324	49,323	1
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,119	464	8,583	6,995	1,589
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	917,470	(60,770)	856,700	843,095	13,605
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,085,217	33,622	4,118,839	4,073,722	45,118

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 48,765	\$ 470	\$ 49,235	\$ 49,230	\$ 5
Other purchased services					
Travel					
Supplies and materials	200	(158)	42	31	11
Other objects					
<b>Total attendance and social work services</b>	<b>48,965</b>	<b>312</b>	<b>49,277</b>	<b>49,261</b>	<b>16</b>
<b>Health services:</b>					
Salaries	127,092	18,255	145,347	145,343	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,341	(2,537)	1,804	1,513	291
Other objects					
<b>Total health services</b>	<b>131,433</b>	<b>15,718</b>	<b>147,151</b>	<b>146,856</b>	<b>295</b>
<b>Guidance</b>					
Salaries of other professional staff	112,457	10,659	123,116	123,115	1
Purchased professional educational services					
Travel					
Supplies and materials	200		200	70	130
Other objects					
<b>Total other support services - students - related services</b>	<b>112,657</b>	<b>10,659</b>	<b>123,316</b>	<b>123,185</b>	<b>131</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	37,592	(3,605)	33,987	33,985	2
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	<b>37,592</b>	<b>(3,605)</b>	<b>33,987</b>	<b>33,985</b>	<b>2</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 261,123	\$ (21,380)	\$ 239,743	\$ 239,742	\$ 1
Salaries of secretarial and clerical assistants	93,831	5,790	99,621	98,764	857
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,447	(573)	6,874	6,413	461
Other objects	3,300		3,300	1,375	1,925
<b>Total support services school administration</b>	365,701	(16,163)	349,538	346,295	3,243
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	47,150	(38,000)	9,150	8,057	1,093
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	47,150	(38,000)	9,150	8,057	1,093
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,424,651	(45,110)	1,379,541	1,379,541	-
<b>Total employee benefits</b>	1,424,651	(45,110)	1,379,541	1,379,541	-
<b>Total undistributed expenditures</b>	2,168,149	(76,189)	2,091,960	2,087,181	4,779
<b>Total expenditures - current expense</b>	6,253,366	(42,567)	6,210,799	6,160,902	49,897

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,253,366	\$ (42,567)	\$ 6,210,799	\$ 6,160,902	\$ 49,897
<b>Other financing sources:</b>					
Operating transfer in	6,253,366	(42,567)	6,210,799	6,160,902	49,897
<b>Total other financing sources</b>	6,253,366	(42,567)	6,210,799	6,160,902	49,897
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, 2018

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 240,708	\$ 25,548	\$ 266,256	\$ 266,255	1
Grades 1-5	1,148,065	318,208	1,466,273	1,462,501	3,772
Grades 6-8	914,176	(48,596)	865,580	865,575	5
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	126,806	26,450	153,256	153,256	0
Purchased professional/ educational services	12,990	(9,761)	3,229	3,229	
Other purchased services					
Travel	-		-	-	
General supplies	156,204	(11,242)	144,962	144,140	822
Textbooks	2,557	(145)	2,412	2,412	
Other objects					
<b>Total regular programs</b>	<b>2,603,156</b>	<b>298,812</b>	<b>2,901,968</b>	<b>2,897,368</b>	<b>4,600</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Robert Morris #18

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



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 344,389	\$ (65,745)	\$ 278,644	\$ 278,643	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	344,389	(65,745)	278,644	278,643	1
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	344,389	(65,745)	278,644	278,643	1
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	629,179	(21,465)	607,714	607,425	289
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	5,718	750	6,468	6,116	352
Textbooks	3,347	(80)	3,267	3,266	1
Other objects	-		-	-	
<b>Total bilingual education</b>	638,244	(20,795)	617,449	616,808	641
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	3,585,789	212,272	3,798,061	3,792,819	5,242

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 42,321	\$ 575	\$ 42,896	\$ 42,896	
Other purchased services					
Travel					
Supplies and materials	500		500	493	\$ 7
Other objects					
<b>Total attendance and social work services</b>	<b>42,821</b>	<b>575</b>	<b>43,396</b>	<b>43,389</b>	<b>7</b>
<b>Health services:</b>					
Salaries	71,369	990	72,359	72,356	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,323	(61)	3,262	3,198	64
Other objects					
<b>Total health services</b>	<b>74,692</b>	<b>929</b>	<b>75,621</b>	<b>75,554</b>	<b>67</b>
<b>Guidance</b>					
Salaries of other professional staff	107,880	3,745	111,625	111,621	4
Purchased professional educational services					
Travel					
Supplies and materials	500		500	495	5
Other objects					
<b>Total other support services - students - related services</b>	<b>108,380</b>	<b>3,745</b>	<b>112,125</b>	<b>112,116</b>	<b>9</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	33,255	730	33,985	33,985	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,430	0	3,430	3,430	0
Other objects					
<b>Total educational media services/school library</b>	<b>36,685</b>	<b>730</b>	<b>37,415</b>	<b>37,415</b>	<b>0</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 121,455	\$ 2,295	\$ 123,750	\$ 123,750	
Salaries of secretarial and clerical assistants	113,963	1,900	115,863	115,786	\$ 77
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,500	667	4,167	4,159	8
Other objects					
<b>Total support services school administration</b>	238,918	4,862	243,780	243,695	85
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	86,726	1,000	87,726	85,720	2,006
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	86,726	1,000	87,726	85,720	2,006
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,274,425	(88,657)	1,185,768	1,185,493	275
<b>Total employee benefits</b>	1,274,425	(88,657)	1,185,768	1,185,493	275
<b>Total undistributed expenditures</b>	1,862,647	(76,815)	1,785,832	1,783,383	2,449
<b>Total expenditures - current expense</b>	5,448,436	135,457	5,583,893	5,576,202	7,690

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 5,448,436	\$ 135,457	\$ 5,583,893	\$ 5,576,202	\$ 7,690
<b>Other financing sources:</b>					
Operating transfer in	5,448,436	135,457	5,583,893	5,576,202	7,690
<b>Total other financing sources</b>	5,448,436	135,457	5,583,893	5,576,202	7,690
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, 2018

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 241,771	\$ 2,635	\$ 244,406	\$ 244,402	\$ 4
Grades 1-5	1,599,614	58,146	1,657,760	1,639,666	18,094
Grades 6-8	854,481	26,687	881,168	828,855	52,313
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	86,194	175	86,369	86,362	7
Purchased professional/ educational services	12,990	(2,972)	10,018	3,229	6,789
Other purchased services					
Travel	-	500	500	240	260
General supplies	160,904	(5,610)	155,294	151,797	3,497
Textbooks	3,045	(3,045)	-	-	
Other objects					
<b>Total regular programs</b>	<u>2,960,649</u>	<u>74,866</u>	<u>3,035,515</u>	<u>2,954,552</u>	<u>80,963</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Woodrow Wilson #19

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 232,895	\$ 1,116	\$ 234,011	\$ 234,011	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	232,895	1,116	234,011	234,011	-
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	232,895	1,116	234,011	234,011	-
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	830,830	(113,031)	717,799	715,686	\$ 2,113
Other salaries for instruction	89,644	150	89,794	89,789	5
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	12,425	1,495	13,920	5,100	8,820
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	932,899	(111,386)	821,513	810,575	10,938
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,126,443	(35,404)	4,091,039	3,999,138	91,901

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 42,321	\$ 830	\$ 43,151	\$ 42,896	\$ 255
Other purchased services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	42,821	330	43,151	42,896	255
<b>Health services:</b>					
Salaries	68,613	12,300	80,913	80,902	11
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,058		4,058	3,702	356
Other objects					
<b>Total health services</b>	72,671	12,300	84,971	84,604	367
<b>Guidance</b>					
Salaries of other professional staff	102,329	3,210	105,539	105,268	271
Purchased professional educational services					
Travel					
Supplies and materials	500		500	82	418
Other objects					
<b>Total other support services - students - related services</b>	102,829	3,210	106,039	105,351	688
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	48,791	(48,790)	1	-	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,615		3,615	3,615	
Other objects					
<b>Total educational media services/school library</b>	52,406	(48,790)	3,616	3,615	1



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 237,784	\$ 5,516	\$ 243,300	\$ 243,300	
Salaries of secretarial and clerical assistants	101,720	3,335	105,055	104,979	\$ 76
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	(498)	2,502	1,210	1,292
Other objects	30,900	(24,500)	6,400	5,355	1,045
<b>Total support services school administration</b>	373,404	(16,147)	357,257	354,845	2,412
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	87,146	1,000	88,146	84,777	3,369
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	87,146	1,000	88,146	84,777	3,369
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,460,431	(920)	1,459,511	1,459,511	
<b>Total employee benefits</b>	1,460,431	(920)	1,459,511	1,459,511	-
<b>Total undistributed expenditures</b>	2,191,708	(49,017)	2,142,691	2,135,598	7,092
<b>Total expenditures - current expense</b>	6,318,151	(84,421)	6,233,730	6,134,737	98,994

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,318,151	\$ (84,421)	\$ 6,233,730	\$ 6,134,737	\$ 98,994
<b>Other financing sources:</b>					
Operating transfer in	6,318,151	(84,421)	6,233,730	6,134,737	98,994
<b>Total other financing sources</b>	6,318,151	(84,421)	6,233,730	6,134,737	98,994
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, 2018

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 122,388	\$ 31,597	\$ 153,985	\$ 153,985	\$ 0
Grades 1-5	1,043,754	(87,142)	956,612	954,582	2,030
Grades 6-8	551,368	89,798	641,166	641,165	1
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	89,196	(2,005)	87,191	87,190	1
Purchased professional/ educational services	12,990	579	13,569	5,229	8,340
Other purchased services					
Travel	-		-	-	
General supplies	171,485	(9,775)	161,710	159,949	1,761
Textbooks	1,432	(338)	1,095	1,095	
Other objects					
<b>Total regular programs</b>	<u>1,994,263</u>	<u>21,065</u>	<u>2,015,328</u>	<u>2,003,195</u>	<u>12,133</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 61,704		\$ 61,704	\$ 60,994	\$ 710
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	12,431		12,431	12,055	376
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>74,135</u>	<u>-</u>	<u>74,135</u>	<u>73,049</u>	<u>1,086</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 246,627	\$ 2,585	\$ 249,212	\$ 249,206	\$ 6
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>246,627</u>	<u>2,585</u>	<u>249,212</u>	<u>249,206</u>	<u>6</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	320,762	2,585	323,347	322,255	1,092
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	699,458	(153,036)	546,422	545,794	628
Other salaries for instruction	45,582		45,582	45,323	259
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	19,669	464	20,133	19,832	301
Textbooks	2,483	(972)	1,511	1,510	1
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>767,192</u>	<u>(153,544)</u>	<u>613,648</u>	<u>612,460</u>	<u>1,188</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>3,082,217</u>	<u>(129,894)</u>	<u>2,952,323</u>	<u>2,937,909</u>	<u>14,413</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 99,779	\$ 935	\$ 100,714	\$ 80,568	\$ 20,146
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total attendance and social work services</b>	<b>100,279</b>	<b>935</b>	<b>101,214</b>	<b>81,068</b>	<b>20,146</b>
<b>Health services:</b>					
Salaries	76,613	(70,420)	6,193	6,193	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,758	(464)	2,294	1,402	893
Other objects					
<b>Total health services</b>	<b>79,371</b>	<b>(70,884)</b>	<b>8,487</b>	<b>7,594</b>	<b>893</b>
<b>Guidance</b>					
Salaries of other professional staff	102,329	2,700	105,029	105,028	1
Purchased professional educational services					
Travel					
Supplies and materials	500		500	358	142
Other objects					
<b>Total other support services - students - related services</b>	<b>102,829</b>	<b>2,700</b>	<b>105,529</b>	<b>105,386</b>	<b>143</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	37,047	(37,000)	47	-	47
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,700		2,700	2,700	
Other objects					
<b>Total educational media services/school library</b>	<b>39,747</b>	<b>(37,000)</b>	<b>2,747</b>	<b>2,700</b>	<b>47</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 120,252	\$ 2,498	\$ 122,750	\$ 122,750	
Salaries of secretarial and clerical assistants	60,398		60,398	59,758	\$ 640
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,285		7,285	7,119	166
Other objects	5,985	(2,000)	3,985	790	3,195
<b>Total support services school administration</b>	193,920	498	194,418	190,417	4,001
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	82,603	2,739	85,342	80,967	4,375
Purchased professional and technical services					
General supplies	-	-	-	-	-
<b>Total Security</b>	82,603	2,739	85,342	80,967	4,375
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,160,148	(5,939)	1,154,209	1,154,209	
<b>Total employee benefits</b>	1,160,148	(5,939)	1,154,209	1,154,209	-
<b>Total undistributed expenditures</b>	1,758,897	(106,951)	1,651,946	1,622,342	29,604
<b>Total expenditures - current expense</b>	4,841,114	(236,845)	4,604,269	4,560,251	44,018

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,841,114	\$ (236,845)	\$ 4,604,269	\$ 4,560,251	\$ 44,018
<b>Other financing sources:</b>					
Operating transfer in	4,841,114	(236,845)	4,604,269	4,560,251	44,018
<b>Total other financing sources</b>	4,841,114	(236,845)	4,604,269	4,560,251	44,018
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, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 243,395	\$ 2,260	\$ 245,655	\$ 245,652	\$ 3
Grades 1-5	1,190,157	198,261	1,388,418	1,377,211	11,207
Grades 6-8	657,590	33,139	690,729	683,258	7,471
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	229,008	(15,667)	213,341	212,326	1,015
Purchased professional/ educational services	5,990	(2,421)	3,569	3,229	340
Other purchased services					
Travel	-	300	300	300	
General supplies	367,487	(180,346)	187,141	172,987	14,153
Textbooks	103,709	(99,697)	4,012	4,012	0
Other objects					
<b>Total regular programs</b>	<u>2,798,986</u>	<u>(65,821)</u>	<u>2,733,165</u>	<u>2,698,975</u>	<u>34,189</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	64,606	3,825	68,431	68,431	0
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	589		589	589	
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>65,195</u>	<u>3,825</u>	<u>69,020</u>	<u>69,020</u>	<u>0</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	-	\$ 153,400	\$ 153,400	\$ 153,036	\$ 364
Other salaries for instruction	\$ 45,582	2,000	47,582	47,573	9
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>45,582</u>	<u>155,400</u>	<u>200,982</u>	<u>200,609</u>	<u>373</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	13,226		13,226	10,349	2,877
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>13,226</u>	<u>-</u>	<u>13,226</u>	<u>10,349</u>	<u>2,877</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	201,325	46,203	247,528	247,528	0
Other salaries for instruction	81,824	6,066	87,890	84,639	3,251
Purchased professional/ educational services					
Other purchased services					
General supplies	8,240		8,240	1,429	6,811
Textbooks					
Other objects					
<b>Total autistic</b>	<u>291,389</u>	<u>52,269</u>	<u>343,658</u>	<u>333,595</u>	<u>10,063</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 250,646	\$ 2,670	\$ 253,316	\$ 240,458	\$ 12,858
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>250,646</u>	<u>2,670</u>	<u>253,316</u>	<u>240,458</u>	<u>12,858</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	666,038	214,164	880,202	854,031	26,171
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	743,824	(462,016)	281,808	279,323	2,485
Other salaries for instruction	44,062	(43,800)	262	-	262
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,900	232	7,132	6,688	444
Textbooks	246	(246)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>795,032</u>	<u>(505,830)</u>	<u>289,202</u>	<u>286,011</u>	<u>3,191</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,260,056</u>	<u>(357,487)</u>	<u>3,902,569</u>	<u>3,839,018</u>	<u>63,551</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 47,745	\$ 495	\$ 48,240	\$ 48,235	\$ 5
Other purchased services					
Travel					
Supplies and materials	200	(200)	-	-	
Other objects					
<b>Total attendance and social work services</b>	<b>47,945</b>	<b>295</b>	<b>48,240</b>	<b>48,235</b>	<b>5</b>
<b>Health services:</b>					
Salaries	82,520	940	83,460	83,456	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,828		3,828	3,581	247
Other objects					
<b>Total health services</b>	<b>86,348</b>	<b>940</b>	<b>87,288</b>	<b>87,037</b>	<b>251</b>
<b>Guidance</b>					
Salaries of other professional staff	104,579	(4,305)	100,274	98,972	1,302
Purchased professional educational services					
Travel					
Supplies and materials	400		400	305	95
Other objects					
<b>Total other support services - students - related services</b>	<b>104,979</b>	<b>(4,305)</b>	<b>100,674</b>	<b>99,277</b>	<b>1,397</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	39,032		39,032	38,692	340
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,700	(232)	6,468	5,083	1,385
Other objects					
<b>Total educational media services/school library</b>	<b>45,732</b>	<b>(232)</b>	<b>45,500</b>	<b>43,775</b>	<b>1,725</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 136,469	\$ (13,452)	\$ 123,017	\$ 123,017	\$ 0
Salaries of secretarial and clerical assistants	42,298	8,350	50,648	49,925	723
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	4,093	907
Other objects					
<b>Total support services school administration</b>	183,767	(5,102)	178,665	177,034	1,631
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	37,746	51,347	89,093	80,635	8,458
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	37,746	51,347	89,093	80,635	8,458
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,486,620	145,372	1,631,992	1,631,992	-
<b>Total employee benefits</b>	1,486,620	145,372	1,631,992	1,631,992	-
<b>Total undistributed expenditures</b>	1,993,137	188,315	2,181,452	2,167,985	13,467
<b>Total expenditures - current expense</b>	6,253,193	(169,172)	6,084,021	6,007,003	77,018

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	\$ 2,870	\$ 2,870	\$ 2,867	3
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	2,870	2,870	2,867	3
<b>Total capital outlay</b>	-	2,870	2,870	2,867	3
<b>Total school based expenditures</b>	\$ 6,253,193	(166,302)	6,086,891	6,009,870	77,020
<b>Other financing sources:</b>					
Operating transfer in	6,253,193	(166,302)	6,086,891	6,009,870	77,020
<b>Total other financing sources</b>	6,253,193	(166,302)	6,086,891	6,009,870	77,020
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, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,049,154	\$ 298,764	\$ 2,347,918	\$ 2,336,009	\$ 11,910
Grades 6-8	1,884,244	(65,504)	1,818,740	1,818,738	2
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/educational services	1,421	10,579	12,000	12,000	
Other purchased services					
Travel	-		-	-	
General supplies	171,531	8,105	179,636	178,431	1,205
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<u>4,106,350</u>	<u>251,944</u>	<u>4,358,294</u>	<u>4,345,177</u>	<u>13,117</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 277,242	\$ 210,031	\$ 487,273	\$ 487,272	\$ 1
Other salaries for instruction	91,963	2,610	94,573	74,162	20,411
Purchased professional/ educational services					
Other purchased services					
General supplies	5,382	27,770	33,152	31,547	1,606
Textbooks	11,346	(1,195)	10,151	10,151	
Other objects					
<b>Total learning/language:</b>	<u>385,933</u>	<u>239,216</u>	<u>625,149</u>	<u>603,132</u>	<u>22,018</u>
<b>Multiply disabled:</b>					
Salaries of teachers	-	3,871	3,871	3,870	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	18,957		18,957	17,800	1,157
Textbooks	10,231	(3,103)	7,128	7,128	0
Other objects					
<b>Total multiply disabled</b>	<u>29,188</u>	<u>768</u>	<u>29,956</u>	<u>28,798</u>	<u>1,158</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 94,603	\$ (28,681)	\$ 65,922	\$ 65,922	\$ 0
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	94,603	(28,681)	65,922	65,922	0
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	509,724	211,303	721,027	697,852	23,176
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	87,375	895	88,270	88,261	9
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,540	464	3,004	3,004	0
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	89,915	1,359	91,274	91,265	9
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,705,989	464,607	5,170,596	5,134,294	36,302

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials	-		-	-	
Other objects					
<b>Total attendance and social work services</b>	-		-	-	-
<b>Health services:</b>					
Salaries	\$ 162,244	\$ (17,965)	\$ 144,279	\$ 140,144	\$ 4,135
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,891	620	6,511	6,478	33
Other objects					
<b>Total health services</b>	168,135	(17,345)	150,790	146,622	4,168
<b>Guidance</b>					
Salaries of other professional staff	108,925	(14,699)	94,226	94,221	5
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	109,425	(14,699)	94,726	94,721	5
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	8,098	105	8,203	8,202	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	8,098	105	8,203	8,202	1

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 257,489	\$ 70,425	\$ 327,914	\$ 327,069	\$ 845
Salaries of secretarial and clerical assistants	215,572	(30,488)	185,084	179,898	5,186
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	12,700	495	13,195	12,969	226
Other objects	-		-	-	
<b>Total support services school administration</b>	485,761	40,432	526,193	519,936	6,257
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	128,230	32,094	160,324	158,370	1,954
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	128,230	32,094	160,324	158,370	1,954
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-	850	850	850	
<b>Total student transportation services</b>	-	850	850	850	-
<b>Employee benefits:</b>					
Health Benefits	1,723,276	(59,830)	1,663,446	1,663,446	
<b>Total employee benefits</b>	1,723,276	(59,830)	1,663,446	1,663,446	-
<b>Total undistributed expenditures</b>	2,622,925	(18,393)	2,604,532	2,592,147	12,385
<b>Total expenditures - current expense</b>	7,328,914	446,214	7,775,128	7,726,440	48,687

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,328,914	\$ 446,214	\$ 7,775,128	\$ 7,726,440	\$ 48,687
<b>Other financing sources:</b>					
Operating transfer in	7,328,914	446,214	7,775,128	7,726,440	48,687
<b>Total other financing sources</b>	7,328,914	446,214	7,775,128	7,726,440	48,687
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, 2018

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 409,633	\$ 46,622	\$ 456,255	\$ 456,254	\$ 1
Grades 1-5	2,422,282	(89,079)	2,333,203	2,310,561	22,642
Grades 6-8	719,017	70,455	789,472	763,686	25,786
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	233,339		233,339	233,255	84
Purchased professional/ educational services	4,990	(974)	4,016	3,676	340
Other purchased services					
Travel	-	317	317	316	1
General supplies	192,507	1,095	193,602	188,406	5,195
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<b>3,983,418</b>	<b>26,786</b>	<b>4,010,204</b>	<b>3,956,154</b>	<b>54,049</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 151,007	\$ (36,500)	\$ 114,507	-	\$ 114,507
Other salaries for instruction	47,832		47,832	-	47,832
Purchased professional/ educational services					
Other purchased services					
General supplies	8,425		8,425	\$ 3,584	4,841
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>207,264</u>	<u>(36,500)</u>	<u>170,764</u>	<u>3,584</u>	<u>167,180</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	-		-	-	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 414,355	\$ 3,190	\$ 417,545	\$ 417,545	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	414,355	3,190	417,545	417,545	-
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	621,619	(33,310)	588,309	421,129	\$ 167,180
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	1,092,752	(45,597)	1,047,155	1,046,452	703
Other salaries for instruction	44,649	270	44,919	44,917	2
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,628	464	8,092	7,043	1,049
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	1,145,029	(44,863)	1,100,166	1,098,411	1,755
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	5,750,066	(51,387)	5,698,679	5,475,694	222,984

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 79,083	\$ 210	\$ 79,293	\$ 79,292	\$ 1
Other purchased services					
Travel					
Supplies and materials	1,300	5	1,305	987	318
Other objects					
<b>Total attendance and social work services</b>	<b>80,383</b>	<b>215</b>	<b>80,598</b>	<b>80,279</b>	<b>319</b>
<b>Health services:</b>					
Salaries	170,731	1,685	172,416	172,305	111
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,174	(5)	3,169	3,061	108
Other objects					
<b>Total health services</b>	<b>173,905</b>	<b>1,680</b>	<b>175,585</b>	<b>175,367</b>	<b>218</b>
<b>Guidance</b>					
Salaries of other professional staff	183,138	5,803	188,941	188,941	
Purchased professional educational services					
Travel					
Supplies and materials	700		700	305	395
Other objects					
<b>Total other support services - students - related services</b>	<b>183,838</b>	<b>5,803</b>	<b>189,641</b>	<b>189,246</b>	<b>395</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	57,764	13,276	71,040	67,412	3,628
Purchased professional and technical services					
Other purchased services					
Supplies and materials	9,740	136	9,876	9,876	
Other objects					
<b>Total educational media services/school library</b>	<b>67,504</b>	<b>13,412</b>	<b>80,916</b>	<b>77,288</b>	<b>3,628</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 333,372	\$ 30,678	\$ 364,050	\$ 364,050	
Salaries of secretarial and clerical assistants	178,486	(1,860)	176,626	176,624	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,224	992	9,216	8,788	429
Other objects					
<b>Total support services school administration</b>	520,082	29,810	549,892	549,462	431
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	196,765	(3,736)	193,029	182,957	10,072
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	196,765	(3,736)	193,029	182,957	10,072
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,148,334	(14,251)	2,134,083	2,134,083	
<b>Total employee benefits</b>	2,148,334	(14,251)	2,134,083	2,134,083	-
<b>Total undistributed expenditures</b>	3,370,811	32,933	3,403,744	3,388,681	15,063
<b>Total expenditures - current expense</b>	9,120,877	(18,454)	9,102,423	8,864,375	238,048

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,120,877	\$ (18,454)	\$ 9,102,423	\$ 8,864,375	\$ 238,048
<b>Other financing sources:</b>					
Operating transfer in	9,120,877	(18,454)	9,102,423	8,864,375	238,048
<b>Total other financing sources</b>	9,120,877	(18,454)	9,102,423	8,864,375	238,048
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, 2018

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 178,651	\$ 1,725	\$ 180,376	180,376	
Grades 1-5	1,228,623	106,093	1,334,716	1,331,789	\$ 2,927
Grades 6-8	1,007,164	15,678	1,022,842	1,007,691	15,151
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	93,000	(100)	92,900	92,896	4
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-		-	-	
General supplies	199,219	(8,585)	190,634	188,354	2,280
Textbooks	4,225		4,225	4,225	
Other objects					
<b>Total regular programs</b>	<u>2,717,522</u>	<u>111,740</u>	<u>2,829,262</u>	<u>2,808,561</u>	<u>20,701</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Charles J Hudson #25

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 256,211	\$ 2,765	\$ 258,976	\$ 258,973	3
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	6,117		6,117	6,117	0
Textbooks					
Other objects					
<b>Total resource room</b>	<u>262,328</u>	<u>2,765</u>	<u>265,093</u>	<u>265,090</u>	<u>3</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>262,328</u>	<u>2,765</u>	<u>265,093</u>	<u>265,090</u>	<u>3</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,181,742	8,538	1,190,280	1,190,272	8
Other salaries for instruction	86,194	170	86,364	86,362	2
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	43,481	3,704	47,185	47,088	97
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,311,417</u>	<u>12,412</u>	<u>1,323,829</u>	<u>1,323,722</u>	<u>107</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,291,267</u>	<u>126,916</u>	<u>4,418,183</u>	<u>4,397,372</u>	<u>20,811</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 49,890	\$ 465	\$ 50,355	\$ 50,355	
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total attendance and social work services</b>	<b>50,390</b>	<b>465</b>	<b>50,855</b>	<b>50,855</b>	<b>-</b>
<b>Health services:</b>					
Salaries	87,375	886	88,261	88,261	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,148	(299)	3,849	2,192	\$ 1,657
Other objects					
<b>Total health services</b>	<b>91,523</b>	<b>587</b>	<b>92,110</b>	<b>90,453</b>	<b>1,657</b>
<b>Guidance</b>					
Salaries of other professional staff	87,790	(4,054)	83,736	83,736	0
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	<b>88,290</b>	<b>(4,054)</b>	<b>84,236</b>	<b>84,236</b>	<b>0</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	48,416	(420)	47,996	47,990	6
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	<b>48,416</b>	<b>(420)</b>	<b>47,996</b>	<b>47,990</b>	<b>6</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 215,372	\$ 13,220	\$ 228,592	\$ 228,590	\$ 2
Salaries of secretarial and clerical assistants	105,057	3,886	108,943	108,867	76
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	14,860		14,860	14,520	340
Other objects					
<b>Total support services school administration</b>	335,289	17,106	352,395	351,977	418
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	104,317	515	104,832	102,635	2,197
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	104,317	515	104,832	102,635	2,197
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,551,560	(25,768)	1,525,792	1,525,792	
<b>Total employee benefits</b>	1,551,560	(25,768)	1,525,792	1,525,792	-
<b>Total undistributed expenditures</b>	2,269,785	(11,569)	2,258,216	2,253,938	4,278
<b>Total expenditures - current expense</b>	6,561,052	115,347	6,676,399	6,651,310	25,089

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,561,052	\$ 115,347	\$ 6,676,399	\$ 6,651,310	\$ 25,089
<b>Other financing sources:</b>					
Operating transfer in	6,561,052	115,347	6,676,399	6,651,310	25,089
<b>Total other financing sources</b>	6,561,052	115,347	6,676,399	6,651,310	25,089
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, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 149,589	\$ 2,015	\$ 151,604	\$ 151,600	4
Grades 1-5	1,416,081	215,057	1,631,138	1,619,127	12,011
Grades 6-8	1,245,855	(154,301)	1,091,554	1,084,346	7,208
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	131,457	550	132,007	132,005	2
Purchased professional/ educational services	10,921	1,579	12,500	12,500	
Other purchased services					
Travel	-	7,880	7,880	7,519	361
General supplies	139,716	44	139,760	134,226	5,534
Textbooks	7,029	(4,347)	2,682	2,681	1
Other objects	-	23,683	23,683	23,683	
<b>Total regular programs</b>	<u>3,100,648</u>	<u>92,160</u>	<u>3,192,808</u>	<u>3,167,686</u>	<u>25,121</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	-	\$ 35,700	\$ 35,700	\$ 35,396	304
Other salaries for instruction	-	80,902	80,902	80,902	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	116,602	116,602	116,298	304
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 315,600	\$ (63,855)	\$ 251,745	\$ 248,902	\$ 2,843
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,901	(3,900)	1	-	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>319,501</u>	<u>(67,755)</u>	<u>251,746</u>	<u>248,902</u>	<u>2,844</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	319,501	48,847	368,348	365,200	3,147
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	313,712	532,932	846,644	767,325	79,319
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	13,599	(5,238)	8,361	7,713	648
Textbooks	145	9,340	9,485	9,485	0
Other objects	-	-	-	-	-
<b>Total bilingual education</b>	<u>327,456</u>	<u>537,034</u>	<u>864,490</u>	<u>784,522</u>	<u>79,968</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>3,747,605</u>	<u>678,041</u>	<u>4,425,646</u>	<u>4,317,409</u>	<u>108,236</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 37,522	\$ (2,365)	\$ 35,157	\$ 27,150	\$ 8,007
Other purchased services					
Travel					
Supplies and materials	95	(95)	-	-	
Other objects					
<b>Total attendance and social work services</b>	<b>37,617</b>	<b>(2,460)</b>	<b>35,157</b>	<b>27,150</b>	<b>8,007</b>
<b>Health services:</b>					
Salaries	86,562	990	87,552	87,547	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,040	20	3,060	3,039	21
Other objects					
<b>Total health services</b>	<b>89,602</b>	<b>1,010</b>	<b>90,612</b>	<b>90,586</b>	<b>26</b>
<b>Guidance</b>					
Salaries of other professional staff	111,707	3,870	115,577	115,572	5
Purchased professional educational services					
Travel					
Supplies and materials	1,200	(1,200)	-	-	
Other objects					
<b>Total other support services - students - related services</b>	<b>112,907</b>	<b>2,670</b>	<b>115,577</b>	<b>115,572</b>	<b>5</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	91,526	840	92,366	92,365	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-	1,197	1,197	1,164	33
Other objects					
<b>Total educational media services/school library</b>	<b>91,526</b>	<b>2,037</b>	<b>93,563</b>	<b>93,529</b>	<b>34</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 236,924	\$ 7,000	\$ 243,924	\$ 242,829	\$ 1,095
Salaries of secretarial and clerical assistants	90,398	(10,674)	79,724	79,724	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,420	(3,172)	6,248	4,923	1,325
Other objects	500		500	150	350
<b>Total support services school administration</b>	337,242	(6,846)	330,396	327,625	2,771
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	148,754	(21,335)	127,419	126,121	1,298
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	148,754	(21,335)	127,419	126,121	1,298
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,410,285	(414,127)	996,158	996,158	
<b>Total employee benefits</b>	1,410,285	(414,127)	996,158	996,158	-
<b>Total undistributed expenditures</b>	2,227,933	(439,051)	1,788,882	1,776,741	12,141
<b>Total expenditures - current expense</b>	5,975,538	238,990	6,214,528	6,094,150	120,377

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 5,975,538	\$ 238,990	\$ 6,214,528	\$ 6,094,150	\$ 120,377
<b>Other financing sources:</b>					
Operating transfer in	5,975,538	238,990	6,214,528	6,094,150	120,377
<b>Total other financing sources</b>	5,975,538	238,990	6,214,528	6,094,150	120,377
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, 2018

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 181,706	\$ 63,830	\$ 245,536	\$ 245,536	
Grades 1-5	1,993,844	(103,361)	1,890,483	1,857,630	32,853
Grades 6-8	826,598	16,454	843,052	843,049	3
Grades 9-12	1,560	(1,560)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	181,262	2,221	183,483	144,119	39,364
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-	600	600	450	150
General supplies	227,857	(12,245)	215,612	205,879	9,733
Textbooks	2,910	(1,888)	1,022	1,022	
Other objects					
<b>Total regular programs</b>	<u>3,420,727</u>	<u>(37,370)</u>	<u>3,383,357</u>	<u>3,300,914</u>	<u>82,443</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	70,165	64,664	134,829	134,827	2
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<u>70,165</u>	<u>64,664</u>	<u>134,829</u>	<u>134,827</u>	<u>2</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	144,033	(4,628)	139,405	139,405	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies	19,740		19,740	18,207	1,533
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>163,773</u>	<u>(4,628)</u>	<u>159,145</u>	<u>157,612</u>	<u>1,533</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Dr. Antonia Pantoja #27

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



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Dr. Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 433,547	\$ (82,057)	\$ 351,490	\$ 351,490	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	433,547	(82,057)	351,490	351,490	-
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	667,485	(22,021)	645,464	643,929	\$ 1,535
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	1,471,897	(82,401)	1,389,496	1,383,967	5,529
Other salaries for instruction	41,212	579	41,791	40,854	937
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	10,497	464	10,961	10,903	59
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	1,523,606	(81,358)	1,442,248	1,435,725	6,524
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	5,611,818	(140,749)	5,471,069	5,380,568	90,502

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Dr. Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 101,506		\$ 101,506	\$ 100,565	\$ 941
Other purchased services					
Travel					
Supplies and materials	300	\$ (300)	-	-	
Other objects					
<b>Total attendance and social work services</b>	101,806	(300)	101,506	100,565	941
<b>Health services:</b>					
Salaries	134,319	9,560	143,879	143,875	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,306		6,306	5,968	338
Other objects					
<b>Total health services</b>	140,625	9,560	150,185	149,843	342
<b>Guidance</b>					
Salaries of other professional staff	196,635	5,120	201,755	201,749	6
Purchased professional educational services					
Travel					
Supplies and materials	600		600	600	
Other objects					
<b>Total other support services - students - related services</b>	197,235	5,120	202,355	202,349	6
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	45,003		45,003	44,660	343
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	45,003	-	45,003	44,660	343

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Dr. Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-		-	-	
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 337,566	\$ (10,888)	\$ 326,678	\$ 326,678	\$ 0
Salaries of secretarial and clerical assistants	107,446	3,290	110,736	110,360	376
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	12,400	(464)	11,936	11,933	3
Other objects	9,000		9,000	7,857	1,143
<b>Total support services school administration</b>	466,412	(8,062)	458,350	456,828	1,522
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	145,566	3,000	148,566	142,786	5,780
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	145,566	3,000	148,566	142,786	5,780
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,943,135	(48,168)	1,894,967	1,894,967	
<b>Total employee benefits</b>	1,943,135	(48,168)	1,894,967	1,894,967	-
<b>Total undistributed expenditures</b>	3,039,782	(38,850)	3,000,932	2,991,998	8,934
<b>Total expenditures - current expense</b>	8,651,600	(179,599)	8,472,001	8,372,566	99,435

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Dr. Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,651,600	\$ (179,599)	\$ 8,472,001	\$ 8,372,566	\$ 99,435
<b>Other financing sources:</b>					
Operating transfer in	8,651,600	(179,599)	8,472,001	8,372,566	99,435
<b>Total other financing sources</b>	8,651,600	(179,599)	8,472,001	8,372,566	99,435
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, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 234,554	\$ 59,435	\$ 293,989	\$ 293,989	0
Grades 1-5	1,959,454	26,473	1,985,927	1,983,456	2,471
Grades 6-8	871,797	168,215	1,040,012	1,040,012	0
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	186,664	(420)	186,244	169,046	17,198
Purchased professional/ educational services	4,990	(1,421)	3,569	3,229	340
Other purchased services					
Travel	-	500	500	-	500
General supplies	222,577	(11,125)	211,452	211,134	318
Textbooks	3,983	(111)	3,872	3,871	1
Other objects					
<b>Total regular programs</b>	<b>3,485,669</b>	<b>239,896</b>	<b>3,725,565</b>	<b>3,704,736</b>	<b>20,829</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers	\$ 232,249	\$ 2,920	\$ 235,169	\$ 235,165	\$ 4
Other salaries for instruction	48,082		48,082	47,823	259
Purchased professional/ educational services					
Other purchased services					
General supplies	3,814		3,814	3,814	
Textbooks	-		-	-	
Other objects					
<b>Total multiply disabled</b>	284,145	2,920	287,065	286,802	263
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	-	-	-	-
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 342,546	\$ (93,004)	\$ 249,542	\$ 249,542	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,575		1,575	1,575	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>344,121</u>	<u>(93,004)</u>	<u>251,117</u>	<u>251,117</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	628,266	(90,084)	538,182	537,919	\$ 263
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,468,906	(95,186)	1,373,720	1,373,719	1
Other salaries for instruction	42,413	395	42,808	42,805	3
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	15,362	1,423	16,785	16,783	2
Textbooks	1,265	(17)	1,248	1,248	0
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,527,946</u>	<u>(93,385)</u>	<u>1,434,561</u>	<u>1,434,555</u>	<u>6</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,641,881</u>	<u>56,427</u>	<u>5,698,308</u>	<u>5,677,210</u>	<u>21,098</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 71,179	\$ 9,188	\$ 80,367	\$ 79,304	\$ 1,063
Other purchased services					
Travel					
Supplies and materials	250		250	215	35
Other objects					
<b>Total attendance and social work services</b>	<b>71,429</b>	<b>9,188</b>	<b>80,617</b>	<b>79,519</b>	<b>1,098</b>
<b>Health services:</b>					
Salaries	89,026	840	89,866	89,865	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,096	(480)	5,616	5,600	16
Other objects					
<b>Total health services</b>	<b>95,122</b>	<b>360</b>	<b>95,482</b>	<b>95,465</b>	<b>17</b>
<b>Guidance</b>					
Salaries of other professional staff	190,427	5,925	196,352	196,351	1
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	<b>190,927</b>	<b>5,925</b>	<b>196,852</b>	<b>196,851</b>	<b>1</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	61,338	620	61,958	61,958	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	<b>61,338</b>	<b>620</b>	<b>61,958</b>	<b>61,958</b>	<b>0</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 340,890	\$ 6,410	\$ 347,300	\$ 347,300	
Salaries of secretarial and clerical assistants	97,159	1,321	98,480	98,411	\$ 69
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	18,020	(3,218)	14,802	14,772	30
Other objects	-	2,069	2,069	2,068	1
<b>Total support services school administration</b>	456,069	6,582	462,651	462,551	100
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	121,841	1,100	122,941	122,565	376
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	121,841	1,100	122,941	122,565	376
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,125,893	(101,461)	2,024,432	2,024,432	
<b>Total employee benefits</b>	2,125,893	(101,461)	2,024,432	2,024,432	-
<b>Total undistributed expenditures</b>	3,122,619	(77,686)	3,044,933	3,043,341	1,592
<b>Total expenditures - current expense</b>	8,764,500	(21,259)	8,743,241	8,720,551	22,690

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,764,500	\$ (21,259)	\$ 8,743,241	\$ 8,720,551	\$ 22,690
<b>Other financing sources:</b>					
Operating transfer in	8,764,500	(21,259)	8,743,241	8,720,551	22,690
<b>Total other financing sources</b>	8,764,500	(21,259)	8,743,241	8,720,551	22,690
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, 2018

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>
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 345,941	\$ (78,255)	\$ 267,686	\$ 264,988	\$ 2,698
Grades 1-5	1,311,736	303,743	1,615,479	1,582,307	33,172
Grades 6-8	1,168,211	53,744	1,221,955	1,221,954	1
Grades 9-12	1,650	(1,650)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	86,194	51,097	137,291	125,126	12,165
Purchased professional/ educational services	1,421	(1,421)	-	-	
Other purchased services					
Travel	-	300	300	300	
General supplies	209,816	(32,390)	177,426	166,759	10,667
Textbooks	2,040	(201)	1,839	1,838	1
Other objects					
<b>Total regular programs</b>	<u>3,127,009</u>	<u>294,967</u>	<u>3,421,976</u>	<u>3,363,272</u>	<u>58,704</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 223,028	\$ (210)	\$ 222,818	\$ 222,817	\$ 1
Other salaries for instruction	89,713	19	89,732	89,732	
Purchased professional/ educational services					
Other purchased services					
General supplies	15,516		15,516	13,618	1,898
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>328,257</u>	<u>(191)</u>	<u>328,066</u>	<u>326,168</u>	<u>1,898</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	70,165	(9,671)	60,494	60,494	
Other salaries for instruction	47,832	(155)	47,677	47,573	104
Purchased professional/ educational services					
Other purchased services					
General supplies	2,679		2,679	1,138	1,541
Textbooks					
Other objects					
<b>Total autistic</b>	<u>120,676</u>	<u>(9,826)</u>	<u>110,850</u>	<u>109,205</u>	<u>1,645</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 332,473	\$ 67,806	\$ 400,279	\$ 399,241	\$ 1,038
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	250		250	249	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>332,723</u>	<u>67,806</u>	<u>400,529</u>	<u>399,490</u>	<u>1,039</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	781,656	57,789	839,445	834,862	4,583
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	621,621	(57,191)	564,430	564,426	4
Other salaries for instruction	45,168	4,856	50,024	49,751	273
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,640	232	8,872	5,659	3,214
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>675,429</u>	<u>(52,103)</u>	<u>623,326</u>	<u>619,835</u>	<u>3,491</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,584,094</u>	<u>300,653</u>	<u>4,884,747</u>	<u>4,817,970</u>	<u>66,777</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries	\$ 37,522	\$ 1,928	\$ 39,450	\$ 27,150	\$ 12,300
Other purchased services					
Travel					
Supplies and materials	500		500	459	41
Other objects					
<b>Total attendance and social work services</b>	<b>38,022</b>	<b>1,928</b>	<b>39,950</b>	<b>27,609</b>	<b>12,341</b>
<b>Health services:</b>					
Salaries	66,509	1,461	67,970	67,970	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,903		4,903	4,486	417
Other objects					
<b>Total health services</b>	<b>71,412</b>	<b>1,461</b>	<b>72,873</b>	<b>72,456</b>	<b>417</b>
<b>Guidance</b>					
Salaries of other professional staff	113,207	3,865	117,072	117,072	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total other support services - students - related services</b>	<b>113,707</b>	<b>3,865</b>	<b>117,572</b>	<b>117,072</b>	<b>500</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	49,541	(423)	49,118	49,115	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	<b>49,541</b>	<b>(423)</b>	<b>49,118</b>	<b>49,115</b>	<b>3</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 211,650	\$ 47,000	\$ 258,650	\$ 252,087	\$ 6,563
Salaries of secretarial and clerical assistants	110,713	481	111,194	111,116	78
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,370	1	9,371	8,990	381
Other objects	-		-	-	
<b>Total support services school administration</b>	331,733	47,482	379,215	372,193	7,021
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	158,274	3,540	161,814	155,590	6,224
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	158,274	3,540	161,814	155,590	6,224
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,652,781	(19,508)	1,633,273	1,633,273	
<b>Total employee benefits</b>	1,652,781	(19,508)	1,633,273	1,633,273	-
<b>Total undistributed expenditures</b>	2,415,470	38,345	2,453,815	2,427,309	26,506
<b>Total expenditures - current expense</b>	6,999,564	338,998	7,338,562	7,245,278	93,283

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,999,564	\$ 338,998	\$ 7,338,562	\$ 7,245,278	\$ 93,283
<b>Other financing sources:</b>					
Operating transfer in	6,999,564	338,998	7,338,562	7,245,278	93,283
<b>Total other financing sources</b>	6,999,564	338,998	7,338,562	7,245,278	93,283
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, 2018

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 146,424	\$ (6,000)	\$ 140,424	\$ 136,910	\$ 3,514
Grades 1-5	1,080,076	139,508	1,219,584	1,187,569	32,015
Grades 6-8	954,247	40,837	995,084	987,955	7,129
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	132,376		132,376	132,273	103
Purchased professional/ educational services	1,421	(1,421)	-	-	
Other purchased services					
Travel	-	600	600	600	
General supplies	142,396	(15,669)	126,727	124,874	1,853
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<u>2,456,940</u>	<u>157,855</u>	<u>2,614,795</u>	<u>2,570,180</u>	<u>44,615</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 323,107	\$ (28,918)	\$ 294,189	\$ 294,188	1
Other salaries for instruction	90,245	(2,000)	88,245	88,128	117
Purchased professional/ educational services					
Other purchased services					
General supplies	13,748		13,748	13,083	665
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>427,100</u>	<u>(30,918)</u>	<u>396,182</u>	<u>395,399</u>	<u>783</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	64,606	61,622	126,228	126,228	0
Other salaries for instruction	48,082		48,082	47,823	259
Purchased professional/ educational services					
Other purchased services					
General supplies	3,769		3,769	984	2,785
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	<u>116,457</u>	<u>61,622</u>	<u>178,079</u>	<u>175,034</u>	<u>3,045</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 330,535	\$ (85,833)	\$ 244,702	\$ 244,551	\$ 151
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-	1	1	-	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>330,535</u>	<u>(85,832)</u>	<u>244,703</u>	<u>244,551</u>	<u>152</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	874,092	(55,128)	818,964	814,985	3,979
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	617,571	(101,188)	516,383	516,287	96
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	1,041	(1,000)	41	-	41
Other purchased services	-		-	-	
General supplies	13,602	1,433	15,035	14,677	357
Textbooks	1,732	(111)	1,621	1,621	0
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>633,946</u>	<u>(100,866)</u>	<u>533,080</u>	<u>532,585</u>	<u>495</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>3,964,978</u>	<u>1,860</u>	<u>3,966,838</u>	<u>3,917,750</u>	<u>49,088</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries	\$ 95,489	\$ 985	\$ 96,474	\$ 96,471	\$ 3
Other purchased services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
<b>Total attendance and social work services</b>	<u>95,989</u>	<u>485</u>	<u>96,474</u>	<u>96,471</u>	<u>3</u>
<b>Health services:</b>					
Salaries	178,036	(29,993)	148,043	122,461	25,582
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,678		5,678	3,602	2,076
Other objects					
<b>Total health services</b>	<u>183,714</u>	<u>(29,993)</u>	<u>153,721</u>	<u>126,063</u>	<u>27,658</u>
<b>Guidance</b>					
Salaries of other professional staff	101,534	2,620	104,154	104,150	4
Purchased professional educational services					
Travel					
Supplies and materials	500	(300)	200	-	200
Other objects					
<b>Total other support services - students - related services</b>	<u>102,034</u>	<u>2,320</u>	<u>104,354</u>	<u>104,150</u>	<u>204</u>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Educational media services/school library:</b>					
Salaries	36,128	100	36,228	36,219	9
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,197		1,197	612	585
Other objects					
<b>Total educational media services/school library</b>	<u>37,325</u>	<u>100</u>	<u>37,425</u>	<u>36,832</u>	<u>593</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries	\$				
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 295,657	\$ (55,356)	\$ 240,301	\$ 233,000	\$ 7,301
Salaries of secretarial and clerical assistants	118,817	(21,735)	97,082	97,082	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,800		8,800	8,799	1
Other objects					
<b>Total support services school administration</b>	423,274	(77,091)	346,183	338,881	7,302
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	126,761	26,578	153,339	150,122	3,217
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	126,761	26,578	153,339	150,122	3,217
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,491,313	31,314	1,522,627	1,522,627	
<b>Total employee benefits</b>	1,491,313	31,314	1,522,627	1,522,627	-
<b>Total undistributed expenditures</b>	2,460,410	(46,287)	2,414,123	2,375,146	38,977
<b>Total expenditures - current expense</b>	6,425,388	(44,427)	6,380,961	6,292,897	88,065

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,425,388	\$ (44,427)	\$ 6,380,961	\$ 6,292,897	\$ 88,065
<b>Other financing sources:</b>					
Operating transfer in	6,425,388	(44,427)	6,380,961	6,292,897	88,065
<b>Total other financing sources</b>	6,425,388	(44,427)	6,380,961	6,292,897	88,065
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, 2018

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,501,731	\$ (92,583)	\$ 4,409,148	\$ 4,348,771	\$ 60,377
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	6,369	(1,131)	5,238	5,105	133
Other purchased services					
Travel	3,600	0	3,600	300	3,300
General supplies	158,411	(54,550)	103,861	97,484	6,377
Textbooks	45,131	(9,131)	36,000	35,410	590
Other objects	-	200	200	182	18
<b>Total regular programs</b>	<b>4,715,242</b>	<b>(157,195)</b>	<b>4,558,047</b>	<b>4,487,252</b>	<b>70,795</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

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



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 325,663	\$ 2,875	\$ 328,538	\$ 328,534	4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>325,663</u>	<u>2,875</u>	<u>328,538</u>	<u>328,534</u>	<u>4</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	325,663	2,875	328,538	328,534	4
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	405,474	(36,865)	368,609	352,735	15,874
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,186	(1,500)	6,686	4,607	2,079
Textbooks	-	1	1	-	1
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>413,660</u>	<u>(38,364)</u>	<u>375,296</u>	<u>357,343</u>	<u>17,953</u>
<b>School sponsored activities:</b>					
Salaries	26,120		26,120	-	26,120
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	2,200	(169)	2,031	1,635	396
Miscellaneous Expenditures	3,300	800	4,100	4,100	
<b>Total school sponsored activities</b>	<u>31,620</u>	<u>631</u>	<u>32,251</u>	<u>5,735</u>	<u>26,516</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,486,185</u>	<u>(192,053)</u>	<u>5,294,132</u>	<u>5,178,863</u>	<u>115,268</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 167,814	\$ 1,595	\$ 169,409	\$ 166,099	\$ 3,310
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,481	(700)	4,781	4,721	60
Other objects					
<b>Total health services</b>	173,295	895	174,190	170,820	3,370
<b>Guidance</b>					
Salaries of other professional staff	282,604	7,370	289,974	289,973	1
Purchased professional educational services	-	45,421	45,421	45,421	
Travel					
Supplies and materials	2,000		2,000	1,897	103
Other objects					
<b>Total other support services - students - related services</b>	284,604	52,791	337,395	337,291	104
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	41,260		41,260	-	41,260
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,856		1,856	1,856	
Other objects					
<b>Total educational media services/school library</b>	43,116	-	43,116	1,856	41,260

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 410,765	\$ (11,185)	\$ 399,580	\$ 386,430	\$ 13,150
Salaries of secretarial and clerical assistants	185,617		185,617	183,066	2,551
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	16,639	13,165	29,804	29,706	98
Other objects	11,500	385	11,885	10,484	1,401
<b>Total support services school administration</b>	624,521	2,365	626,886	609,686	17,200
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	425,497	(22,190)	403,307	340,442	62,865
Purchased professional and technical services					
General supplies	1,000	(600)	400	340	60
<b>Total Security</b>	426,497	(22,790)	403,707	340,782	62,925
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-	2,500	2,500	2,500	
<b>Total student transportation services</b>	-	2,500	2,500	2,500	-
<b>Employee benefits:</b>					
Health Benefits	1,990,163	(20,216)	1,969,947	1,969,947	
<b>Total employee benefits</b>	1,990,163	(20,216)	1,969,947	1,969,947	-
<b>Total undistributed expenditures</b>	3,542,196	15,545	3,557,741	3,432,881	124,860
<b>Total expenditures - current expense</b>	9,028,381	(176,508)	8,851,873	8,611,745	240,128

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,028,381	\$ (176,508)	\$ 8,851,873	\$ 8,611,745	\$ 240,128
<b>Other financing sources:</b>					
Operating transfer in	9,028,381	(176,508)	8,851,873	8,611,745	240,128
<b>Total other financing sources</b>	9,028,381	(176,508)	8,851,873	8,611,745	240,128
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	(0)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ (0)

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$ 5,277,769	\$ 52,508	\$ 5,330,277	\$ 5,307,190	\$ 23,087
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
	56,719		56,719	56,561	158
Purchased professional/ educational services					
	58,513	(3,165)	55,348	48,514	6,834
Other purchased services					
	600	(600)	-	-	
Travel					
	-	975	975	975	
General supplies					
	161,451	(41,799)	119,652	112,755	6,897
Textbooks					
	39,776	663	40,439	32,011	8,428
Other objects					
	-	200	200	182	18
<b>Total regular programs</b>	<b>5,594,828</b>	<b>8,782</b>	<b>5,603,610</b>	<b>5,558,188</b>	<b>45,422</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
	238,078	(86,265)	151,813	146,937	4,876
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
	-		-	-	
Textbooks					
Other objects					
	-		-	-	
<b>Total cognitive impaired - mild</b>	<b>238,078</b>	<b>(86,265)</b>	<b>151,813</b>	<b>146,937</b>	<b>4,876</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
	4,000		4,000	3,547	453
Textbooks					
	3,779		3,779	1,055	2,724
Other objects					
	-		-	-	
<b>Total cognitive impaired - moderate</b>	<b>7,779</b>	<b>-</b>	<b>7,779</b>	<b>4,603</b>	<b>3,176</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
	-		-	-	
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 241,554		\$ 241,554	\$ 240,792	\$ 762
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	241,554	-	241,554	240,792	762
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	-	-	-	-
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 794,494	\$ (91,026)	\$ 703,468	\$ 682,959	\$ 20,509
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total resource room</b>	794,494	(91,026)	703,468	682,959	20,509
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	1,281,905	(177,291)	1,104,614	1,075,290	29,324
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	1,792,857	(137,462)	1,655,395	1,654,693	702
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	17,552		17,552	16,119	1,433
Textbooks	633	(633)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	1,811,042	(138,095)	1,672,947	1,670,811	2,136
<b>School sponsored activities:</b>					
Salaries	23,444	(800)	22,644	21,244	1,400
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	3,000	1,500	4,500	1,984	2,516
Miscellaneous Expenditures	3,000	3,820	6,820	6,070	750
<b>Total school sponsored activities</b>	29,444	4,520	33,964	29,297	4,667
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	8,717,219	(302,084)	8,415,135	8,333,587	81,548

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries	\$ 99,779	\$ (64,407)	\$ 35,372	\$ 34,892	\$ 480
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	<u>99,779</u>	<u>(64,407)</u>	<u>35,372</u>	<u>34,892</u>	<u>480</u>
<b>Health services:</b>					
Salaries	209,581	16,992	226,573	221,491	5,082
Purchased professional and technical services					
Other purchased services					
Supplies and materials	7,316		7,316	7,287	29
Other objects					
<b>Total health services</b>	<u>216,897</u>	<u>16,992</u>	<u>233,889</u>	<u>228,779</u>	<u>5,110</u>
<b>Guidance</b>					
Salaries of other professional staff	431,509	(12,574)	418,935	413,438	5,497
Purchased professional educational services	16,000	16,238	32,238	32,238	
Travel					
Supplies and materials	2,000	145	2,145	1,933	212
Other objects					
<b>Total other support services - students - related services</b>	<u>449,509</u>	<u>3,809</u>	<u>453,318</u>	<u>447,609</u>	<u>5,709</u>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Educational media services/school library:</b>					
Salaries	36,944	527	37,471	37,470	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,980		1,980	1,932	48
Other objects					
<b>Total educational media services/school library</b>	<u>38,924</u>	<u>527</u>	<u>39,451</u>	<u>39,402</u>	<u>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, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 505,640	\$ 53,479	\$ 559,119	\$ 558,784	\$ 335
Salaries of secretarial and clerical assistants	262,301	(5,000)	257,301	255,362	1,939
Purchased professional and technical services	4,700	(4,700)	-	-	-
Other purchased services	-	-	-	-	-
Travel					
Supplies and materials	17,666	1,560	19,226	19,203	22
Other objects	14,400	6,050	20,450	20,407	43
<b>Total support services school administration</b>	804,707	51,389	856,096	853,756	2,339
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	710,330	(27,083)	683,247	533,220	150,027
Purchased professional and technical services	30,000	-	30,000	-	30,000
General supplies	-	-	-	-	-
<b>Total Security</b>	740,330	(27,083)	713,247	533,220	180,027
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	3,251,300	6,208	3,257,508	3,257,508	-
<b>Total employee benefits</b>	3,251,300	6,208	3,257,508	3,257,508	-
<b>Total undistributed expenditures</b>	5,601,446	(12,565)	5,588,881	5,395,166	193,715
<b>Total expenditures - current expense</b>	14,318,665	(314,650)	14,004,015	13,728,752	275,263

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 14,318,665	\$ (314,650)	\$ 14,004,015	\$ 13,728,752	\$ 275,263
<b>Other financing sources:</b>					
Operating transfer in	14,318,665	(314,650)	14,004,015	13,728,752	275,263
<b>Total other financing sources</b>	14,318,665	(314,650)	14,004,015	13,728,752	275,263
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, 2018

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$ 5,132,906	\$ (313,368)	\$ 4,819,538	\$ 4,735,079	\$ 84,459
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services					
	29,169	1,350	30,519	29,169	1,350
Other purchased services					
	-	-	-	-	-
Travel					
	-	600	600	600	-
General supplies					
	113,385	547	113,932	97,692	16,241
Textbooks					
	42,454	(12,626)	29,828	29,798	30
Other objects					
	-	200	200	182	18
<b>Total regular programs</b>	<b>5,317,914</b>	<b>(323,296)</b>	<b>4,994,618</b>	<b>4,892,519</b>	<b>102,098</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
	356,381	280	356,661	356,659	2
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
	4,000	-	4,000	3,894	106
Textbooks					
	3,779	1,138	4,917	4,916	1
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>364,160</b>	<b>1,418</b>	<b>365,578</b>	<b>365,469</b>	<b>109</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 181,956	\$ 42,094	\$ 224,050	\$ 217,688	\$ 6,362
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	181,956	42,094	224,050	217,688	6,362
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	-	-	-	-
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 818,520	\$ (131,671)	\$ 686,849	\$ 686,709	\$ 141
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	818,520	(131,671)	686,849	686,709	141
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	1,364,636	(88,159)	1,276,477	1,269,866	6,611
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	990,132	(99,063)	891,069	881,577	9,492
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,649	(2,700)	10,949	3,660	7,289
Textbooks	4,378	(4,378)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	1,008,159	(106,141)	902,018	885,237	16,781
<b>School sponsored activities:</b>					
Salaries	40,344		40,344	21,405	18,940
Purchased Services					
Travel	13,000	450	13,450	13,450	
Extracurricular - supplies					
Other objects	15,000	3,200	18,200	15,830	2,370
Miscellaneous Expenditures	5,900	8,194	14,094	14,093	1
<b>Total school sponsored activities</b>	74,244	11,844	86,088	64,778	21,310
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	7,764,953	(505,753)	7,259,200	7,112,400	146,801

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 253,039	\$ (26,352)	\$ 226,687	\$ 218,188	\$ 8,499
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,434	145	6,579	6,549	30
Other objects					
<b>Total health services</b>	259,473	(26,207)	233,266	224,738	8,528
<b>Guidance</b>					
Salaries of other professional staff	375,631	91,020	466,651	449,752	16,899
Purchased professional educational services	-	68,761	68,761	36,969	31,792
Travel					
Supplies and materials	1,500		1,500	1,500	0
Other objects					
<b>Total other support services - students - related services</b>	377,131	159,781	536,912	488,221	48,691
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	29,700	(24,750)	4,950	-	4,950
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	29,700	(24,750)	4,950	-	4,950
<b>Educational media services/school library:</b>					
Salaries	105,762	(68,000)	37,762	37,469	293
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,500	1	4,501	4,481	20
Other objects					
<b>Total educational media services/school library</b>	110,262	(67,999)	42,263	41,950	312

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 544,666		\$ 544,666	\$ 512,510	\$ 32,156
Salaries of secretarial and clerical assistants	202,480	\$ 5,920	208,400	208,276	124
Purchased professional and technical services	25,000	(24,110)	890	-	890
Other purchased services	-		-	-	
Travel					
Supplies and materials	13,000	(300)	12,700	12,695	5
Other objects	16,000	6,866	22,866	9,420	13,446
<b>Total support services school administration</b>	801,146	(11,624)	789,522	742,902	46,620
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	556,390	39,600	595,990	574,855	21,135
Purchased professional and technical services	28,600		28,600	-	28,600
General supplies					
<b>Total Security</b>	584,990	39,600	624,590	574,855	49,735
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	3,065		3,065	-	3,065
<b>Total student transportation services</b>	3,065	-	3,065	-	3,065
<b>Employee benefits:</b>					
Health Benefits	2,925,028	(10,489)	2,914,539	2,914,539	-
<b>Total employee benefits</b>	2,925,028	(10,489)	2,914,539	2,914,539	-
<b>Total undistributed expenditures</b>	5,090,795	58,312	5,149,107	4,987,205	161,902
<b>Total expenditures - current expense</b>	12,855,748	(447,441)	12,408,307	12,099,605	308,702

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 12,855,748	\$ (447,441)	\$ 12,408,307	\$ 12,099,605	\$ 308,702
<b>Other financing sources:</b>					
Operating transfer in	12,855,748	(447,441)	12,408,307	12,099,605	308,702
<b>Total other financing sources</b>	12,855,748	(447,441)	12,408,307	12,099,605	308,702
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	0
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ 0



CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$ 5,505,116	\$ 80,608	\$ 5,585,724	\$ 5,582,284	\$ 3,441
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	30,756	(220)	30,536	30,532	4
Purchased professional/ educational services	5,169	(620)	4,549	4,549	
Other purchased services	8,500	(1,650)	6,850	6,518	332
Travel	-		-	-	
General supplies	153,490	(25,959)	127,531	125,179	2,352
Textbooks	41,520	(6,383)	35,137	35,135	2
Other objects	-	315	315	182	133
<b>Total regular programs</b>	<b>5,744,551</b>	<b>46,091</b>	<b>5,790,642</b>	<b>5,784,379</b>	<b>6,263</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 477,234	\$ (82,837)	\$ 394,397	\$ 377,552	\$ 16,845
Other salaries for instruction	49,635	(285)	49,350	49,346	4
Purchased professional/ educational services					
Other purchased services					
General supplies	4,000		4,000	4,000	
Textbooks	3,779	(3,779)	-	-	
Other objects					
<b>Total learning/language:</b>	<u>534,648</u>	<u>(86,901)</u>	<u>447,747</u>	<u>430,898</u>	<u>16,849</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 721,219	\$ 27,503	\$ 748,722	\$ 747,197	\$ 1,525
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	721,219	27,503	748,722	747,197	1,525
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	1,255,867	(59,398)	1,196,469	1,178,095	18,374
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	482,628	7,915	490,543	490,097	446
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	27,000		27,000	27,000	
Other purchased services	-		-	-	
General supplies	13,488		13,488	13,488	
Textbooks	4,271		4,271	4,271	
Other objects	-		-	-	
<b>Total bilingual education</b>	527,387	7,915	535,302	534,856	446
<b>School sponsored activities:</b>					
Salaries	125,125	(23,785)	101,340	100,487	853
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	5,000	(3,350)	1,650	1,635	15
Miscellaneous Expenditures	33,500	3,000	36,500	36,500	
<b>Total school sponsored activities</b>	163,625	(24,135)	139,490	138,622	868
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	7,691,430	(29,527)	7,661,903	7,635,951	25,952

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 97,631	\$ 1,870	\$ 99,501	\$ 96,470	\$ 3,031
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,703		5,703	5,698	5
Other objects					
<b>Total health services</b>	103,334	1,870	105,204	102,168	3,036
<b>Guidance</b>					
Salaries of other professional staff	380,389	20,150	400,539	400,539	0
Purchased professional educational services	-	27,980	27,980	16,847	11,133
Travel					
Supplies and materials	2,000		2,000	2,000	
Other objects					
<b>Total other support services - students - related services</b>	382,389	48,130	430,519	419,386	11,133
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	-	850	850	-	850
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	850	850	-	850
<b>Educational media services/school library:</b>					
Salaries	45,763	420	46,183	46,183	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,364		5,364	5,364	
Other objects					
<b>Total educational media services/school library</b>	51,127	420	51,547	51,547	0

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 410,821	\$ 93,300	\$ 504,121	\$ 495,508	\$ 8,613
Salaries of secretarial and clerical assistants	168,088	2,100	170,188	170,186	2
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	11,837	4,921	16,758	16,600	158
Other objects	15,500	1,778	17,278	16,979	299
<b>Total support services school administration</b>	606,246	102,099	708,345	699,274	9,071
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	359,295	9,510	368,805	367,299	1,506
Purchased professional and technical services					
General supplies	500		500	500	
<b>Total Security</b>	359,795	9,510	369,305	367,799	1,506
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,700,056	(43,762)	2,656,294	2,656,294	
<b>Total employee benefits</b>	2,700,056	(43,762)	2,656,294	2,656,294	-
<b>Total undistributed expenditures</b>	4,202,947	119,117	4,322,064	4,296,467	25,597
<b>Total expenditures - current expense</b>	11,894,377	89,590	11,983,967	11,932,418	51,549

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 11,894,377	\$ 89,590	\$ 11,983,967	\$ 11,932,418	\$ 51,549
<b>Other financing sources:</b>					
Operating transfer in	11,894,377	89,590	11,983,967	11,932,418	51,549
<b>Total other financing sources</b>	11,894,377	89,590	11,983,967	11,932,418	51,549
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	0
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	0

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$ 3,329,616	\$ 164,590	\$ 3,494,206	\$ 3,405,410	\$ 88,796
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/					
educational services					
	14,169	(7,000)	7,169	4,549	2,620
Other purchased services					
	8,500		8,500	5,392	3,108
Travel					
	-	3,500	3,500	2,490	1,010
General supplies					
	187,301	(2,692)	184,609	115,811	68,798
Textbooks					
	43,753	(13,371)	30,382	30,312	70
Other objects					
	10,000	(3,300)	6,700	3,510	3,191
<b>Total regular programs</b>	<b>3,593,339</b>	<b>141,728</b>	<b>3,735,067</b>	<b>3,567,473</b>	<b>167,594</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/					
educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/					
educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/					
educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 590,167	\$ (184,820)	\$ 405,347	\$ 405,253	94
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,000		4,000	-	4,000
Textbooks	3,779	(3,779)	-	-	
Other objects					
<b>Total learning/language:</b>	<u>597,946</u>	<u>(188,599)</u>	<u>409,347</u>	<u>405,253</u>	<u>4,094</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<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, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 833,846	\$ 24,590	\$ 858,436	\$ 846,222	\$ 12,214
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>833,846</u>	<u>24,590</u>	<u>858,436</u>	<u>846,222</u>	<u>12,214</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,431,792	(164,009)	1,267,783	1,251,476	16,307
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	323,923	30,285	354,208	316,883	37,325
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,208		7,208	1,724	5,484
Textbooks	4,134	(4,134)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>335,265</u>	<u>26,151</u>	<u>361,416</u>	<u>318,607</u>	<u>42,809</u>
<b>School sponsored activities:</b>					
Salaries	56,387		56,387	22,133	34,254
Purchased Services					
Trasvel	-		-	-	
Extracurricular - supplies					
Other objects	5,500	1,300	6,800	6,314	486
Miscellaneous Expenditures	-	3,500	3,500	3,500	
<b>Total school sponsored activities</b>	<u>61,887</u>	<u>4,800</u>	<u>66,687</u>	<u>31,947</u>	<u>34,740</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,422,283</u>	<u>8,670</u>	<u>5,430,953</u>	<u>5,169,502</u>	<u>261,450</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries	-	\$ 35,050	\$ 35,050	\$ 34,891	159
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	35,050	35,050	34,891	159
<b>Health services:</b>					
Salaries	\$ 167,066	(4,945)	162,121	161,177	944
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,736	(1,072)	3,664	3,663	1
Other objects					
<b>Total health services</b>	171,802	(6,017)	165,785	164,840	945
<b>Guidance</b>					
Salaries of other professional staff	266,585	110,302	376,887	376,887	
Purchased professional educational services	-	6,325	6,325	6,282	43
Travel					
Supplies and materials	1,596	(13)	1,583	681	902
Other objects					
<b>Total other support services - students - related services</b>	268,181	116,614	384,795	383,850	945
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	41,260		41,260	-	41,260
Purchased professional and technical services					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total educational media services/school library</b>	41,260	-	41,260	-	41,260

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 384,612	\$ (9,510)	\$ 375,102	\$ 367,425	\$ 7,677
Salaries of secretarial and clerical assistants	177,236	(1,860)	175,376	175,374	2
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	15,478		15,478	15,477	1
Other objects	9,800	2,260	12,060	7,121	4,939
<b>Total support services school administration</b>	587,126	(9,110)	578,016	565,397	12,619
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	413,440	(13,950)	399,490	369,520	29,970
Purchased professional and technical services					
General supplies	400		400	-	400
<b>Total Security</b>	413,840	(13,950)	399,890	369,520	30,370
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	14,500		14,500	14,499	1
<b>Total student transportation services</b>	14,500	-	14,500	14,499	1
<b>Employee benefits:</b>					
Health Benefits	1,952,841	(128,532)	1,824,309	1,824,309	
<b>Total employee benefits</b>	1,952,841	(128,532)	1,824,309	1,824,309	-
<b>Total undistributed expenditures</b>	3,449,550	(5,945)	3,443,605	3,357,308	86,297
<b>Total expenditures - current expense</b>	8,871,833	2,724	8,874,557	8,526,810	347,747

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,871,833	\$ 2,724	\$ 8,874,557	\$ 8,526,810	\$ 347,747
<b>Other financing sources:</b>					
Operating transfer in	8,871,833	2,724	8,874,557	8,526,810	347,747
<b>Total other financing sources</b>	8,871,833	2,724	8,874,557	8,526,810	347,747
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: \_\_\_\_\_ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 287,802	\$ (287,802)	-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
Travel					
General supplies					
Textbooks					
Other objects					
<b>Total regular programs</b>	287,802	(287,802)	-	-	-
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School:            #88

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

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: \_\_\_\_\_ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	-	-	-	-	-
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	-	-	-	-	-
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	-		-	-	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	-	-	-	-	-
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	-	-	-	-	-
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	\$ 287,802	\$ (287,802)	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: \_\_\_\_\_ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total health services</b>	-	-	-	-	-
<b>Guidance</b>					
Salaries of other professional staff					
Purchased professional educational services					
Travel					
Supplies and materials					
Other objects					
<b>Total other support services - students - related services</b>	-	-	-	-	-
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total educational media services/school library</b>	-	-	-	-	-



CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: \_\_\_\_\_ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals					
Salaries of secretarial and clerical assistants					
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total support services school administration</b>	-	-	-	-	-
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries					
Purchased professional and technical services					
General supplies					
<b>Total Security</b>	-	-	-	-	-
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits					
<b>Total employee benefits</b>	-	-	-	-	-
<b>Total undistributed expenditures</b>	-	-	-	-	-
<b>Total expenditures - current expense</b>	\$ 287,802	\$ (287,802)	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: \_\_\_\_\_ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 287,802	\$ (287,802)	-	-	-
<b>Other financing sources:</b>					
Operating transfer in	287,802	(287,802)	-	-	-
<b>Total other financing sources</b>	287,802	(287,802)	-	-	-
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, 2018

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,277,310	\$ 738,425	\$ 5,015,735	\$ 4,970,223	\$ 45,512
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	37,216	12,135	49,351	36,146	13,204
Other purchased services					
Travel	-	5,391	5,391	5,137	254
General supplies	173,701	(45,819)	127,882	113,275	14,607
Textbooks	60,741	(3,463)	57,278	57,276	2
Other objects	33,700	1,375	35,075	33,892	1,183
<b>Total regular programs</b>	4,582,668	708,043	5,290,711	5,215,950	74,761
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elizabeth High School #89

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

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 65,070	\$ (150)	\$ 64,920	\$ 64,294	\$ 626
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	65,070	(150)	64,920	64,294	626
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	-	-	-	-	-
<b>Total special education</b>	65,070	(150)	64,920	64,294	626
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	-	-	-	-	-
<b>Bilingual education:</b>					
Salaries of teachers	45,638	420	46,058	46,057	1
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,520		3,520	468	3,052
Textbooks	369	(369)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	49,527	51	49,578	46,525	3,053
<b>School sponsored activities:</b>					
Salaries	29,540	16,000	45,540	40,377	5,163
Purchased Services					
Trasvel	14,960		14,960	12,429	2,531
Extracurricular - supplies					
Other objects	18,989	15,935	34,924	30,457	4,467
Miscellaneous Expenditures	-	3,500	3,500	3,500	
<b>Total school sponsored activities</b>	63,489	35,435	98,924	86,763	12,161
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	-	-	-	-	-
<b>Total instruction</b>	4,760,754	743,379	5,504,133	5,413,532	90,601

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	-	\$ 36,465	\$ 36,465	\$ 36,462	3
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	36,465	36,465	36,462	3
<b>Health services:</b>					
Salaries	\$ 72,579	3,274	75,853	75,793	60
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,188		5,188	4,728	460
Other objects					
<b>Total health services</b>	77,767	3,274	81,041	80,521	520
<b>Guidance</b>					
Salaries of other professional staff	242,697	25,367	268,064	268,063	1
Purchased professional educational services	-	98,240	98,240	98,240	
Travel					
Supplies and materials	2,000		2,000	1,822	178
Other objects					
<b>Total other support services - students - related services</b>	244,697	123,607	368,304	368,126	178
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	52,019	(5,830)	46,189	46,182	7
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-	0	0	-	0
Other objects					
<b>Total educational media services/school library</b>	52,019	(5,830)	46,189	46,182	7

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 290,337	\$ (9,104)	\$ 281,233	\$ 279,328	\$ 1,905
Salaries of secretarial and clerical assistants	165,810	(18,287)	147,523	147,522	1
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	14,444	(4,000)	10,444	8,718	1,726
Other objects	24,770	(1,075)	23,695	18,715	4,980
<b>Total support services school administration</b>	495,361	(32,466)	462,895	454,284	8,611
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	186,559	55,565	242,124	231,255	10,869
Purchased professional and technical services					
General supplies	270		270	-	270
<b>Total Security</b>	186,829	55,565	242,394	231,255	11,139
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	24,250		24,250	18,750	5,500
<b>Total student transportation services</b>	24,250	-	24,250	18,750	5,500
<b>Employee benefits:</b>					
Health Benefits	1,623,249	(204,996)	1,418,253	1,418,253	
<b>Total employee benefits</b>	1,623,249	(204,996)	1,418,253	1,418,253	-
<b>Total undistributed expenditures</b>	2,704,172	(24,381)	2,679,791	2,653,832	25,959
<b>Total expenditures - current expense</b>	7,464,926	718,999	8,183,925	8,067,365	116,560

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,464,926	\$ 718,999	\$ 8,183,925	\$ 8,067,365	\$ 116,560
<b>Other financing sources:</b>					
Operating transfer in	7,464,926	718,999	8,183,925	8,067,365	116,560
<b>Total other financing sources</b>	7,464,926	718,999	8,183,925	8,067,365	116,560
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, 2018

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>
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	-	\$ 4,350	\$ 4,350	\$ 4,326	24
Grades 6-8					
Grades 9-12	\$ 1,286,762	536,048	1,822,810	1,704,528	118,282
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/educational services	13,250	1,142	14,392	13,041	1,351
Other purchased services	750		750	-	750
Travel	-	810	810	720	90
General supplies	102,290	(6,122)	96,168	91,144	5,025
Textbooks	30,405	(4,948)	25,457	25,434	23
Other objects	-	200	200	182	18
<b>Total regular programs</b>	<u>1,433,457</u>	<u>531,480</u>	<u>1,964,937</u>	<u>1,839,374</u>	<u>125,563</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<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, 2018

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	-	\$ 84,200	\$ 84,200	\$ 84,152	48
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	\$ 16,095	3,000	19,095	17,757	1,338
Textbooks	11,084	(5,394)	5,690	5,689	1
Other objects					
<b>Total autistic</b>	27,179	81,806	108,985	107,598	1,387
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 157,366	\$ 1,988	\$ 159,354	\$ 159,354	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000		1,000	-	\$ 1,000
Textbooks					
Other objects					
<b>Total resource room</b>	<u>158,366</u>	<u>1,988</u>	<u>160,354</u>	<u>159,354</u>	<u>1,000</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>185,545</u>	<u>83,794</u>	<u>269,339</u>	<u>266,952</u>	<u>2,387</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	97,581	16,419	114,000	113,995	5
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	16,829	(10,172)	6,657	505	6,152
Textbooks	4,988	(4,988)	-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>119,398</u>	<u>1,259</u>	<u>120,657</u>	<u>114,500</u>	<u>6,157</u>
<b>School sponsored activities:</b>					
Salaries	19,396		19,396	18,753	643
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	5,000	(200)	4,800	3,133	1,667
Miscellaneous Expenditures	-	3,500	3,500	3,459	41
<b>Total school sponsored activities</b>	<u>24,396</u>	<u>3,300</u>	<u>27,696</u>	<u>25,345</u>	<u>2,351</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>1,762,796</u>	<u>619,833</u>	<u>2,382,629</u>	<u>2,246,171</u>	<u>136,458</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 92,762	\$ 1,820	\$ 94,582	\$ 94,058	\$ 524
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,548	12	2,560	2,384	176
Other objects					
<b>Total health services</b>	95,310	1,832	97,142	96,442	700
<b>Guidance</b>					
Salaries of other professional staff	99,284	71,969	171,253	169,216	2,037
Purchased professional educational services	-	14,300	14,300	14,298	2
Travel					
Supplies and materials	1,000		1,000	982	18
Other objects					
<b>Total other support services - students - related services</b>	100,284	86,269	186,553	184,496	2,057
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 142,130	\$ (12,641)	\$ 129,489	\$ 126,389	\$ 3,100
Salaries of secretarial and clerical assistants	62,148	(3,455)	58,693	58,689	4
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	9,000	(2,075)	6,925	5,221	1,705
Other objects	13,340	3,500	16,840	8,128	8,712
<b>Total support services school administration</b>	226,618	(14,671)	211,947	198,426	13,521
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	168,390	(66,160)	102,230	92,903	9,327
Purchased professional and technical services	28,600		28,600	-	28,600
General supplies					
<b>Total Security</b>	196,990	(66,160)	130,830	92,903	37,927
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	500		500	317	183
<b>Total student transportation services</b>	500	-	500	317	183
<b>Employee benefits:</b>					
Health Benefits	608,017	(196,144)	411,873	411,873	
<b>Total employee benefits</b>	608,017	(196,144)	411,873	411,873	-
<b>Total undistributed expenditures</b>	1,227,719	(188,874)	1,038,845	984,456	54,389
<b>Total expenditures - current expense</b>	2,990,515	430,959	3,421,474	3,230,628	190,847

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 2,990,515	\$ 430,959	\$ 3,421,474	\$ 3,230,628	\$ 190,847
<b>Other financing sources:</b>					
Operating transfer in	2,990,515	430,959	3,421,474	3,230,628	190,847
<b>Total other financing sources</b>	2,990,515	430,959	3,421,474	3,230,628	190,847
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	0
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	0

**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, 2018

	Title I	I.D.E.A.	Title II	Title III	Title IV	Miscellaneous Grants	Nontoxic Projects	Adult Programs	State Funded Programs	Total 2018
<b>REVENUES:</b>										
Other sources	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State sources	9,767,552	6,712,950	1,406,518	1,366,286	108,458	852,968	1,000,701	84,426	45,958,111	47,060,448
Federal sources										20,299,158
<b>Total Revenues</b>	<b>\$ 9,767,552</b>	<b>\$ 6,712,950</b>	<b>\$ 1,406,518</b>	<b>\$ 1,366,286</b>	<b>\$ 108,458</b>	<b>\$ 992,725</b>	<b>\$ 1,000,701</b>	<b>\$ 84,426</b>	<b>\$ 45,958,111</b>	<b>\$ 67,397,727</b>
<b>EXPENDITURES:</b>										
Instruction:										
Salaries of teachers	\$ 1,972,509	\$ 379,302	\$ 463,362	\$ 125,129	\$	\$ 114,393	\$	\$	\$ 16,030,266	\$ 19,084,961
Other salaries for instruction	24,081					7,107			7,649,721	7,649,721
Purchased professional services		5,055,306								31,188
Miscellaneous purchased services	176,710	166,216		37,982	56,065	172,116		28,804	124,227	5,055,306
General supplies										762,120
Textbooks										68,537
Other objects										30,203
<b>Total instruction</b>	<b>2,173,300</b>	<b>5,600,824</b>	<b>463,362</b>	<b>163,111</b>	<b>56,065</b>	<b>303,331</b>	<b>68,537</b>	<b>28,804</b>	<b>23,824,702</b>	<b>32,682,036</b>
Support services:										
Salaries of supervisors of instr.	244,199	309,341	3,125	267,340	7,932	48,007		51,171	128,750	128,750
Salaries - other prof. staff	566,709	172,743	146,198	89,577	607	6,432		3,917	3,747,397	4,678,512
Employee benefits	660,578	609,532	501,379	10,000	43,854	11,750	876,899		10,639,721	11,625,904
Purchased professional services		1,500				3,733			11,100,485	13,814,477
Travel			11,721	10,658		4,067	55,265	534	9,751	14,984
Miscellaneous purchased services	141,617	17,900	27,046	1,199		2,514			47,409	82,821
Supplies and materials									1,000	238,219
Other objects										1,000
<b>Total support services</b>	<b>1,613,103</b>	<b>1,112,126</b>	<b>689,469</b>	<b>378,774</b>	<b>52,393</b>	<b>76,503</b>	<b>932,164</b>	<b>55,622</b>	<b>25,674,513</b>	<b>30,584,667</b>
Facilities acquisition and construction services:										
Instructional equipment						108,712				108,712
Total facilities acquisition and construction services						108,712				108,712
<b>Total Expenditures</b>	<b>3,786,403</b>	<b>6,712,950</b>	<b>1,152,831</b>	<b>541,885</b>	<b>108,458</b>	<b>488,546</b>	<b>1,000,701</b>	<b>84,426</b>	<b>49,499,215</b>	<b>63,375,415</b>
Other Financing Sources/(Uses):										
Transfer from General Fund	(5,981,149)	-	(253,687)	(824,401)		(504,179)			3,541,104	3,541,104
Contribution to School Based Budgets	(5,981,149)		(253,687)	(824,401)		(504,179)				(7,563,416)
<b>Total Other Financing Sources/(Uses):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Outflows</b>	<b>\$ 9,767,552</b>	<b>\$ 6,712,950</b>	<b>\$ 1,406,518</b>	<b>\$ 1,366,286</b>	<b>\$ 108,458</b>	<b>\$ 992,725</b>	<b>\$ 1,000,701</b>	<b>\$ 84,426</b>	<b>\$ 45,958,111</b>	<b>\$ 67,397,727</b>
<b>Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources/(Uses)</b>										



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, 2018

	Title I Basic	Title I Carryover	Title I SIA	Total
<b>REVENUES:</b>				
Federal sources	\$ 8,911,869	\$ 817,192	\$ 38,491	\$ 9,767,552
Total revenues	<u>\$ 8,911,869</u>	<u>\$ 817,192</u>	<u>\$ 38,491</u>	<u>\$ 9,767,552</u>
<b>EXPENDITURES:</b>				
Instruction:				
Salaries of teachers	\$ 1,496,335	\$ 461,125	\$ 15,049	\$ 1,972,509
Supplies and materials	154,710	22,000		176,710
Other Purchased Services	24,081			24,081
Total instruction	<u>1,675,126</u>	<u>483,125</u>	<u>15,049</u>	<u>2,173,300</u>
Support services:				
Salaries of supervisors of instruction	187,119	40,000	17,080	244,199
Personal services - employee benefits	452,185	108,162	6,362	566,709
Purchased professional services	611,966	48,612		660,578
Supplies and materials	37,948	103,669		141,617
Total support services	<u>1,289,218</u>	<u>300,443</u>	<u>23,442</u>	<u>1,613,103</u>
Total expenditures	2,964,344	783,568	38,491	3,786,403
Other Financing Sources/(Uses):				
Contribution to School Based Budgets	<u>(5,947,525)</u>	<u>(33,624)</u>		<u>(5,981,149)</u>
Total Outflows	<u>\$ 8,911,869</u>	<u>\$ 817,192</u>	<u>\$ 38,491</u>	<u>\$ 9,767,552</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, 2018

	<u>I.D.E.A Part B</u> <u>Basic</u>	<u>I.D.E.A.</u> <u>Preschool</u>	<u>Total</u>
<b>REVENUES:</b>			
Federal sources	\$ <u>6,579,817</u>	\$ <u>133,133</u>	\$ <u>6,712,950</u>
Total revenues	\$ <u><u>6,579,817</u></u>	\$ <u><u>133,133</u></u>	\$ <u><u>6,712,950</u></u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of teachers	\$ 379,302	\$	\$ 379,302
Other Purchased Services	4,922,173	133,133	5,055,306
General supplies	<u>166,216</u>	<u></u>	<u>166,216</u>
Total instruction	<u>5,467,691</u>	<u>133,133</u>	<u>5,600,824</u>
Support services:			
Salaries	309,341		309,341
Employee benefits	172,743		172,743
Purchased professional services	609,532		609,532
Miscellaneous purchased services	1,110		1,110
Supplies and materials	17,900		17,900
Travel	<u>1,500</u>	<u></u>	<u>1,500</u>
Total support services	<u>1,112,126</u>	<u></u>	<u>1,112,126</u>
Total expenditures	\$ <u><u>6,579,817</u></u>	\$ <u><u>133,133</u></u>	\$ <u><u>6,712,950</u></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, 2018

	<u>Title IIA</u>	<u>Title IIA Carryover</u>	<u>Total</u>
<b>REVENUES:</b>			
Federal sources	\$ <u>1,128,910</u>	\$ <u>277,608</u>	\$ <u>1,406,518</u>
Total revenues	\$ <u><u>1,128,910</u></u>	\$ <u><u>277,608</u></u>	\$ <u><u>1,406,518</u></u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of teachers	\$ <u>463,362</u>	\$ _____	\$ <u>463,362</u>
Total instruction	<u>463,362</u>	_____	<u>463,362</u>
Support services:			
Salaries	3,125		3,125
Purchased professional services	495,979	5,400	501,379
Other Purchased Services	11,721		11,721
Employee benefits	146,198		146,198
General supplies	<u>8,525</u>	<u>18,521</u>	<u>27,046</u>
Total support services	<u>665,548</u>	<u>23,921</u>	<u>689,469</u>
Total Expenditures	1,128,910	23,921	1,152,831
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	_____	<u>(253,687)</u>	<u>(253,687)</u>
Total Outflows	\$ <u><u>1,128,910</u></u>	\$ <u><u>277,608</u></u>	\$ <u><u>1,406,518</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
TITLE III  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Title III Basic</u>	<u>Title III CO</u>	<u>Title III Immigrant</u>	<u>Title III CO Immigrant</u>	<u>Total</u>
<b>REVENUES:</b>					
Federal sources	\$ 1,073,430	\$ 72,228	\$ 111,339	\$ 109,289	\$ 1,366,286
Total revenues	<u>\$ 1,073,430</u>	<u>\$ 72,228</u>	<u>\$ 111,339</u>	<u>\$ 109,289</u>	<u>\$ 1,366,286</u>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries	\$ 125,129	\$	\$	\$	\$ 125,129
General Supplies	<u>17,970</u>	<u>14</u>	<u>19,754</u>	<u>244</u>	<u>37,982</u>
Total instruction	<u>143,099</u>	<u>14</u>	<u>19,754</u>	<u>244</u>	<u>163,111</u>
Support services:					
Salaries	197,694		69,646		267,340
Employee Benefits	67,638		21,939		89,577
Purchased professional services	10,000				10,000
Supplies and materials	1,199				1,199
Other Purchased Services	<u>10,658</u>				<u>10,658</u>
Total support services	<u>287,189</u>		<u>91,585</u>		<u>378,774</u>
Total Expenditures	430,288	14		244	541,885
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	<u>(643,142)</u>	<u>(72,214)</u>		<u>(109,045)</u>	<u>(824,401)</u>
Total Outflows	<u>\$ 1,073,430</u>	<u>\$ 72,228</u>	<u>\$ 111,339</u>	<u>\$ 109,289</u>	<u>\$ 1,366,286</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, 2018

	Title IV	Total
REVENUES:		
Federal sources	\$ 108,458	\$ 108,458
Total revenues	\$ 108,458	\$ 108,458
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$	\$
Other Purchased Services		
General supplies	56,065	56,065
Total instruction	56,065	56,065
Support services:		
Salaries	7,932	7,932
Employee benefits	607	607
Purchased services	43,854	43,854
Total support services	52,393	52,393
Total expenditures	\$ 108,458	\$ 108,458

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, 2018

	<u>Adult Basic Skills</u>	<u>Total</u>
<b>REVENUES:</b>		
Federal sources	\$ 84,426	\$ 84,426
Total revenues	<u>\$ 84,426</u>	<u>\$ 84,426</u>
<b>EXPENDITURES:</b>		
Instruction:		
General supplies	28,804	28,804
Total instruction	<u>28,804</u>	<u>28,804</u>
Support services:		
Salaries	51,171	51,171
Employee benefits	3,917	3,917
General supplies	534	534
Total support services	<u>55,622</u>	<u>55,622</u>
Total expenditures	<u>\$ 84,426</u>	<u>\$ 84,426</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 SPECIAL REVENUE FUND  
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
 NON-PUBLIC PROGRAMS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	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	\$ 68,537	\$ 46,343	\$ 202,607	\$ 1,717	\$ 55,265	\$ 101,962	\$ 1,776	\$ 139,965	\$ 205,657	\$ 41,962	\$ 134,910	\$ 1,000,701
Total revenues	\$ 68,537	\$ 46,343	\$ 202,607	\$ 1,717	\$ 55,265	\$ 101,962	\$ 1,776	\$ 139,965	\$ 205,657	\$ 41,962	\$ 134,910	\$ 1,000,701
EXPENDITURES:												
Instruction:												
Textbooks	\$ 68,537	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 68,537
Total instruction	68,537											68,537
Support services:												
Purchased professional		46,343	202,607	1,717		101,962	1,776	139,965	205,657	41,962	134,910	876,899
Other Purchased Services					55,265							55,265
Total support services		46,343	202,607	1,717	55,265	101,962	1,776	139,965	205,657	41,962	134,910	932,164
Total expenditures	\$ 68,537	\$ 46,343	\$ 202,607	\$ 1,717	\$ 55,265	\$ 101,962	\$ 1,776	\$ 139,965	\$ 205,657	\$ 41,962	\$ 134,910	\$ 1,000,701

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, 2018

	Building Capacities Pathways Grant	Carl Perkins 2017/2018	Marine JR ROTC	Impact Aid - Displaced Students	Infinium Grant	Bayway Good Neighbor	BASF Science Grant	Colonial Pipeline Grant
REVENUES:								
Other sources	\$ 101,636	\$	\$	\$	3,000	957	1,431	500
State sources								
Federal sources		270,832	77,957	504,179				
Total revenues	\$ 101,636	\$ 270,832	\$ 77,957	\$ 504,179	\$ 3,000	\$ 957	\$ 1,431	\$ 500
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$ 4,326	\$ 31,822	\$ 77,957	\$	\$	\$	\$	\$
Purchased professional services		7,107						
Other Purchase Services								
Textbooks								
Miscellaneous	44,537	107,099			3,000	957		500
General supplies								
Total instruction	48,863	146,028	77,957		3,000	957		500
Support services:								
Salaries of other professional staff	34,663	13,267						
Other salaries								
Personal services - employee benefits	2,983	3,449						
Purchased professional services	5,250	6,500						
Miscellaneous Purchase Services	1,847						1,431	
Supplies and materials	66	840						
Travel								
Total support services	44,809	24,056					1,431	
Facilities acquisition and construction services:								
Instructional equipment	7,964	100,748						
Total facilities acquisition and construction services	7,964	100,748						
Total expenditures	101,636	270,832	77,957		3,000	957	1,431	500



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, 2018

	SPAN Grant	NJ YMCA State Alliance	Hackett Grant	Todd Bowls Grant	Liberty Hall Grant	Phillips 66 Bay Refinery Grant	Miscellaneous	Total
REVENUES:								
Other sources	688 \$	999 \$	7,500 \$	12,128 \$	2,827 \$	6,376 \$	1,715 \$	38,121
State sources								101,636
Federal sources								852,968
Total revenues	688 \$	999 \$	7,500 \$	12,128 \$	2,827 \$	6,376 \$	1,715 \$	992,725
EXPENDITURES:								
Instruction:								
Salaries of teachers								
Purchased professional services				288 \$				114,393
Other Purchase Services								7,107
Textbooks								
Miscellaneous		999	7,500	815		1,400		9,715
General supplies				8,805		4,976	1,243	172,116
Total instruction		999	7,500	9,908		6,376	1,243	303,331
Support services:								
Salaries of other professional staff							77	48,007
Other salaries								
Personal services - employee benefits								6,432
Purchased professional services								11,750
Miscellaneous Purchase Services				2,220			395	4,067
Supplies and materials	688				2,827			2,514
Travel								3,733
Total support services	688			2,220	2,827		472	76,503
Facilities acquisition and construction services:								
Instructional equipment								108,712
Total facilities acquisition and construction services								108,712
Total expenditures	688	999	7,500	12,128	2,827	6,376	1,715	488,546

CITY OF ELIZABETH SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

EXPENDITURES:	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Instruction:			
Salaries of teachers	\$ 16,133,279	\$ 16,030,266	\$ 103,013
Other salaries - instruction	7,717,466	7,649,721	67,745
General supplies	138,200	124,227	13,973
Miscellaneous - Other Objects	31,765	20,488	11,277
Total instruction	<u>24,020,710</u>	<u>23,824,702</u>	<u>196,008</u>
Support services:			
Salaries - supervisors of instruction	128,753	128,750	3
Salaries - other professional staff	3,964,861	3,747,397	217,464
Benefits	10,639,734	10,639,721	13
Purchased Ed services- contracted Pre-K	11,082,489	11,082,489	
Other purchased professional services	51,404	17,996	33,408
Travel	11,400	9,751	1,649
Supplies	65,630	47,409	18,221
Other Objects	1,335	1,000	335
Total support services	<u>25,945,606</u>	<u>25,674,513</u>	<u>271,093</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>\$ 49,986,816</u>	<u>\$ 49,499,215</u>	<u>\$ 487,601</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2017-2018 Pre-K/ECPA Allocation	\$ 45,570,636
Add: Actual ECPA Carryover (June 30, 2017)	2,019,864
Add: Prior Year Cancelled Payables- Pre-K	615,563
Add: Budgeted Transfer From General Fund	3,541,104
Total Funds Available for 2017-2018 Budget	<u>51,747,167</u>
Less: 2017-2018 Budgeted Pre-K (including prior year carryover)	<u>(49,986,816)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2018	1,760,351
Add: June 30, 2018 Unexpended Pre-K	<u>487,601</u>
2017-2018 Actual Carryover - Pre-K	<u>\$ 2,247,952</u>
2017-2018 Pre-K Carryover Budgeted in 2018-2019	<u>\$ 1,106,885</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, 2018

<u>ISSUE/PROJECT TITLE</u>	<u>ORIGINAL DATE</u>	<u>APPROPRIATIONS</u>	<u>PRIOR YEAR</u>	<u>EXPENDITURES TO DATE CURRENT YEAR</u>	<u>(MEMO ONLY) UNEXPENDED PROJECT BALANCE</u>
Various Projects Constructed by NJSCC/SDA	Various	\$ 127,017,909	\$ 86,817,951	\$ -	40,199,959
Totals		\$ 127,017,909	\$ 86,817,951	\$ -	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, 2018

Fund balance - beginning	\$ <u>40,199,959</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>-</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 NISCC/SDA ON-BEHALF OF THE DISTRICT  
FOR THE YEAR ENDED JUNE 30, 2018

	<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	86,817,951	-	86,817,951	127,017,909
Construction services	86,817,951	-	86,817,951	127,017,909
Total expenditures	<u>86,817,951</u>		<u>86,817,951</u>	<u>127,017,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$40,199,958</u>	<u>-</u>	<u>\$40,199,958</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

## 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, 2018

	Trust		Agency			June 30 2018
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Payroll	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,003,080	\$ 54,610	\$ 1,057,690	\$ 302,742	\$ 20,590,916	\$ 21,951,347
Intrafund Receivable	2,109,077		2,109,077		467,205	2,576,282
<b>Total Assets</b>	<b>\$ 3,112,157</b>	<b>\$ 54,610</b>	<b>\$ 3,166,767</b>	<b>\$ 302,742</b>	<b>\$ 21,058,121</b>	<b>\$ 24,527,630</b>
<b>LIABILITIES</b>						
Payroll deductions and withholdings	\$	\$	\$	\$	\$ 18,131,358	\$ 18,131,358
Interfund payable					817,685	817,685
Intrafund Payable					2,109,077	2,109,077
Due to student groups				302,742		302,742
<b>Total liabilities</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ 302,742</b>	<b>\$ 21,058,121</b>	<b>\$ 21,360,863</b>
<b>NET POSITION</b>						
Held in trust for unemployment claims and other purposes	3,112,157		3,112,157			3,112,157
Held in trust for scholarship awards		54,610	54,610			54,610
<b>Total net position</b>	<b>\$ 3,112,157</b>	<b>\$ 54,610</b>	<b>\$ 3,166,767</b>	<b>\$</b>	<b>\$</b>	<b>\$ 3,166,767</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ADDITIONS:</b>			
Contributions:			
Donations	\$	\$ 2,300	\$ 2,300
Employee contributions	409,397		409,397
Total Contributions	<u>409,397</u>	<u>2,300</u>	<u>411,697</u>
Total additions	<u>409,397</u>	<u>2,300</u>	<u>411,697</u>
<b>DEDUCTIONS:</b>			
Scholarships awarded		<u>5,047</u>	<u>5,047</u>
Total deductions		<u>5,047</u>	<u>5,047</u>
Change in net position	409,397	(2,747)	406,650
Net position—beginning of the year	<u>2,702,760</u>	<u>57,357</u>	<u>2,760,117</u>
Net position—end of the year	<u>\$ 3,112,157</u>	<u>\$ 54,610</u>	<u>\$ 3,166,767</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	Balance June 30, 2017	Cash Receipts	Cash Disbursements	Balance June 30, 2018
Pre-K - Grade 8 Schools				
George Washington School #1	\$ 91	\$ 17,310	\$ 16,057	\$ 1,344
Battin # 4	3,044	20,114	19,289	3,869
Mable G. Holmes # 5	1,038	14,208	13,355	1,891
Marquis de Lafayette #6	1,580	12,816	12,566	1,830
Terrence C. Reilly School # 7	7,514	114,903	112,990	9,428
iPrep Academy School # 8	5,593	33,431	29,000	10,024
Elmora School # 12	-			-
Benjamin Franklin # 13	4,317	-	2,610	1,707
Christopher Columbus School # 15	-			-
Madison Monroe School # 16	1,712	28,401	21,378	8,735
Robert Morris School # 18	6,995	41,885	41,183	7,697
Woodrow Wilson School # 19	4,233	9,025	9,244	4,015
Victor Mravlag School # 21	8,450	47,710	45,155	11,005
William Halloran School # 22	8,595	90,683	79,339	19,940
Nicholas Murray Butler # 23	(226)	19,561	16,939	2,396
Dr. Orlando Edreira Academy # 26	4,799	-	1,452	3,347
Dr. Antonia Pantoja # 27	4,252	3,878	1,243	6,887
Juan Pablo Duarte-Jose Julian Marti # 28	4,644	22,762	23,554	3,852
Dr. Albert Einstein Academy # 29	5,896	10,998	10,165	6,729
Ronald Reagan Academy # 30	11,483	51,106	50,010	12,578
Total prek - grade 8 schools	<u>84,010</u>	<u>562,320</u>	<u>528,659</u>	<u>117,671</u>
High school:				
Activity account	147,745	426,403	393,659	180,489
Athletic Account	7,572	97,784	100,774	4,582
Total high school	<u>155,317</u>	<u>524,187</u>	<u>494,433</u>	<u>185,071</u>
Total all schools	<u>\$ 239,327</u>	<u>\$ 1,086,507</u>	<u>\$ 1,023,092</u>	<u>\$ 302,742</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
PAYROLL AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>Balance</u> <u>June 30, 2017</u>	<u>Increased</u> <u>By</u>	<u>Decreased</u> <u>By</u>	<u>Balance</u> <u>June 30, 2018</u>
Assets:				
Cash and cash equivalents	\$ 18,294,214	\$ 157,373,455	\$ 155,076,753	\$ 20,590,916
Interfund Receivable	<u>367,807</u>	<u>467,205</u>	<u>367,807</u>	<u>467,205</u>
Total Assets	<u>\$ 18,662,021</u>	<u>\$ 157,840,660</u>	<u>\$ 155,444,560</u>	<u>\$ 21,058,121</u>
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 15,926	\$ 42,312	\$ 48,042	\$ 10,196
Summer payment plan	14,456,545	14,858,547	14,455,028	14,860,064
Teachers' Pension and Annuity Fund	1,782,394	25,527,107	25,140,761	2,168,740
Public Employees' Retirement System	616,782	11,253,048	11,017,696	852,133
Other withholdings	<u>91,288</u>	<u>104,914,634</u>	<u>104,765,698</u>	<u>240,225</u>
Total payroll deductions and withholdings	<u>16,962,935</u>	<u>156,595,647</u>	<u>155,427,224</u>	<u>18,131,358</u>
Interfund payable-General Fund		835,021	17,336	817,685
Intrafund Payable	<u>1,699,086</u>	<u>409,991</u>	<u></u>	<u>2,109,077</u>
Total liabilities	<u>\$ 18,662,021</u>	<u>\$ 157,840,660</u>	<u>\$ 155,444,560</u>	<u>\$ 21,058,121</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, 2018

Series	Interest Rate Payable	Amount of Original Issue	Amount			Amount Outstanding June 30, 2018	Amount Due in one year	Amount Due beyond one year					
			Outstanding June 30, 2017 (As Restated)	Increased	Decreased								
Computers	2.65%	441,599	\$	441,599	100,000	\$	341,599	\$	51,071	\$	290,528		
School Buses	2.89%	507,489		507,489	100,000		407,489		54,870		352,620		
Computers	3.28%	14,091,750		14,091,750	3,695,280		10,396,470		3,354,264		7,042,206		
School Buses	2.04%	532,937		372,937	44,960		327,977		41,439		286,538		
Info Tech.	1.98%	345,000		227,743	112,757		114,986		114,986				
Computers	0.69%	953,355		712,547	235,881		476,666		237,512		239,154		
Bleachers	0.03297	521,000		400,000	82,215		317,785		75,529		242,256		
Computers	2.76%	456,164		278,011	87,093		190,918		88,886		102,032		
Computers	1.98%	1,484,553		792,214	341,212		451,002		348,595		102,407		
Phone Upgrade	3.18%	294,498		218,508	70,538		147,970		72,812		75,158		
Photocopiers	4.73%	1,103,722		549,511	228,470		321,041		239,516		81,525		
Computers	1.67%	8,448,828		2,509,072	1,999,827		509,245		509,245				
Electrical Equipment	2.23%	9,951,326		7,538,657	674,506		6,864,151		691,187		6,172,964		
Photocopiers	5.60%	731,158		239,064	158,667		80,397		80,397				
Computers	3.09%	7,534,234		157,807	157,807								
Photocopiers	3.40%	849,923		30,716	30,716								
Photocopiers	5.49%	231,010		33,080	33,080								
				\$	28,151,616		\$	20,947,695		\$	5,960,308	\$	14,987,388

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES  
AS OF JUNE 30, 2018

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2017	Decreased	Amount Outstanding June 30, 2018	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 253,000	\$ 36,000	\$ 217,000	\$ 36,000	\$ 181,000
507-509 Westminster	5.00%	499,000	393,250	56,250	337,000	56,250	280,750
		\$	\$ 646,250	\$ 92,250	\$ 554,000	\$ 92,250	\$ 461,750

**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	2018	
<b>Governmental activities</b>										
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	\$ 407,746,904	
Restricted	6,022,805	3,552,074	26,223,973	20,724,606	9,707,286	10,662,888	1,976,007	-	-	
Unrestricted (deficit)	(31,940,925)	(34,416,207)	(38,215,558)	(40,519,817)	(46,900,204)	(221,900,459)	(204,245,987)	(223,366,797)	(225,686,920)	
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	\$ 182,059,984	
<b>Business-type activities</b>										
Net investment in capital assets	590,736	\$ 473,462	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412	\$ 201,820	
Unrestricted	385,719	1,312,643	1,295,197	1,225,868	1,607,028	1,530,258	2,223,349	2,101,539	1,766,994	
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	\$ 1,968,814	
<b>District-wide</b>										
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	\$ 407,948,724	
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)	(223,919,920)	
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	\$ 184,028,798	

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	2018
<b>Expenses</b>									
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	\$ 248,081,427
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	101,416,603
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	52,528,345
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	12,037,191
Community service	291,774	286,615	390,592	316,274	324,002	341,172	639,556	733,662	977,353
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	101,254,576
School administrative services	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	18,827,557	18,730,110	19,799,399
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	14,385,850
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	13,498,000
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	68,834,342	72,801,577
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	22,859,742
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	272,265
Interest on long-term debt	132,577	133,362	96,522	115,221	495,380	609,134	531,855	32,238	27,625
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	16,221,490
Total governmental activities expenses	437,254,574	439,117,895	498,391,558	524,707,862	538,608,041	561,388,985	600,816,433	675,900,626	676,161,443
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	20,016,503
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	20,016,503
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	\$ 696,177,946
<b>Program Revenues</b>									
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	\$ 176,383,481
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	176,383,481
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	1,937,218
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	17,565,148
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	19,502,366
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	\$ 195,885,847

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	2018	
<b>Net (Expense)/Revenue</b>										
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)	\$ (499,777,963)	
Business-type activities	157,506	808,969	3,941	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	
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)	\$ (500,292,100)	
<b>General Revenues and Other Changes in Net Assets</b>										
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	\$ 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	358,581,303	
Miscellaneous income							67,395,262	76,184,874	68,710,946	
Disposal of Capital Assets	2,362,022	1,596,171	11,589,306	1,984,956	1,426,535	3,145,731	2,990,206	4,081,183	5,485,250	
Prior Year Accounts Receivable Cancelled							(2,164,050)		(18,378)	
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	\$ 492,572,246	
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	\$ 492,572,246	
<b>Change in Net Assets</b>										
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)	\$ (7,205,717)	
Business-type activities	161,760	809,650	4,165	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	
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)	\$ (7,719,854)	

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	2018	
General Fund										
Restricted	\$ 622,805	\$ 4,720	\$ 7,173,983	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007	\$ -	\$ -	
Unreserved (deficit)	(19,766,258)	(19,132,254)	(16,435,424)	(12,948,807)	(21,855,329)	(18,134,895)				
Total general fund	<u>\$ (19,143,453)</u>	<u>\$ (19,127,534)</u>	<u>\$ (9,261,441)</u>	<u>\$ (11,421,096)</u>	<u>\$ (21,541,565)</u>	<u>\$ (17,458,944)</u>	<u>\$ 1,976,007</u>	<u>\$ -</u>	<u>\$ -</u>	
All Other Governmental Funds										
Assigned:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Designated for Subsequent Years Expenditure									800,291	
Unassigned, reported in:										
General fund (deficit)	\$ (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 (deficit)									(4,556,972)	
Total all other governmental funds	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (4,592,194)</u>	<u>\$ (5,493,594)</u>	<u>\$ (3,756,681)</u>	

CITY OF ELIZABETH SCHOOL DISTRICT  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
Local tax levy	\$ 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	\$ 59,813,124
Tuition charges	-	184,537	262,350	119,722	101,730	141,288	278,995	251,955	333,618	408,027
Miscellaneous	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	5,115,344
State sources	349,891,477	353,387,107	349,792,350	438,218,790	494,122,902	446,841,042	454,429,467	462,992,105	478,993,058	481,941,135
Federal sources	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	21,612,285
Total revenue	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	568,889,915
<b>Expenditures</b>										
<b>Instruction</b>										
Regular instruction	131,061,242	138,562,381	138,257,528	164,740,364	156,299,752	163,858,030	157,170,915	125,312,249	129,616,516	128,329,155
Special education instruction	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	55,004,246
Other special instruction	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	25,745,542
Other instruction	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	6,492,487
Community service	281,828	291,774	286,615	390,592	316,274	324,002	341,172	338,366	355,408	476,865
<b>Support Services:</b>										
Tuition	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	29,917,316
Student & inst. related services	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	59,378,466
General administration	5,602,973	5,099,651	6,004,118	6,322,646	6,493,487	7,643,539	9,800,109	17,624,087	18,580,677	18,580,677
School administrative services	16,559,445	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	7,479,054	11,801,538	5,777,708
Central services & Admin Info Tech	-	-	-	-	-	-	-	9,982,315	11,145,289	9,510,523
Plant operations and maintenance	37,230,419	40,399,673	40,706,378	52,118,683	58,803,019	53,920,203	49,414,435	48,939,697	50,987,553	54,292,190
Pupil transportation	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	20,634,902
Business and other support services	7,998,463	9,366,197	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	133,402,572	141,438,250	149,631,645
Unallocated benefits	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	149,631,645
Special Schools	55,977	29,525	36,214	90,742	117,441	93,473	90,927	278,524	249,261	272,265
Capital outlay	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	18,149,854
Total expenditures	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	582,193,841
Excess (Deficiency) of revenues over (under) expenditures	(9,893,071)	(4,272,292)	(4,153,923)	18,178,898	(7,330,948)	(12,955,093)	4,519,922	16,924,450	(4,708,699)	(13,303,926)
<b>Other Financing sources (uses)</b>										
Capital leases (non-budgeted)	-	-	-	-	-	-	-	2,580,215	1,831,292	15,040,838
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	15,040,838
Net change in fund balances	(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)	1,736,912
Debt service as a percentage of noncapital expenditures	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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	Accounts Payable Cancelled	E-Rate Reimbursements	Miscellaneous	Total
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	-		1,360,809	1,048,401	2,738,251
2017	355,973	148,185	-	1,205,321	21,365	2,016,721	3,747,565
2018	327,551	170,193	-	3,274,630		2,029,107	5,801,481

Source: District records

CITY OF ELIZABETH SCHOOL DISTRICT  
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY  
 UNAUDITED

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Tax Exempt Property <sup>c</sup>	Total Assessed Value <sup>c</sup>
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
2018	54,656,200	523,010,100	-	-	149,775,000	79,218,500	96,934,800	903,622,000	1,807,196,600

Less : Tax Exempt Property	Net Valuation Taxable	Public Utilities <sup>a</sup>	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>b</sup>
2009	906,472,825	1,450,925	9,474,219,693	0.049
2010	906,491,116	1,555,416	8,719,395,910	0.054
2011	906,866,041	1,703,901	7,803,455,304	0.054
2012	901,140,013	1,947,513	7,089,935,735	0.054
2013	897,432,852	1,716,152	6,809,535,047	0.058
2014	900,763,476	1,601,776	6,569,586,764	0.058
2015	897,539,015	1,734,715	6,864,594,705	0.067
2016	902,040,188	1,800,188	6,803,176,683	0.066
2017	903,427,964	2,047,964	6,965,180,975	0.066
2018	905,439,233	1,864,633	7,548,760,088	0.066

Source: Abstract of Ratables Union County

**Note:** Real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation.

**a** Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies

**b** Tax rates are per \$100

**c** Added Total Exempt Property resulting in Total Assessed Value calculation change 2015

CITY OF ELIZABETH SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAX RATES  
UNAUDITED

Fiscal Year Ended June 30,	City of Elizabeth School District Direct Rate			Overlapping Rates			Total Direct and Overlapping Tax Rate
	Basic Rate	General Obligation Debt Service	Total Direct School Tax Rate	City of Elizabeth	Union County		
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
2018	0.066	0.000	0.066	0.175	0.044		0.285

Source: Abstract of Ratables Union County



CITY OF ELIZABETH SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAX PAYERS - CURRENT YEAR AND NINE YEARS AGO  
UNAUDITED

Taxpayer	2018		2009	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Taxpayer 1	72,060,500	7.99%	N/A	N/A
Taxpayer 2	32,704,300	3.63%	N/A	N/A
Taxpayer 3	11,123,600	1.23%	N/A	N/A
Taxpayer 4	9,202,400	1.02%	N/A	N/A
Taxpayer 5	7,237,200	0.80%	N/A	N/A
Taxpayer 6	6,362,100	0.71%	N/A	N/A
Taxpayer 7	6,029,100	0.67%	N/A	N/A
Taxpayer 8	4,681,000	0.52%	N/A	N/A
Taxpayer 9	4,600,800	0.51%	N/A	N/A
Taxpayer 10	4,144,500	0.46%	N/A	N/A
Total	\$ 158,145,500	17.53%	\$ -	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	
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%	-
2018	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 <sup>a</sup>	Per Capita <sup>a</sup>
	General Obligation Bonds	Mortgage	Capital Leases	Note Payable	Capital Leases	Capital Leases			
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	27,979,709	-	-	28,625,959	0.86%	223	
2018	-	554,000	20,947,695	-	-	21,501,695	0.62%	165	

**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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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
2017	-	-	-	0.00%	n/a
2018	-	-	-	0.00%	n/a

**Notes:** Details regarding the district's outstanding debt can be found in the notes to the financial statements.

**a** See Exhibit NJ J-6 for property tax data.

**b** Population data can be found in Exhibit NJ J-14.

CITY OF ELIZABETH SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2017  
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	\$ 140,239,051	100%	\$ 140,239,051
City of Elizabeth Parking Authority	6,055,000	100%	6,055,000
County of Union - City's Share	945,752,841	10.77%	101,895,411
Subtotal, overlapping debt			<u>248,189,462</u>
<b>Elizabeth District Direct Debt</b>			<u>-</u>
<b>Total direct and overlapping debt</b>			<u>\$ 248,189,462</u>

**Sources:** City of Elizabeth Chief Financial Officer

CITY OF ELIZABETH SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 UNAUDITED

Legal Debt Margin Calculation for Year 2017

Equalized valuation basis

2016	\$	6,685,106,716
2017		6,993,686,020
2018		7,449,421,488
[A]	\$	<u>21,128,214,224</u>

Average equalized valuation of taxable property

[A/3]	\$	7,042,738,075
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Debt limit (4% of average equalization value)

[B]		281,709,523
-----	--	-------------

Total Net Debt Applicable to Limit

[C]		-
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Legal debt margin

[B-C]	\$	281,709,523
-------	----	-------------

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	\$ 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	\$ 281,709,523
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ <u>535,274,152</u>	\$ <u>540,319,691</u>	\$ <u>509,471,222</u>	\$ <u>464,369,329</u>	\$ <u>428,642,546</u>	\$ <u>404,329,421</u>	\$ <u>399,909,784</u>	\$ <u>265,934,287</u>	\$ <u>273,139,563</u>	\$ <u>281,709,523</u>
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
UNAUDITED

Year	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
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%
2018	130,215	3,451,028,466	26,503	5.70%

**Source:**

**a** Population information provided by the NJ Dept of Labor and Workforce Development

**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

	2018		2010		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Tritas Hospital	1,880	1.50%	Federal Express	3,356	3.73%
Maier Terminals	1,121	0.90%	Tritas	3,000	3.33%
Wakefern Food Corp.	964	0.77%	Wakefern Food Corp.	1,400	1.56%
AFI Food Corp	554	0.44%	New England Motor Freight	1,000	1.11%
Olympia Trail Bus Co.	443	0.35%	Interbake Foods	850	0.94%
Actavis	402	0.32%	Michael Foods	750	0.83%
New England Motor Freight	387	0.31%	IKEA U.S. Inc.	740	0.82%
Atalanta Food Corp.	254	0.20%	Nielsen Detective Agency	600	0.67%
Duro Hilex Poly, Inc.	214	0.17%			0.00%
Ikea US East LLC	219	0.18%			0.00%
	<u>6,438</u>	<u>5.15%</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>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>	<u>2018</u>
Instruction:										
Regular	1,476	1,690	1,566	1,930	2,022	2,068	2,012	1,924	2,043	2,020
Special education	286	425	435	234	247	313	286	279	300	308
Other special education	206	214	200	188	190	152	144	130	167	187
Vocational	13	12	13	8	8	21	18	15	13	16
Other instruction	214	167	171	75	74	79	79	72	76	81
Support Services:										
Student & instruction related services	412	454	414	450	477	462	402	368	406	418
General administration	10	8	8	7	7	9	8	7	6	8
School administrative services	103	108	106	117	115	106	103	98	116	118
Central services	24	24	27	19	18	29	23	25	28	28
Administrative information technology	50	52	52	50	49	40	40	40	44	46
Plant operations and maintenance	571	573	565	625	674	584	536	510	571	592
Pupil transportation	31	32	28	12	10	64	62	58	65	62
Other support services	247	205	191	183	185	193	172	164	172	182
Food Service	267	243	216	164	195	218	197	182	185	193
<b>Total</b>	<b>3,910</b>	<b>4,207</b>	<b>3,992</b>	<b>4,062</b>	<b>4,271</b>	<b>4,338</b>	<b>4,082</b>	<b>3,872</b>	<b>4,192</b>	<b>4,259</b>

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT  
OPERATING STATISTICS  
UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Early Childhood	Elementary K-8 <sup>d</sup>	Middle School <sup>d</sup>	Senior High School				
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%
2018	27,218	564,043,987	20,723	2.81%	2,117	13.0	13.8	-	13.7	27,233.2	25,663.6	2.08%	94.24%

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

<u>District Building</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>	<u>2018</u>
<i>Elementary</i>										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	156,748	174,460	174,460	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,025	1,027	1,280	1,313	1,344	1,365	1,343	1,406	1,437	1,484
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	645	440	594	635	644	682	695	680	668	693
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	576	602	602	651	658	687	702	711	710	748
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	922	778	852	792	846	884	918	960	976	1,031
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	641	676	703	733	742	670	681	670	683	671
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	411	411	411	435	484	455	481	476	478	451
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	110,510
Capacity (students)										
Enrollment	734	764	764	764	779	783	792	842	833	839
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	501	646	646	664	644	682	693	661	688	650
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	45,655	86,527	86,527	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	515	554	714	770	782	786	731	680	712	706
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	111,156	140,236	140,236	140,236	140,236	140,236	140,236	140,236
Capacity (students)										
Enrollment	875	-	819	968	1,059	970	968	974	928	915
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	540	577	577	563	561	539	578	560	545	581
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	623	678	735	741	714	714	707	662	657	633
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	339	371	371	452	457	421	397	360	392	394
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	40,805	80,760	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	263	140	169	192	218	418	493	597	637	612
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	69,236	92,236	92,236	92,236	92,236	93,000	99,000
Capacity (students)										
Enrollment	831	639	726	743	757	715	799	773	738	787
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	541	555	555	560	597	612	691	653	663	666
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	123,000	123,000
Capacity (students)										
Enrollment	500	483	526	524	524	502	499	504	500	650

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
UNAUDITED

<u>District Building</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>	<u>2018</u>
<b>Number 27 Dr. Antonio Pantoja</b>										
Square Feet	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806
Capacity (students)										
Enrollment	896	892	1,012	1,029	1,033	979	989	1,023	1,026	1,005
<b>Number 28 Juan Pablo Duarte-Jose Julian Marti</b>										
Square Feet	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532
Capacity (students)										
Enrollment	680	816	919	906	971	917	948	994	1,006	983
<b>Number 29 Dr. Albert Einstein (2006)</b>										
Square Feet	-	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666
Capacity (students)										
Enrollment	768	665	798	810	811	793	804	811	824	809
<b>Number 30 Ronald Regan (2006)</b>										
Square Feet	-	-	-	-	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)										
Enrollment	752	677	784	778	784	791	767	791	817	788
<b>Number 31 Monsignor Joao S. Antao</b>										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	144,000	144,000
Capacity (students)										
Enrollment	345	345	677	772	777	945	967	959	965	1,091
<b>Number 8 I Prep Academy</b>										
Square Feet	-	-	-	-	40,516	40,516	40,516	40,516	40,516	40,516
Capacity (students)										
Enrollment	-	-	-	-	-	383	406	405	428	429
<b><u>Early Childhood Centers</u></b>										
<b>Number 50 Francis E Smith Early Childhood Center (2002)</b>										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)										
Enrollment	300	300	300	300	300	300	309	300	304	310
<b>Number 51 Donald Stewart Early Childhood Center (2004)</b>										
Square Feet	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140
Capacity (students)										
Enrollment	300	300	300	300	300	300	306	307	304	304
<b>Number 52 DR. Martin L. King Childhood Center (2005)</b>										
Square Feet	54,959	54,959	54,959	58,857	58,857	58,857	58,857	58,857	58,857	58,857
Capacity (students)										
Enrollment	300	300	300	300	300	300	308	307	306	305
<b><u>High School</u></b>										
<b>John E Dwyer Tech Academy (1977)</b>										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)										
Enrollment	5,077	679	687	721	769	816	840	840	933	866
<b>Admiral William F. Halsey /Aboff Building (1983)</b>										
Square Feet	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109
Capacity (students)										
Enrollment	-	944	1,054	1,030	1,102	1,105	1,277	1,277	1,115	1,115
<b>Number 84 Thomas Jefferson Arts Academy (1929)</b>										
Square Feet	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020
Capacity (students)										
Enrollment	-	814	889	836	797	827	929	1,066	1,078	1,118
<b>Thomas A. Edison Career and Technical Academy (1937)</b>										
Square Feet	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440
Capacity (students)										
Enrollment	-	655	720	663	694	700	687	670	523	593
<b>Edison Academy Annex</b>										
Square Feet	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	-	195	199
<b>Number 80 Alexander Hamilton Preparatory Academy</b>										
Square Feet	49,448	49,448	49,448	53,088	53,088	53,088	53,088	53,088	117,344	117,344
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	-	985	1,001
<b>Number 82A Dwyer Academy Annex</b>										
Square Feet									69,236	63,236
Capacity (students)										
Enrollment									355	356
<b>Number 89 Frank J. Cicarell</b>										
Square Feet									183,822	183,822
Capacity (students)										
Enrollment									979	1,068

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
UNAUDITED

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<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	698	712	712	730	828	791	847	848	862	854
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	784	1,390	910	998	994	1,018	1,004	1,034	1,055	1,077
Number 90 J.C. Bollwage Finance Academy										
Square Feet	40,805	40,805	40,805	53,088	53,088	53,088	53,088	53,088	53,088	53,088
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	-	299	397

Number of Schools at June 30, 2018  
 Elementary = 26  
 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
George Washington School # 1	N/A	\$ 246,057	\$ 289,029	\$ 320,194	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 460,240	\$ 4,166,855
Winfield Scott School # 2	N/A	123,676	143,350	137,726	156,768	122,078	241,574	176,863	152,610	173,055	181,259	1,608,959
Peterstown School # 3	N/A	153,951	175,176	165,712	145,007	139,251	151,477	145,658	594,934	180,337	154,440	2,005,943
Marquis de Lafayette #6	N/A	165,326	206,933	212,437	231,061	251,132	322,983	281,201	314,090	328,222	306,511	2,619,896
Elmora School # 12	N/A	91,687	84,728	91,942	112,565	152,422	156,558	173,588	122,591	163,505	158,880	1,308,466
Benjamin Franklin School # 13	N/A	126,055	114,854	113,223	121,994	170,107	134,692	158,542	137,302	230,303	179,100	1,486,172
Abraham Lincoln School # 14	N/A	123,335	144,092	128,599	170,121	170,704	308,413	224,614	182,406	265,494	234,272	1,952,050
Christopher Columbus School # 15	N/A	65,113	80,941	80,535	96,208	150,400	107,998	105,677	223,023	147,571	119,246	1,176,712
Madison Monroe School # 16	N/A	83,505	90,131	134,423	181,575	192,151	327,776	207,067	180,957	187,025	176,845	1,761,455
Mabel Holmes School # 5	N/A	139,554	200,200	210,423	274,724	293,791	340,239	287,850	237,232	296,197	277,977	2,558,187
Robert Morris School # 18	N/A	93,177	87,097	109,494	113,275	150,390	229,325	116,071	112,664	232,361	159,532	1,403,386
Woodrow Wilson School # 19	N/A	95,177	109,783	144,232	170,220	161,453	165,004	164,126	122,451	231,102	184,010	1,547,558
John Marshall School # 20	N/A	69,905	103,939	88,242	130,342	91,725	104,991	146,442	95,911	201,043	137,596	1,170,136
No. 87 Lower Academy	N/A	63,692	60,699	70,776	67,519	42,781	42,480	98,730	54,545	72,217	294,135	867,574
No. 90 J.C. Bollwage Finance Academy	N/A	90,470	110,657	108,735	133,160	134,837	325,259	173,547	133,456	102,050	165,736	1,477,907
No. 82A Dwyer Academy Annex	N/A	124,682	135,127	155,974	176,572	214,207	182,940	237,448	287,204	247,585	408,800	2,170,539
Charles Hudson # 25	N/A	132,497	155,567	154,016	155,420	161,232	259,708	213,826	163,798	222,742	202,534	1,821,340
No. 23 N. Murray Butler (prev 26)	N/A	124,758	125,752	121,675	98,049	159,667	136,178	188,034	110,413	212,541	178,319	1,455,386
Terence Rolly School # 7	N/A	247,522	311,417	302,899	238,518	339,732	308,449	269,185	360,318	371,811	304,951	3,054,802
Alexander Hamilton #80	N/A	123,206	138,273	178,671	230,826	246,767	471,970	260,008	187,105	241,804	536,031	2,614,661
Joseph Batim #4	N/A	211,375	190,047	207,254	235,985	269,503	293,267	236,886	314,756	275,848	233,148	2,468,069
Dwyer/Halsey Academy	N/A	657,173	716,486	690,699	672,616	843,746	1,395,217	873,083	856,488	834,875	1,101,290	8,641,673
No. 84 Jefferson Arts Academy	N/A	248,490	357,678	292,834	296,311	415,480	348,965	413,152	293,826	421,500	428,995	3,517,231
No. 83A Halsey Health & Safety Annex	N/A	55,039	48,942	60,824	108,139	58,067	80,038	136,218	64,688	93,690	81,914	787,559
No. 87 Edison Career & Tech. Academy	N/A	180,544	280,608	246,693	304,552	346,915	714,773	371,717	234,892	300,127	379,982	3,360,803
Francis C. Smith ECC #50	N/A	89,320	74,494	83,352	92,725	93,206	86,412	88,091	76,256	136,392	96,475	916,723
Donald Stewart ECC #51	N/A	81,275	98,785	87,931	94,980	110,461	86,542	100,564	95,739	161,207	127,925	1,045,409
Dr. Martin Luther King ECC #52	N/A	70,125	85,980	90,975	92,608	88,265	107,675	175,607	115,053	132,667	112,888	990,725
Dr. Antonia Pantoja #27	N/A	73,339	113,124	115,045	136,351	141,055	166,855	175,607	169,698	188,822	277,983	1,557,879
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	188,822	216,924	1,718,627
Dr. Albert Einstein #29	N/A	137,192	134,958	147,143	217,836	180,704	206,545	203,937	175,351	210,741	306,378	1,920,785
Ronald Regan Academy #30	N/A	97,555	139,718	141,287	156,435	187,396	191,550	182,024	160,413	227,246	244,181	1,727,805
Victor Mavlag #21	N/A	-	-	-	58,706	-	58,706	118,877	201,303	147,065	190,921	716,872
iPrep Academy #8	N/A	-	-	-	-	-	80,192	149,905	111,059	93,347	78,286	512,789
No. 89 Frank Ciccarell	N/A	-	-	-	-	-	-	-	-	79,817	158,332	238,149
No. 22 W. Halloran	N/A	-	-	-	-	-	-	-	-	-	197,265	197,265
No. 26 Dr. Orlando Edreira Academy	N/A	135,234	153,999	161,077	171,172	154,340	210,242	157,252	175,527	214,015	223,616	1,728,527
Mitchell Bldg/School 23 Annex	N/A	-	-	-	-	-	-	-	-	-	-	-
		\$ 4,608,348	\$ 5,400,269	\$ 5,502,937	\$ 6,100,545	\$ 6,968,685	\$ 8,956,088	\$ 7,720,571	\$ 7,456,448	\$ 8,329,298	\$ 9,276,917	\$ 68,546,347

\* 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>
<b>Property and Casualty Program</b>		
<b>Property Package</b>		
Real & Personal Property	\$ 500,000	\$ 25
Valuable Papers	10,000	
Fungus (Mold) (\$50K per occurrence)	250	
Pollutants and Contaminants Cleanup (per policy year)	250	
Outdoor Property (fences, signs outdoor fixtures)	3,395	
Builders Risk	5,000	
Earthquake per policy year	50,000	100
Flood Zone A (Flood Zone V excluded from all coverage)	2,500	500
Flood - All Others except Zone V which is excluded	50,000	25
Electronic Vandalism	250	5
Equipment Breakdown	100,000	10
Service Interruption	1,000	48 hrs.
Auto Physical Damage (excess)	6,468	2,000
<b>Cyber, Privacy and Network</b>		
Maximum Single Limit	1,000	
Policy Aggregate	1,000	25
<b>Pollution</b>		
Per Pollution Condition	1,000	
Policy Aggregate	1,000	100
<b>Excess Liability - Crime</b>		
Employee Dishonesty	500	250
Forgery & Alteration	500	250
Money Securities	500	250
<b>Excess - General Liability</b>		
Per occurrence	15,000	250
Annual Aggregate	15,000	
Personal/Advertising Injury	Included	
Products Completed	Included	
Sexual Abuse Liability	Included	
Sexual Harassment	Included	
Employee Benefits	15,000	
<b>Excess Liability - Auto</b>		
Auto- CSL (BI & PD)	15,000	250
Property Damage per Accident	5	
Uninsured/Under-insured Per Person	15	
Uninsured/Under-insured Per Accident	35	
Auto Physical Damage	2,000	25

CITY OF ELIZABETH SCHOOL DISTRICT  
INSURANCE SCHEDULE  
UNAUDITED

**School Leaders Legal Liability**

Aggregate/policy period	15,000	250
Errors and Omission	Included	
Employment Practices	Included	
Sex Abuse / Harassment	Included	

**Student Accident**

Aggregate/Catastrophic	5,000
Disability	1,000

**Primary WC-TPA**

First MCO/D&H

**Excess W/C**

Per Occurrence	\$850K-SIR
Employers Liability	

Medical Expense  
 Loss of Life  
 Loss of Eyesight

**Surety Bonds**

P. Grant	300
Blanket Bond	500
H. Kennedy	300
L. Mai	1,300
R. Malhotra	300
G. Matheus	300

**Travel Accidents**

Aggregate	500
Each Occurrence	100

**LIFE & HEALTH PROGRAM**

**Prescription**

Single	250.66
Family	672.53
P&C	339.89

**Dental**

Composite Rate	69.5
Single	14.84
2 Person	28.53
Family	49.69



CITY OF ELIZABETH SCHOOL DISTRICT  
INSURANCE SCHEDULE  
UNAUDITED

<b>Vision</b>		
Rate	5.85	
Per Occurrence	100,000,000	850,000-SIR
Employee Liability	1,000,000	
<b>Surety Bonds</b>		
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	
<b>Travel Accidents</b>		
Aggregate	500,000	
Each Occurrence	100,000	
<b>Prescription</b>		
Single	266,023	
Family	714,030	
P&C	361,000	
<b>Dental</b>		
Composite Rate	67,610	

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**SINGLE AUDIT 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 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, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District (the "District") as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 15, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal 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 School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

## SUPLEE, CLOONEY & COMPANY

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

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We however did note immaterial instances of noncompliance that we have reported to the Board of Education of the City of Elizabeth School District in a separate Auditor's Management Report on Administrative Findings – Financial and Compliance dated February 15, 2019.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
PUBLIC SCHOOL ACCOUNTANT NO. 948

February 15, 2019



# 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 ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL  
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH 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, County of Union, State of New Jersey compliance with the types of compliance requirements described in the *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, 2018. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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 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 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, County of Union, State of New Jersey 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, 2018.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-01 and 2018-002. Our opinion on each major federal program is not modified with respect to these matter.

The City of Elizabeth School District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Elizabeth School District response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***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 and 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.

**SUPLEE, CLOONEY & COMPANY**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and State of New Jersey OMB 15-08. Accordingly, this report is not suitable for any other purpose.

  
\_\_\_\_\_  
CERTIFIED PUBLIC ACCOUNTANTS

  
\_\_\_\_\_  
PUBLIC SCHOOL ACCOUNTANT NO. 948

February 15, 2019



CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEARS ENDED JUNE 30, 2018

Federal Award Number	Federal Award Allocation Number	Grant or Special Project Number	Program or Project Amount	Grant Period From To	Balance June 30, 2017	Adjustment	Balance June 30, 2017	Carryover/(Over) Amount	Cash Received	Budgetary Expenditures	Adjustments	(Accounts Receivable)	Unearned Revenues/ Interfund Payable	Due to City/County at June 30, 2018
<b>U.S. Department of Education</b>														
<b>Passed - through State Department of Education:</b>														
<b>Special Revenue Fund:</b>														
93-778	1806NSMAP	N/A	1,173,846	7/1/2017	\$	\$	1,173,846	\$	1,173,846	(1,173,846)	\$	\$	\$	\$
93-778	1706NSMAP	N/A	1,059,980	7/1/2016	(133,329)	(133,329)	(133,329)		1,337,175	(1,173,846)				
97-036	N/A	N/A	139,281	7/1/2017	(133,329)	(133,329)	(133,329)		1,39,281	(139,281)				
<b>Total General Fund</b>														
<b>Special Revenue Fund:</b>														
<b>Passed - through State Department of Education:</b>														
<b>Special Education Cluster</b>														
84-027	8027A151100	IDEA23601 8	7,364,637	7/1/2017	(1,078,185)	(1,078,185)	(1,078,185)		5,471,513	(6,579,816)	5,490	(1,102,813)		
84-027	8027A151100	IDEA23601 8	7,016,440	7/1/2016	(1,078,185)	(1,078,185)	(1,078,185)		1,279,913	(1,331,133)	3,490	(5,220)		
84-173	8027A151100	IDEA23601 8	133,133	7/1/2017	(1,078,185)	(1,078,185)	(1,078,185)		6,677,611	(6,712,949)		(1,108,033)		
<b>Total Special Education Cluster</b>														
84-010	5010A170030	NCLB132018	10,166,876	7/1/2017	(2,640,666)	(2,640,666)	(2,640,666)		8,047,167	(9,729,061)	17,935	(1,663,959)		473,967
84-010	5010A170030	NCLB132018	9,466,378	7/1/2016	(2,640,666)	(2,640,666)	(2,640,666)		31,176,353	(31,176,353)		(22,191)		
84-010	5010A170030	NCLB132018	486,378	7/1/2017	(2,640,666)	(2,640,666)	(2,640,666)		16,300	(38,492)		(14,454)		
84-024	8424A170031	NCLB132018	124,857	7/1/2017	(36,717)	(36,717)	(36,717)		94,004	(84,425)	1,248	(44,684)		
84-002	N/A	N/A	90,000	7/1/2017	(36,717)	(36,717)	(36,717)		38,493	(84,425)		(87,089)		
84-002	N/A	N/A	80,000	7/1/2017	(36,717)	(36,717)	(36,717)		183,743	(270,832)		(413,882)		
84-048	V088A140030	N/A	305,596	7/1/2017	2,781	2,781	2,781		992,586	(1,406,518)	50		2,781	
84-048	V088A140030	N/A	287,971	7/1/2016	2,781	2,781	2,781							
84-077	5367A160029	NCLB132018	1,789,790	7/1/2017	(636,892)	(636,892)	(636,892)		674,268	(1,406,518)				
84-307	5367A160029	NCLB132017	1,789,790	7/1/2016	(636,892)	(636,892)	(636,892)							
<b>Total Special Revenue Fund</b>														
<b>Enterprise Fund:</b>														
<b>Passed - through State Department of Education:</b>														
<b>Child Nutrition Cluster</b>														
84-365	S365A170030	NCLB132018	1,199,980	7/1/2017	(508,574)	(508,574)	(508,574)		927,806	(1,145,658)		(217,852)		
84-365	S365A170030	NCLB132018	1,199,980	7/1/2016	(508,574)	(508,574)	(508,574)		3,177,154	(3,177,154)		(43,404)		
84-365	S365A170030	NCLB132017	295,870	7/1/2016	(170,098)	(170,098)	(170,098)		170,098	(220,629)				
84-186	N/A	N/A	251,100	9/1/2003	99,186	99,186	99,186						991,86	
12-335	N/A	N/A	285,576	9/1/2002	88,276	88,276	88,276						88,276	
12-335	N/A	N/A	85,168	7/1/2017	(7,097)	(7,097)	(7,097)		77,956	(77,957)	7,097			
84-593C	N/A	N/A	82,366	7/1/2016	(7,097)	(7,097)	(7,097)		7,097	(804,170)		(515,625)		11,446
84-593C	N/A	N/A	515,625	7/1/2017	(7,097)	(7,097)	(7,097)		21,744,279	(20,299,158)	31,820	(4,131,713)		234,715
<b>Total Enterprise Fund</b>														
<b>U.S. Department of Agriculture</b>														
<b>Passed - through State Department of Education:</b>														
<b>Child Nutrition Cluster</b>														
10-553	181N304N1099	N/A	4,096,415	9/1/2017	(381,500)	(381,500)	(381,500)		3,680,648	(4,096,415)		(416,367)		
10-553	181N304N1099	N/A	4,096,415	9/1/2016	(381,500)	(381,500)	(381,500)		8,881,598	(9,897,366)		(913,823)		
10-555	181N304N1099	N/A	9,897,366	9/1/2017	(847,195)	(847,195)	(847,195)		8,983,843	(9,897,366)		(2,743)		
10-555	181N304N1099	N/A	9,920,700	9/1/2016	(847,195)	(847,195)	(847,195)		847,195	(1,075,805)		(37,935)		
10-555	181N304N1099	N/A	1,075,805	9/1/2017	(1,228,695)	(1,228,695)	(1,228,695)		1,075,805	(1,075,805)		(2,743)		
10-555	181N304N1099	N/A	37,935	9/1/2017	(1,228,695)	(1,228,695)	(1,228,695)		35,192	(37,935)		(371,560)		
10-559	181N304N1099	N/A	371,360	9/1/2017	(1,228,695)	(1,228,695)	(1,228,695)		15,374,943	(15,378,881)		(1,332,633)		
<b>Total Child Nutrition Cluster</b>														
10-551	181N304N1099	N/A	207,918	9/1/2017	(17,724)	(17,724)	(17,724)		190,285	(207,918)		(17,633)		
10-551	181N304N1099	N/A	209,983	9/1/2016	(17,724)	(17,724)	(17,724)		17,724	(207,918)		(39,068)		
10-558	181N304N1099	N/A	1,351,694	9/1/2017	(159,888)	(159,888)	(159,888)		1,312,626	(1,351,694)		(30,398)		
10-558	181N304N1099	N/A	1,129,355	9/1/2016	(159,888)	(159,888)	(159,888)		1,59,888	(306,036)		(30,398)		
10-582	181N304L1603	N/A	306,036	9/1/2017	(41,825)	(41,825)	(41,825)		41,825	(1,344,292)		(1,419,732)		
10-582	181N304L1603	N/A	428,805	9/1/2016	(41,825)	(41,825)	(41,825)		1,372,929	(1,344,292)		(1,419,732)		
<b>Total Federal Financial Assistance</b>														
<b>Total Federal Financial Assistance</b>														

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From - To	Balance at June 30, 2017		Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/Repayment of Prior Years' Balances	Balance at June 30, 2018		Memo
				Unearned Revenue/(Accounts Receivable)	Due to Grantor					Unearned Revenue/(Accounts Receivable)	Due to Grantor	
State Department of Education												
General Fund:												
State Aid Public - Cluster												
Equitization Aid	18-495-034-5120-078	\$ 317,023,786	07/01/17 to 06/30/18	\$	\$	\$ 285,529,267	\$ (317,023,786)	\$ 31,494,519	\$	\$	\$ 31,494,519	\$ 317,023,786
Equitization Aid	17-495-034-5120-078	310,310,148	07/01/16 to 06/30/17			30,838,353		(30,838,352)				310,310,148
Education Adequacy Aid	18-495-034-5120-083	28,521,068	07/01/17 to 06/30/18			25,687,661	(28,521,068)	2,833,407			2,833,407	28,521,068
Education Adequacy Aid	17-495-034-5120-083	28,521,068	07/01/16 to 06/30/17			2,834,399		(2,834,399)				28,521,068
Special Education Aid	18-495-034-5120-089	13,554,525	07/01/17 to 06/30/18			12,207,960	(13,554,525)	1,346,565			1,346,565	13,554,525
Special Education Aid	17-495-034-5120-089	13,554,525	07/01/16 to 06/30/17			1,347,057		(1,347,057)				13,554,525
Security Aid	18-495-034-5120-094	9,987,940	07/01/17 to 06/30/18			8,995,695	(9,987,940)	992,245			992,245	9,987,940
Security Aid	17-495-034-5120-094	9,987,940	07/01/16 to 06/30/17			992,293		(992,293)				9,987,940
Under Adequacy Aid	18-495-034-5120-096	300,000	07/01/17 to 06/30/18			430,328	(500,000)	49,672			49,672	500,000
Under Adequacy Aid	17-495-034-5120-096	300,000	07/01/16 to 06/30/17			49,690		(49,690)				500,000
Parce Readiness Aid	18-495-034-5120-096	256,650	07/01/17 to 06/30/18			213,122	(256,650)	23,508			23,508	256,650
Parce Readiness Aid	17-495-034-5120-096	256,650	07/01/16 to 06/30/17			25,516		(25,516)				256,650
Per Pupil Growth Aid	18-495-034-5120-096	256,650	07/01/17 to 06/30/18			213,122	(256,650)	23,508			23,508	256,650
Per Pupil Growth Aid	17-495-034-5120-096	256,650	07/01/16 to 06/30/17			25,516		(25,516)				256,650
Professional Learning Community Aid	18-495-034-5120-101	251,280	07/01/17 to 06/30/18			24,972	(251,280)	24,963			24,963	251,280
Professional Learning Community Aid	17-495-034-5120-101	251,280	07/01/16 to 06/30/17			1,711		(1,900)			189	251,280
Host District Support Aid	18-495-034-5120-102	1,900	07/01/17 to 06/30/18			189	(1,900)				189	1,900
Host District Support Aid	17-495-034-5120-102	1,900	07/01/16 to 06/30/17			369,659,447	(370,313,759)	654,312			36,788,576	733,913,880
Total State Aid Public - Cluster												
Transportation Aid	18-495-034-5120-014	2,981,056	07/01/17 to 06/30/18			2,684,905	(2,981,056)	296,151			296,151	2,981,056
Transportation Aid	17-495-034-5120-014	2,981,056	07/01/16 to 06/30/17			296,254		(296,254)				2,981,056
Extraordinary Aid	18-495-034-5120-044	2,295,648	07/01/17 to 06/30/18			2,142,326	(2,286,759)				2,286,759	2,295,648
Extraordinary Aid	17-495-034-5120-044	2,295,648	07/01/16 to 06/30/17					(2,142,326)				2,142,326
Non Public Transportation Aid	N/A	77,806	07/01/17 to 06/30/18				(77,806)				77,806	77,806
Non Public Transportation Aid	N/A	52,548	07/01/16 to 06/30/17			52,548						52,548
Lead Testing for Schools Aid	18-495-034-5120-104	111,713	07/01/17 to 06/30/18			111,713	(111,713)					111,713
On-behalf TPAF non-contributory insurance	18-495-034-5094-004	652,477	07/01/17 to 06/30/18			652,477	(652,477)					652,477
On-behalf TPAF Pension	18-495-034-5094-002	26,886,841	07/01/17 to 06/30/18			26,886,841	(26,886,841)					26,886,841
On-behalf TPAF post retirement medical	17-495-034-5094-001	17,787,060	07/01/17 to 06/30/18			17,787,060	(17,787,060)					17,787,060
On-behalf TPAF long-term disability insurance	18-495-034-5094-004	39,868	07/01/17 to 06/30/18			39,868	(39,868)					39,868
Reimbursed TPAF Social Security Contributions	18-495-034-5094-003	14,397,465	07/01/17 to 06/30/18			13,695,874	(14,397,465)				701,591	14,397,465
Reimbursed TPAF Social Security Contributions	17-495-034-5094-003	14,191,652	07/01/16 to 06/30/17			685,147		(685,147)				14,191,652
Total General Fund						434,694,460	(435,534,804)	654,209			40,150,883	818,511,395
Special Revenue Fund:												
Early Childhood Program Aid	18-495-034-5120-086	45,570,636	07/01/17 to 06/30/18			44,554,772	(49,499,219)	5,172,536		2,247,952	4,556,672	44,526,683
Early Childhood Program Aid	17-495-034-5120-086	44,727,516	07/01/16 to 06/30/17			4,557,060		(4,557,060)				40,170,456
N.J. Nonpublic Aid:												
Auxiliary Services (Chapter 192):												
Auxiliary Services (Chapter 192):												
Home Instruction	17-100-034-5120-067	4,821	07/01/16 to 06/30/17			1,211						4,821
Home Instruction	18-100-034-5120-067	1,776	07/01/17 to 06/30/18				(1,776)					1,776
Compensatory Education	18-100-034-5120-067	419,002	07/01/17 to 06/30/18			419,002	(202,607)				216,395	202,607
Compensatory Education	17-100-034-5120-067	423,818	07/01/16 to 06/30/17					140,551				283,267
English as a Second Language	18-100-034-5120-067	9,937	07/01/17 to 06/30/18			9,937	(1,717)				8,220	1,717
English as a Second Language	17-100-034-5120-067	11,876	07/01/16 to 06/30/17					9,318				2,558
Remedial Services (Chapter 195):												
Supplemental Instruction	18-100-034-5120-066	142,732	07/01/17 to 06/30/18			142,732	(139,965)				2,767	139,965
Supplemental Instruction	17-100-034-5120-066	155,920	07/01/16 to 06/30/17					17,498				138,422
Corrective Speech	18-100-034-5120-066	57,138	07/01/17 to 06/30/18			57,138	(41,962)				15,176	41,962
Corrective Speech	17-100-034-5120-066	67,146	07/01/16 to 06/30/17					27,653				39,493
Examination & Classification	18-100-034-5120-066	219,662	07/01/17 to 06/30/18			219,662	(205,657)				14,005	205,657
Examination & Classification	17-100-034-5120-066	226,029	07/01/16 to 06/30/17					13,151				212,878

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From - To	Balance at June 30, 2017		Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2018		Memo
				Unearned Revenue/ (Accounts Receivable)	Due to Grantor					Unearned Revenue/ Interfund Payable	Due to Grantor	
<b>State Department of Education - Continued</b>												
Special Revenue Fund-Continued:												
N.J. Neighboring Aid-Continued:												
Security Aid Services	18-100-034-5120-509	\$ 106,800	07/01/17 to 06/30/18	\$	\$	\$	106,800	(101,962)	1,542	\$	4,838	\$ 101,962
Security Aid Services	17-100-034-5120-509	74,950	07/01/16 to 06/30/17									73,408
Transportation	18-100-034-5120-068	55,265	07/01/17 to 06/30/18		1,542		55,265	(55,265)	5,132		5,132	55,266
Transportation	17-100-034-5120-068	55,886	07/01/16 to 06/30/17									50,734
Textbook Aid	18-100-034-5120-064	69,516	07/01/17 to 06/30/18				69,516	(68,537)	772		979	68,537
Textbook Aid	17-100-034-5120-064	76,430	07/01/16 to 06/30/17									75,638
Technology Aid	18-100-034-5120-573	46,953	07/01/17 to 06/30/18		772		46,953	(46,343)	163		610	46,343
Technology Aid	17-100-034-5120-573	34,476	07/01/16 to 06/30/17									34,313
Nursing Services Aid	18-100-034-5120-670	138,128	07/01/17 to 06/30/18		163		138,128	(134,910)	163		3,218	134,910
Nursing Services Aid	17-100-034-5120-670	134,910	07/01/16 to 06/30/17									134,910
NJACC Content Development	N/A	119,209	02/01/15 to 08/15/16									119,209
NJACC Content Development	N/A	43,327	02/01/17 to 08/15/18									
Building Capacities Pathways Grant	N/A	100,000	07/01/16 to 06/30/17				94,308	(101,656)	7,328		7,328	100,000
Total Special Revenue Fund				2,018,652	210,648		50,472,484	(50,601,556)	831,286	(9,104)	2,247,952	86,764,755
<b>State Department of Agriculture</b>												
Enterprise Fund:												
National School Lunch Program (State share)	18-100-010-3350-023	\$ 207,030	07/01/17 to 06/30/18				190,923	(207,030)	(16,107)		16,107	207,030
National School Lunch Program (State share)	17-100-010-3350-023	200,249	07/01/16 to 06/30/17		(15,817)		15,817					200,249
Total Enterprise Fund				(15,817)			206,740	(207,030)	(16,107)		16,107	407,279
Total Expenditures of State A wards				(877,186)	210,648		485,373,684	(486,343,390)	1,485,465	(3,091,367)	2,247,952	905,683,429
Less: On-Behalf amounts not utilized for determination of Major Programs:												
On-behalf TPAF non-contributory insurance						\$	(652,477)	652,477				
On-behalf TPAF Pension							(26,886,841)	26,886,841				
On-behalf TPAF post retirement medical							(17,787,060)	17,787,060				
On-behalf TPAF long-term disability insurance							(39,868)	39,868				
On-behalf Additional State School Building Aid												
Total State Financial Assistance Subject to Single Audit						\$	440,007,438	(440,977,144)				

**City of Elizabeth School District**  
**Notes to the Schedules of Expenditures of Federal Awards**  
**and State Financial Assistance**  
**Year Ended June 30, 2018**

**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, 2018**

**NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)**

The net adjustment to reconcile from the budgetary basis to the GAAP basis \$654,117 consisting of \$654,209 for the general fund and (\$92) for the special revenue fund. See the notes to the required supplementary information for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the general and special revenue funds. Federal awards and state financial assistance revenues are reported in the Board's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$1,313,127	\$434,880,595	\$436,193,721
Special Revenue Fund	20,299,158	47,060,544	67,359,702
Capital Projects Fund			
Food Service Fund	<u>17,344,529</u>	<u>207,030</u>	<u>17,551,559</u>
	38,956,814	482,148,169	521,104,983
Adjustments:			
Local Share of Preschool Education Program		3,541,104	3,541,104
GAAP Adjustment		<u>654,117</u>	<u>654,117</u>
Total Awards & Financial Assistance	<u><u>\$38,956,814</u></u>	<u><u>\$486,343,390</u></u>	<u><u>\$525,300,204</u></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, 2018**

**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>Amount</u>
Title I, Part A	\$5,981,149
Title II, Part A	253,687
Title III, Part A	824,401
Emergency Impact Aid – Displaced Students	<u>504,179</u>
	<u><u>\$7,563,416</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, post-retirement medical contributions and long-term disability insurance represents the amount paid by the state on behalf of the district for the year ended June 30, 2018. 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, 2018. 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, 2018**

**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? | No         |
| (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? | Yes        |

(4) Identification of Major Federal Programs:

<u>Program</u>	<u>CFDA</u>
Child Nutrition Cluster	10.555
Child and Adult Care Food Program	10.558
No Child Left Behind (Title IA)	84.010
Emergency Impact Aid - Displaced Students	84.938C

(5) Program Threshold Determination:

    Type A Federal Program Threshold > \$1,168,704

- |   |     |
|---|-----|
| (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, 2018**

**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
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(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
 Extraordinary Special Education Aid	 100-034-5120-473

(5) Program Threshold Determination:

Type A State Program Threshold > \$3,000,000

Type B State Program Threshold <=\$3,000,000

(6) Auditee qualified as a low-risk auditee under NJ OMB Circular 15-08?	Yes
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City of Elizabeth School District  
Union County, New Jersey

Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2018

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

Internal Control Findings

None Reported

Compliance Findings

None Reported

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

Federal Programs

U.S. Department of Agriculture - Child Nutrition Cluster 10.553, 10.555, 10.559

Finding FY2018-01:

Criteria

Per the New Jersey School Audit Program, school districts are required to maintain daily meal count records where food is served. Edit Check Worksheets must be completed for every breakfast and lunch reimbursement claim submitted.

Condition

The District's final Edit Check Worksheets did not agree to the meal count records on the reimbursement claims, leading to over and underclaims.

Context

The New Jersey Department of Agriculture requires that comparisons of records be made before completing the reimbursement claim.

Cause

This appears to have occurred due to changes being made to meals claimed after the federal reimbursement request is filled out.

Effect or Potential Effect

The District was reimbursed \$1,807.08 more than it was due.

Recommendation

That better controls be implemented to prevent any over/under claims with regards to the food service fund.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

City of Elizabeth School District  
Union County, New Jersey

Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2018

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

**Federal Programs (Continued)**

**U.S. Department of Education - Emergency Impact Aid for Displaced Students 84.938C**

**Finding FY2018-02:**

**Criteria**

Per the State of New Jersey, LEA's were required to take a count of the displaced students it had enrolled on each of the four (4) quarterly count dates during fiscal year 2018.

**Condition**

The District's application duplicated five students.

**Context**

Our examination of the grant application revealed that five of the students claimed were duplicated.

**Cause**

Unknown

**Effect or Potential Effect**

The District was reimbursed \$6,250.00 more than it was due.

**Recommendation**

That the excess reimbursement received for Temporary Emergency Impact Aid for Displaced Students be returned to the grantor and that greater care be taken when filling out the quarterly counts of displaced students.

**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.

**State Programs** – None Reported

City of Elizabeth School District  
Union County, New Jersey  
Schedule of Prior Year Audit Findings

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

**Finding: 2017-001**

**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 been corrected.

**Finding: 2017-002**

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

**Current Status:** This condition has been corrected.

