

Comprehensive Annual Financial Report

of the

City of Elizabeth School District

County of Union

Elizabeth, New Jersey

For the Fiscal Year Ended June 30, 2019

Prepared by

**City of Elizabeth School District
Comptroller's Office**

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INTRODUCTORY SECTION



Olga Hugelmeyer
Superintendent of Schools

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

December 11, 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, 2019 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 2018-2019 school year with an enrollment of 27,470 students, which is 252 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>
2019	27,470	0.93%
2018	27,218	2.31%
2017	26,604	2.11%
2016	26,053	1.20%
2015	25,743	13.15%

ECONOMIC CONDITION AND OUTLOOK

The City of Elizabeth is the fourth largest municipality and the fourth largest school district in the State of New Jersey. The residential community is diverse and expanding. The City’s population increased from 122,149 in the 2000 census to 128,705 in the 2015 census. During the period from 2000 through 2019 the school population increased by 8,698 students from an enrollment of 18,772 to 27,470 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 2018-2019 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.

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 2018-2019 school year 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.

The goals of EPS are college preparedness, career readiness, and “on-time” graduation 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 1,459 students graduated from Elizabeth high schools during commencement ceremonies in June 2019. Additionally, two of our high schools, Elizabeth High School (EHS) and Alexander Hamilton Preparatory Academy, were ranked among the top 600 most challenging high schools in nationally 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.

Elizabeth Public Schools was awarded a \$95,101 Advanced Computer Science Competitive Grant by the New Jersey Department of Education (NJDOE), which runs from January 15, 2019 to June 30, 2020. The grant will be used to develop and implement “Developing Augment and Virtual Reality Applications,” a proposed computer science course to be added to the course catalog of John E. Dwyer Technology Academy.

According to the NJDOE, the grant is a 100-percent state-funded initiative that is intended to expand student access and opportunities to participate in high-quality advanced computer science education.

Elizabeth Public Schools will collaborate with Unity, Inc., New Jersey Institute of Technology, and Oculus, to develop the rigorous course with student opportunities for postsecondary and industry credentials that is aligned to national and state learning standards.

The grant is expected to create a new course sequence that allows students who complete the proposed course to choose to continue with AP Computer Science Principles or to choose another pathway that will provide industry certification and postsecondary credits in an interactive application design.

A sustainability plan will also be created based on the continuous evaluation of the course implementation and recruitment plan. An advisory board will be maintained as well as partnerships with NJIT and Unity while seeking additional industry partners to ensure alignment to learning standards and sustainability of the course. The Developing Augment and Virtual Reality Applications course is expected to have very little recurring cost since the curriculum will be designed and created in-district and the application software is free for educational institutions.

Elizabeth Public Schools was also invited by the New Jersey State Board of Education to present on its Career and Technical Education (CTE) initiatives at the State Board of Career and Technical Education Meeting at New Jersey Department of Education in February 2019.

District administrators, teachers, and students gave a presentation on the Elizabeth Public Schools’ implementation of the Building Capacity for Career Pathways Programs grant and the positive impact it has had on the educational experience of career and technical education students.

The Building Capacity for Career Pathways Programs grant is a multi-year limited competitive grant that supports comprehensive high school districts with up to \$100,000 in grant funds per year, totaling a maximum award of \$500,000 per grantee for the entire five-year grant period. Grant funds are used for capacity building activities to provide professional development and instructional and student supportive services in several career pathway domains, including district vision and commitments, high-quality partnerships, high-quality CTE programs of study, pedagogical approach and interdisciplinary instruction, individualized planning and supportive services for learners, and the data informed improvement cycle.

The grant allows for Elizabeth Public Schools to expand health science career pathways at Admiral William F. Halsey, Jr. Health and Public Safety Academy, including in the areas of allied health, which was introduced in September 2017 and emergency medical technology, which will be introduced in September 2019.

Elizabeth High School – Frank J. Cicarell Academy received a \$6,000 grant, including a kit of robotics competition tools, exclusively for FIRST Robotics Competition Rookie teams participating in the 2019 season. High school teams of compete head to head on a special playing field with robots they have designed, built, and programmed to perform challenging tasks against a field of competitors. In addition to learning valuable STEM and life skills, the team must also raise funds, design a team brand, hone teamwork skills, and perform community outreach. EHS – FJC competed in robotics competition for the first time ever in March 2019, earning the Highest Rookie Seed Award which celebrates the highest-seeded rookie team at the conclusion of the qualifying rounds and the Rookie All-Star Award, which celebrates a rookie team that exemplifies a young but strong partnership effort and implements the mission of FIRST to inspire students to learn more about science and technology.

Elizabeth Public Schools 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 programmes, the Primary Years Programme and the Middle Years Programme, provides a consistent structure of aims and values and an overarching concept of how to develop international-mindedness.

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

The Advancement Via Individual Determination (AVID) program continues at many district schools. AVID is a research-based instructional model that encourages students to prepare for and participate in a challenging college preparatory curriculum. In addition to enrolling in Honors and Advanced Placement level courses, students receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

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

Among the districts athletics highlights are the 2018 boys varsity soccer team winning the 2018 North 2, Group 4 state championship; the boys basketball having its first ever undefeated regular season in becoming the Union County Conference, Mountain Division champions; the Elizabeth boys track team winning their third straight Union County Championship, the 2019 Group 4, Section 2 State Championship, and, for the first time in school history, the 4x400-meter relay at the 2019 Meet of Champions; the junior varsity boys volleyball team winning the Union County Tournament; the Middle School boys and girls track teams finishing first and second, respectively, at the 2019 Union County Championship; and several athletes signing letters of intent to continue their athletic careers in college, highlighted by girls track athlete Ya-Sha-Rah Brathwaite, the female recipient of the News 12 New Jersey Scholar-Athlete Scholarship.

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. The district celebrated the many student artists who were awarded at the Union County Teen Arts Festival in March 2018.

The Elizabeth Marching Band also had a successful 2018 season, highlighted by winning the prestigious "Best Color Guard" award in a Group 6 open competition and scoring the highest out of 15 bands at a USBands competition.

District students also had the opportunity to take part in the Elizabeth Avenue Partnership's (EAP) Annual Tree Lighting Ceremony, which included creating wooden soldiers for display at Union Square Plaza as well as signing for those in attendance.

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 NJSLA and district assessments.

Achievement-Focused Workforce

An important part of successfully implementing the Elizabeth Public Schools' Strategy Map is employing effective leadership. The district has maintained and enhanced its support systems that were created during its 10-year partnership with the Panasonic Foundation, which ended during the 2017-2018 school year. Through the work performed in collaboration with the Panasonic Foundation, the district has created 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 to 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 2018-2019. 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.

Elizabeth Public Schools also participates 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.

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 with a mission to improve the opportunity to learn for all Americans through technology and research.

Currently, EPS is one of 114 school districts in 34 states. 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 New Jersey 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 the first school in the United States to be selected as an HP Spotlight School in 2019. HP Spotlight Schools are part of the Reinvent the Classroom Initiative, a collaboration with Microsoft, HP, and Digital Promise Global, which aims to inspire, create, and design next-generation learning experiences by leveraging HP technology and Microsoft solutions. School No. 22 was also 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 is another district school that has exemplified technological prowess, having been 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, Instagram, and Twitter pages as well as a YouTube channel 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 that efficiently and successfully notifies 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 2018-2019. 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 2018-2019. 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 28,000 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).

Character education is a central aspect of learning at Elizabeth Public Schools and several district schools have received state and national recognition for their character education programs. Nicholas S. LaCorte – Peterstown School No. 3, Dr. Albert Einstein Academy School No. 29, and Frances C. Smith Early Childhood Center School No. 50 were among 92 schools to be recognized as a 2019 National School of Character by Character.org in May 2019. Each year, Character.org and its state affiliates select schools and districts that demonstrate a dedicated focus on character development, which has a true positive impact on academic achievement, student behavior, and school climate.

Through an in-depth and rigorous evaluation process, the schools selected as National Schools of Character were found to be exemplary models in character development. Criteria for selection are based on Character.org's 11 Principles of Effective Character Education, a framework to assist schools in providing students with opportunities for moral action, fostering shared leadership and engaging families and communities as partners in the character-building effort.

Elizabeth Public Schools is now home to seven district schools that have been designated as state schools of character, six of which received national school of character honors as well. In addition to School No. 3, School No. 29, and School No. 50 who have earned state and national recognition, past recipients include Jerome Dunn Academy of Mathematics, Technology, and the Arts School No. 9 (2019); Terence C. Reilly School No. 7 (2018), which also was named a National School of Character; Donald Stewart Center for Early Childhood School No. 51 (2016), which also received the National School of Character designation; and Juan Pablo Duarte – José Julián Martí School No. 28 (2015), which received State and National School of Character honors.

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.

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.

One way Assistant Superintendents continue to monitor schools’ progress on the Steps to Success is through the Marzano School Leader Evaluation Model. The Marzano School Leadership Evaluation Model offers a comprehensive approach to school leadership evaluation that aligns with the Interstate School Leaders Licensure Consortium (ISLLC) standards for school leaders and provides clear 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 2018-2019 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 12 newly constructed school facilities since 2001.

During 2018-2019, EPS acquired the school property of the former Bender Memorial Academy on Linden Avenue to open Abraham Lincoln School No. 14 annex. The newest school facility, which houses approximately 150 students, helps the district to address the increase in enrollment for the 2018-2019 school year.

EPS district team members continue to work with the NJSDA to design future schools and to secure the necessary land on which to build the new facilities the district so desperately needs.

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 was able to fast-track necessary capital project upgrades during the 2018-2019 school year. Those projects included 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 2018-2019 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.

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, 2019.

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, 2019.

<u>Revenue</u>	<u>Amount</u>	<u>Percentage of Total</u>
Local Sources	\$64,701,568	10.84%
State Sources	510,514,491	85.57%
Federal Sources	21,403,770	3.59%
	<u>\$568,871,236</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, 2019.

<u>Expenditures</u>	<u>Amount</u>	<u>Percentage of Total</u>
Current Expense		
Instruction	\$224,301,567	37.13%
Undistributed	364,268,196	60.31%
Capital Outlay	15,037,066	2.49%
Special Schools	430,326	0.07%
	<u>\$582,193,841</u>	<u>100.00%</u>

DEBT ADMINISTRATION

At June 30, 2019, the District's had no outstanding general obligation bonds included in outstanding debt.

CASH MANAGEMENT

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

RISK MANAGEMENT

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

OTHER INFORMATION

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

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

Respectfully submitted,



Olga Hugelmeyer
Superintendent of Schools



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

Office of the School Business Administrator/Board Secretary

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Email: kennedha@elizabeth.k12.nj.us • Website: www.epsnj.org

Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2019

Members of the Board of Education

Term Expires

Stephanie Pestana, President	January, 2022
Diana Barbosa, Vice President	January, 2023
Charlene Bathelus	January, 2022
Maria Carvalho	January, 2021
Iliana Chevres	January, 2022
Natalie Hernandez	January, 2023
Jerry Jacobs	January, 2021
Rosa Moreno-Ortega	January, 2021
Stanley Neron	January, 2023

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, 2019

Independent Auditors

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

Co-General Counsel/Board Attorney

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

Co-General Counsel/Board Attorney

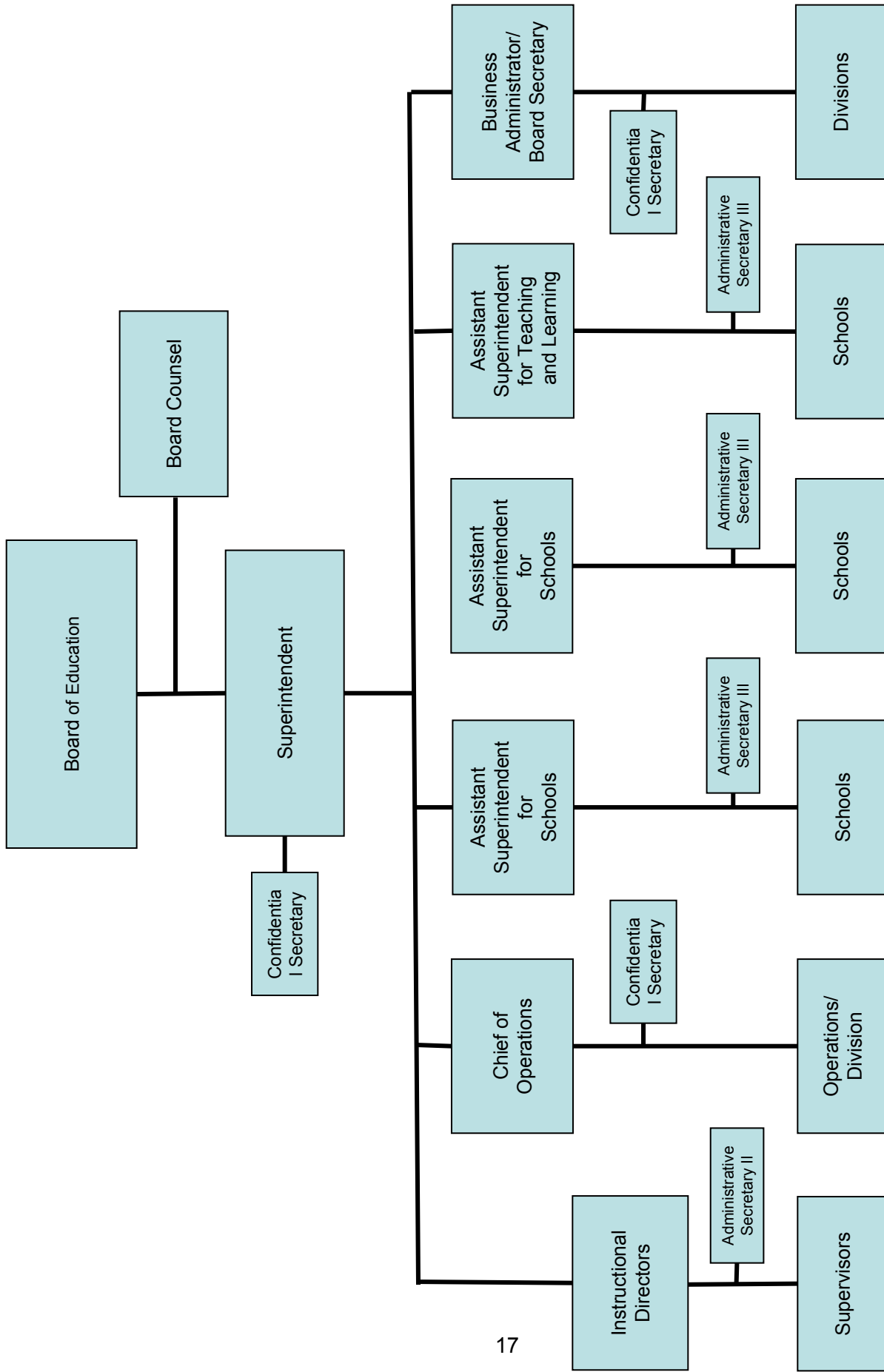
Robert F. Varady,
LaCorte, Bundy, Varady & Kinsella
989 Bonnel Court
Union, NJ 07083

Fiscal Agent

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

Official Depository

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



Approved: June 28, 2005 - Revised: June 29, 2006 - Revised: February 15, 2007 - Revised: June 28, 2007 - Revised: June 26, 2008 - Revised/Approved: June 25, 2009 - Revised/Approved: June 24, 2010 - Approved: June 30, 2011 - Revised/Approved: July 19, 2012 - Revised/Approved: July 17, 2014 - Revised/Approved: February 16, 2017 - Revised/Approved: November 20, 2017 - Revised/Approved: December 14, 2017

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, 2019, 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, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information in Exhibit C-1 through C-3, 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 and M-2 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 December 11, 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

December 11, 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, 2019 (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, 2019. 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 2019 are as follows:

- In total, net position decreased \$6,718,960 to \$183,594,799. Net position of governmental activities decreased \$5,572,734.

Net position of business-type activities, which represent food service operations, decreased \$1,146,226 or 58 percent from fiscal year 2018.

- Additional decreases in the fund balance used for subsequent year expenditures and the non-recognition of \$38,792,487 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.
- General revenues accounted for \$499,095,565 in revenue or 75 percent of total revenues of \$667,857,771. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$168,762,206 or 25 percent of total revenues.
- The District had \$674,576,731 in expenses; \$168,762,206 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$499,095,565 were adequate to provide for the balance of these programs.

ELIZABETH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019 (Unaudited)

Financial Highlights (continued)

- In the Governmental Fund Statements, the General Fund had \$530,245,006 in revenues and other financing sources and \$540,401,415 in expenses and other financing uses. The General Fund reported a fund balances at June 30, 2019 of (\$1,191,214), which is a decrease of \$1,991,505 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, 2019 (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 2019?" 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, 2019 (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.

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, 2019
(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 position at June 30, 2019 and 2018.

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2019</u>	<u>2018</u> <u>(as restated)</u>	<u>2019</u>	<u>2018</u> <u>(as restated)</u>	<u>2019</u>	<u>2018</u> <u>(as restated)</u>
ASSETS						
Current & Other Assets	\$26.51	\$23.63	\$4.32	\$5.08	30.83	\$28.70
Capital Assets	431.24	429.25	0.02	0.20	431.27	429.45
Total Assets	457.76	452.88	4.34	5.28	462.10	458.16
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Related	49.67	59.39			49.67	59.39
Total Deferred Outflows	49.67	59.39			49.67	59.39
LIABILITIES						
Long-Term Liabilities	214.26	240.62	0.68	0.63	214.94	241.25
Other Liabilities	41.28	36.01	2.84	2.68	44.12	38.68
Total Liabilities	255.54	276.62	3.52	3.31	259.06	279.93
DEFERRED INFLOWS OF RESOURCES:						
Pension Related	69.11	53.58			69.11	53.58
NET POSITION						
Net investment in Capital Assets	410.71	407.75	0.02	0.20	410.73	407.95
Unrestricted:						
Other (deficit)	(227.93)	(225.69)	0.80	1.77	(227.13)	(223.92)
Total Net Position	\$182.77	\$182.06	\$0.82	\$1.97	\$183.59	\$184.03

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(Unaudited)**

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2019 and 2018.

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

	Governmental Activities		Business Activities		Total	
	<u>2019</u>	<u>2018</u> (as restated)	<u>2019</u>	<u>2018</u> (as restated)	<u>2019</u>	<u>2018</u> (as restated)
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$148.79	\$176.38	\$17.90	\$17.57	166.69	\$193.95
Charges for Services			2.07	1.94	2.07	1.94
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	434.42	427.29			434.42	427.29
Other Revenues	4.86	5.49			4.86	5.49
	<u>647.89</u>	<u>668.97</u>	<u>19.97</u>	<u>19.50</u>	<u>667.86</u>	<u>688.48</u>
Expenses:						
Instruction	396.94	415.04			396.94	415.04
Pupils and Instructional Staff	87.94	101.25			87.94	101.25
General & School Adm, Central Serv & Adm Technology	47.40	47.68			47.40	47.68
Maintenance	68.92	72.80			68.92	72.80
Transportation	32.49	22.86			32.49	22.86
Interest on Long-Term Debt	0.01	0.03			0.01	0.03
Other	19.76	16.51			19.76	16.51
Business-Type			<u>21.12</u>	<u>20.02</u>	<u>21.12</u>	<u>20.02</u>
Total Expenses	<u>653.46</u>	<u>676.18</u>	<u>21.12</u>	<u>20.02</u>	<u>674.58</u>	<u>696.20</u>
Change in Net Position	(5.57)	(7.21)	(1.15)	(0.51)	(6.72)	(7.72)
Net Position July 1,	<u>188.34</u>	<u>189.27</u>	<u>1.97</u>	<u>2.48</u>	<u>190.31</u>	<u>191.75</u>
Net Position June 30,	<u>\$182.77</u>	<u>\$182.06</u>	<u>\$0.82</u>	<u>\$1.97</u>	<u>\$183.59</u>	<u>\$184.03</u>

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, 2019
(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, 2019 and 2018.

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

	Total Cost of Services <u>2019</u>	Total Cost of Services <u>2018</u>	Net Cost of Services <u>2019</u>	Net Cost of Services <u>2018</u>
Instruction	\$396.94	\$415.04	\$283.24	\$281.82
Pupils and Instructional Staff	87.94	101.25	66.03	72.84
General. & School Admin, Central				
Services & Admin Technology	47.4	47.68	44.27	43.09
Maintenance	68.92	72.8	64.6	66.41
Transportation	32.49	22.86	26.76	19.09
Interest on Long-Term Debt	.01	.03	.01	.03
Other	19.76	16.49	19.76	16.49
Business-Type	21.12	20.02	1.15	.51
Total Expenses	<u>\$674.58</u>	<u>\$696.18</u>	<u>\$505.81</u>	<u>\$500.29</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 \$596,619,829 and expenditures of \$604,037,155 Governmental funds reported fund balances of (\$5,640,077) which is a decrease of (\$1,883,396) 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 \$19,972,353 and operating expenses of \$21,118,579 for fiscal year 2019. Total revenues increased \$469,987 and operating expenses increased \$1,102,076 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, 2019
(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 \$461,701,540, which included a local tax levy of \$59,813,124. Appropriations and other financing uses were budgeted at \$476,022,538. The District anticipated budgeted fund balance of \$14,262,687 and prior year encumbrances of \$58,308 in its 2018-2019 budget. General Fund expenditures and other financing uses exceeded revenues and other financing sources by \$1,883,396. Actual revenues and other financing sources were \$602,153,759 and expenditures were \$604,037,155.

The State of New Jersey reimbursed the District \$15,146,218 during the year ended June 30, 2019 for the employer's share of social security contributions for TPAF members and contributed \$54,214,958 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, 2019
(Unaudited)**

Capital Assets

At the end of fiscal year 2019, the District had \$431,248,450 invested in capital assets, \$431,226,223 in governmental activities.

The table below reflects fiscal years 2019 and 2018 balances:

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

	Governmental Activities		Business Activities		Total	
	<u>2019</u>	<u>2018</u> (as restated)	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$43.54	\$43.54			\$43.54	\$43.54
Construction in Progress	60.23	52.50			60.23	52.50
Building & Building Improvements	276.97	287.20		0.00	276.97	287.20
Leasehold Improvements	17.60	18.44		0.00	17.6	18.44
Furniture and Equipment	19.20	20.04	0.09	0.09	19.29	20.13
Vehicles and Buses	2.24	3.19	0.11	0.11	2.35	3.30
Equipment under Capital Leases	11.47	10.62			11.47	10.62
	<u>\$431.24</u>	<u>435.53</u>	<u>\$0.20</u>	<u>\$0.20</u>	<u>\$431.45</u>	<u>435.73</u>

Debt Administration

At June 30, 2019, the School District had \$214,258,709 of outstanding governmental fund debt. Of this amount, \$14,928,553 is for compensated absences; \$20,075,942 for various capital leases; \$461,750 for mortgage payable and \$178,792,464 in net pension liability. The Proprietary Fund had \$684,427 in debt related to compensated absences. More detailed information about the District’s debt 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, 2019 (Unaudited)

Economic Factors and Next Year's Budget

The District's 2019-2020 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 2019-2020 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, 2019 (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 2019-2020, 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, 2019
(Unaudited)

Economic Factors and Next Year's Budget (continued)

The Advancement Via Individual Determination (AVID) program will continue to expand in 2019-2020. Students will receive academic support through a specially designed AVID elective, taught by AVID-trained instructors.

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 2019-2020 budget is the manner in which the district is addressing the increase in student enrollment. The District entered into an agreement to add air conditioning to Winfield Scott School No. 2, Christopher Columbus School No. 15 and Madison-Monroe School No. 16.

The District is going to replace the girls' softball field at Juan Pablo Duarte-Jose Julian Marti School No. 28.

The District also replaced the roof at Thomas A. Edison Career & Technical Academy and John E. Dwyer Technology Academy.

Another highlight of the 2019-2020 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, 2019
(Unaudited)**

Economic Factors and Next Year's Budget (continued)

The Elizabeth Board of Education's 2019-2020 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$484,947,287 exclusive of an additional \$49,409,687 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, 2019.

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, 2019

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 17,974,095	\$ 2,844,969	\$ 20,819,064
Receivables, net	8,457,276	1,277,227	9,734,503
Other Assets	81,921		81,921
Inventory		199,294	199,294
Capital assets:			
Land and Construction in progress	103,763,106		103,763,106
Other Capital Assets net of depreciation	327,480,753	22,228	327,502,981
Total assets	<u>457,757,151</u>	<u>4,343,718</u>	<u>462,100,869</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	49,666,560		49,666,560
Total Deferred Outflow of Resources	<u>49,666,560</u>	-	<u>49,666,560</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 35,009,915	\$ 1,112,533	\$ 36,122,448
Accrued liabilities	3,274,147	-	3,274,147
Interfund payable	-	1,550,242	1,550,242
Payable to state government	150,963	-	150,963
Payable to federal government	473,967		473,967
Unearned revenue	2,372,414	173,928	2,546,342
Noncurrent liabilities:			
Due within one year			
Capital leases and Mortgage payable	6,385,036		6,385,036
Compensated absences payable	89,804		89,804
Due beyond one year			
Capital leases and Mortgage payable	14,152,657		14,152,657
Compensated absences payable	14,838,749	684,427	15,523,176
Net pension liability	178,792,464		178,792,464
Total liabilities	<u>255,540,116</u>	<u>3,521,130</u>	<u>259,061,246</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related	69,111,384		69,111,384
NET POSITION			
Net investment in capital assets	410,706,166	22,228	410,728,394
Unrestricted (deficit)	(227,933,955)	800,360	(227,133,595)
Total net position	<u>\$ 182,772,211</u>	<u>\$ 822,588</u>	<u>\$ 183,594,799</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, 2019

FUNCTIONS / PROGRAMS	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
Instruction:								
Regular	\$ 165,635,330	\$ 71,114,481	\$ -	\$ 62,077,319	\$ -	\$ (174,672,491)	\$ -	\$ (174,672,491)
Special education	63,383,509	34,579,603	-	34,550,961	-	(63,412,151)	-	(63,412,151)
Other	35,529,429	14,654,503	-	13,964,394	-	(36,219,538)	-	(36,219,538)
School-sponsored/Other instructional	8,089,424	2,984,037	-	2,839,619	-	(8,233,842)	-	(8,233,842)
Community service	687,324	284,817	-	270,620	-	(701,521)	-	(701,521)
Support services:								
Tuition	28,364,207	(28,364,207)	-	-	-	-	-	-
Student & instruction related services	64,931,025	23,006,281	-	21,909,599	-	(66,027,707)	-	(66,027,707)
School administrative services	19,691,658	1,003,430	-	287,045	-	(20,408,044)	-	(20,408,044)
General administrative services	6,199,816	6,746,565	-	1,929,997	-	(11,016,384)	-	(11,016,384)
Central Services & Admin Info Technology	10,561,404	3,195,055	-	914,010	-	(12,842,449)	-	(12,842,449)
Plant operations and maintenance	53,806,597	15,117,026	-	4,324,553	-	(64,599,070)	-	(64,599,070)
Pupil transportation	30,624,088	1,861,629	-	5,721,737	-	(26,763,980)	-	(26,763,980)
Unallocated benefits	146,183,235	(146,183,235)	-	-	-	-	-	-
Special schools	430,326	17	-	-	-	(430,343)	-	(430,343)
Interest on long-term debt	14,013	-	-	-	-	(14,013)	-	(14,013)
Unallocated depreciation	19,326,767	-	-	-	-	(19,326,767)	-	(19,326,767)
Total governmental activities	653,458,152	-	-	148,789,863	-	(504,668,299)	-	(504,668,299)
Business-type activities:								
Food Service	21,118,579	-	2,067,485	17,904,868	-	-	(1,146,226)	(1,146,226)
Total business-type activities	21,118,579	-	2,067,485	17,904,868	-	-	(1,146,226)	(1,146,226)
Total primary government	\$ 674,576,731	\$ -	\$ 2,067,485	\$ 166,694,721	\$ -	\$ (504,668,299)	\$ (1,146,226)	\$ (505,814,525)
General revenues:								
Taxes:								
Property taxes, levied for general purpose						59,813,124		59,813,124
Federal and State aid not restricted						366,789,010		366,789,010
Federal and State aid restricted						67,630,562		67,630,562
Miscellaneous income						4,862,870		4,862,870
Total general revenues						499,095,566		499,095,566
Change in net position						(5,572,734)		(6,718,960)
Net position-beginning (As Restated)						188,344,945		190,313,759
Net position-ending						\$ 182,772,211	\$ 822,588	\$ 183,594,799

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, 2019

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 14,962,489	\$ 3,011,606	\$ 17,974,095
Accounts receivable:			
State	3,189,877	22,568	3,212,445
Federal	-	3,286,744	3,286,744
Other	505,332	860,629	1,365,961
Interfund	6,913,665		6,913,665
Other Assets	<u>81,921</u>		<u>81,921</u>
Total assets	<u>\$ 25,653,284</u>	<u>\$ 7,181,547</u>	<u>\$ 32,834,831</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 22,903,708	\$ 2,978,170	\$ 25,881,878
Intergovernmental payable:			
State		150,963	150,963
Federal		473,967	473,967
Interfund payables	666,643	5,654,896	6,321,539
Accrued liabilities for workers compensation claims	3,274,147		3,274,147
Unearned revenue		<u>2,372,414</u>	<u>2,372,414</u>
Total liabilities	<u>26,844,498</u>	<u>11,630,410</u>	<u>38,474,908</u>
Fund balances:			
Unassigned:			
General fund (deficit)	(1,191,214)	-	(1,191,214)
Special revenue fund (deficit)		<u>(4,448,863)</u>	<u>(4,448,863)</u>
Total fund balances	<u>(1,191,214)</u>	<u>(4,448,863)</u>	<u>(5,640,077)</u>
Total liabilities and fund balances	<u>\$ 25,653,284</u>	<u>\$ 7,181,547</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, 2019

Total Fund Balances (Brought Forward)		(\$5,640,077)
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	\$736,278,568	
Accumulated Depreciation	<u>(305,034,709)</u>	
		431,243,859
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	(178,792,464)	
Compensated Absences	(14,928,553)	
Capital Leases	(20,075,943)	
Mortgage Payable	<u>(461,750)</u>	
		(214,258,710)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Pensions:		
Deferred Outflows		
Pension related		49,666,560
Deferred Inflows:		
Pension related		(69,111,384)
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>(9,128,037)</u>	
		<u>(9,128,037)</u>
Net Position of Governmental Activities		<u><u>\$182,772,211</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, 2019

	General Fund	Special Revenue Fund	Total
REVENUES:			
Local sources:			
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124
Tuition	537,142	-	537,142
Interest on Capital Reserve	90,975	-	90,975
Miscellaneous	4,234,753	25,575	4,260,327
Total revenues - local sources	<u>64,675,994</u>	<u>25,575</u>	<u>64,701,568</u>
State sources	464,313,274	46,201,217	510,514,491
Federal sources	<u>1,255,739</u>	<u>20,148,032</u>	<u>21,403,770</u>
Total revenues	<u>530,245,006</u>	<u>66,374,823</u>	<u>596,619,829</u>
EXPENDITURES:			
Current expense:			
Instruction:			
Regular	133,837,694	-	133,837,694
Special education	22,990,238	33,432,526	56,422,764
Other	27,133,200	-	27,133,200
School-sponsored/Other instructional	6,383,093	-	6,383,093
Community service	524,816	-	524,816
Support Services:			
Tuition	28,364,207	-	28,364,207
Student & instruction related services	48,474,505	3,286,628	51,761,133
School administrative services	14,197,295	5,494,363	19,691,658
General administrative services	6,064,066	135,750	6,199,816
Central Services & Admin Info Technology	10,347,225	214,179	10,561,404
Plant operations and maintenance	54,604,046	-	54,604,046
Pupil transportation	20,448,567	10,371,830	30,820,397
Unallocated benefits	151,615,312	10,650,222	162,265,534
Capital outlay	14,986,823	50,242	15,037,066
Special schools	430,326	-	430,326
Total expenditures	<u>540,401,415</u>	<u>63,635,741</u>	<u>604,037,155</u>
(Deficiency)/excess of revenues over/(under) expenditures	(10,156,409)	2,739,082	(7,417,326)
Other financing sources/(uses):			
Contribution to School Based Budgets	6,200,182	(6,200,181)	-
Operating transfers in/(out)	(3,569,208)	3,569,208	-
Capital lease (Non-Budget)	<u>5,533,930</u>	<u>-</u>	<u>5,533,930</u>
Total other financing sources/(uses)	<u>8,164,904</u>	<u>(2,630,973)</u>	<u>5,533,930</u>
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	(1,991,505)	108,109	(1,883,396)
Fund balances, July 1 (Deficit)	<u>800,291</u>	<u>\$ (4,556,972)</u>	<u>(3,756,681)</u>
Fund balances, June 30 (Deficit)	<u>\$ (1,191,214)</u>	<u>\$ (4,448,863)</u>	<u>\$ (5,640,077)</u>

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

CITY OF ELIZABETH SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Total net change in fund balances - *governmental funds* (B-2) \$ (1,883,396)

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	\$ (19,326,767)	
Capital outlays	<u>15,037,066</u>	(4,289,701)

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	(9,297,820)	
Less: Pension expense	<u>9,032,262</u>	(265,558)

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		(5,533,930)
---------------------------------------	--	-------------

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		6,405,682
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(-).

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 (+).

(98,080)

Change in net position of <i>governmental activities</i> (A-2)		\$ <u><u>(5,572,734)</u></u>
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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, 2019

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$	2,844,969
Intergovernmental Accounts Receivable - State		14,425
Intergovernmental Accounts Receivable - Federal		1,234,508
Other Accounts Receivable		28,294
Inventories		199,294
Total Current Assets		4,321,490
Non-Current Assets:		
Furniture, machinery & equipment		4,834,847
Less accumulated depreciation		(4,812,619)
Total Non-Current Assets		22,228
Total assets	\$	4,343,718
LIABILITIES		
Current Liabilities:		
Accounts payable	\$	1,112,533
Interfund payable		1,550,242
Unearned Revenue		173,928
Total Current Liabilities		2,836,703
Non-Current Liabilities		
Compensated Absences Payable		684,427
Total Non-Current Liabilities		684,427
Total liabilities	\$	3,521,130
NET POSITION		
Net investment in capital assets	\$	22,228
Unrestricted		800,360
Total net position	\$	822,588

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, 2019

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE SCHOOL NUTRITION
Operating revenues:		
Charges for services:		
Food sales - reimbursable programs	\$	1,496,802
Food sales - non-reimbursable programs		207,526
Miscellaneous		363,157
		<hr/>
Total operating revenues		2,067,485
		<hr/>
Operating expenses:		
Cost of sales		
Reimbursable Program		7,571,906
Non-Reimbursable Programs		249,247
Salaries		7,201,964
Employee benefits		4,672,795
Cleaning, repair and maintenance services		287,741
General supplies		841,009
Miscellaneous		114,325
Depreciation		179,592
		<hr/>
Total Operating expenses		21,118,579
		<hr/>
Operating income (loss)		(19,051,094)
		<hr/>
Non-operating revenues (expenses):		
State sources:		
State school lunch program		183,746
Federal sources:		
National school lunch program		9,749,821
Supplemental Nutrition Assistance Program		202,982
School breakfast program		4,231,799
After school snack program		77,339
Fresh Fruit and Vegetables		315,885
Child and Adult Care Food Program		1,550,875
Child and Adult Care Food Program- Cash in Lieu		108,748
Summer meal program		375,039
Food distribution program		1,068,654
Other sources:		
Rebates and commissions		39,980
		<hr/>
Total non-operating revenues (expenses)		17,904,868
		<hr/>
Change in net position (deficit)		(1,146,226)
		<hr/>
Total net position -beginning		1,968,814
		<hr/>
Total net position-ending	\$	822,588
		<hr/> <hr/>

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

EXHIBIT "B-6"

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and other funds	\$	1,970,662
Payments to employees		(7,201,964)
Payments for employee benefits		(4,623,054)
Payments to suppliers		(7,443,775)
Net cash (used for) operating activities		<u>(17,298,131)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		185,429
Federal Sources		16,422,672
Net operating subsidies and transfers from other funds		115,020
Net cash provided by non-capital financing activities		<u>16,723,121</u>
Net increase in cash and cash equivalents		(575,010)
Cash and cash equivalents-beginning		<u>3,419,979</u>
Cash and cash equivalents-ending	\$	<u><u>2,844,969</u></u>
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(19,051,094)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		179,592
Non-cash transaction from federal government		1,068,654
Change in assets and liabilities:		
(Increase)/Decrease in other accounts receivable		3,884
(Increase)/Decrease in inventories		(2,038)
Increase/(Decrease) in unearned revenue		47,988
Increase/(Decrease) in accounts payable		405,142
Increase/(Decrease) in compensated absences		49,741
Net cash (used for) operating activities	\$	<u><u>(17,298,131)</u></u>

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

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>	<u>Agency Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,003,074	\$ 53,071	\$ 20,801,115
Intrafund receivable	2,624,631		
Interfund loans receivable			958,116
Total Assets	<u><u>3,627,705</u></u>	<u><u>53,071</u></u>	<u><u>21,759,231</u></u>
LIABILITIES			
Payroll deductions and withholdings			18,798,286
Intrafund payable			2,624,631
Payable to student groups			336,314
Total liabilities			<u><u>21,759,231</u></u>
NET POSITION			
Held in trust for unemployment claims and other purposes	3,627,705		
Held in trust for scholarship awards		53,071	
Total net position	<u><u>\$ 3,627,705</u></u>	<u><u>\$ 53,071</u></u>	<u><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, 2019

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>
ADDITIONS:		
Contributions:		
Plan member	\$ 725,630	\$
Donations		2,800
Total Contributions	<u>725,630</u>	<u>2,800</u>
Total additions	<u>725,630</u>	<u>2,800</u>
DEDUCTIONS:		
Scholarships awarded		<u>4,339</u>
Total deductions	<u>210,082</u>	<u>4,339</u>
Change in net position	515,548	(1,539)
Net position—beginning of the year	<u>3,112,157</u>	<u>54,610</u>
Net position—end of the year	<u>\$ 3,627,705</u>	<u>\$ 53,071</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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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, 2019 totaled \$3,536,954.00.

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, 2019

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, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories and Prepaid Expenses

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

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

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

Capital Assets

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

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

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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, 2019

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, 2019

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, 2019

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, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Management Estimates

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

Accounting and Financial Reporting for Pensions

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

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

Deferred Outflows/Inflows of Resources

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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, 2019

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

Deposits (Continued)

The District had the following cash and cash equivalents at June 30, 2019:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$26,326,677
Proprietary Funds	2,844,924
Fiduciary Funds	<u>22,342,402</u>
Total Cash in Bank	\$51,514,003
Less: Reconciling Items	<u>(8,837,810)</u>
	<u><u>\$42,676,193</u></u>

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The District does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of June 30, 2019, 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 \$51,514,003, \$750,000 was covered by Federal Depository Insurance and \$50,764,003 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, 2019

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, 2019

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, 2019, the District had no investments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019, 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	\$43,536,143			\$43,536,143
Construction in Progress	52,496,303	\$7,730,661		60,226,964
Total Capital Assets not being depreciated	<u>96,032,446</u>	<u>7,730,661</u>		<u>103,763,107</u>
Land improvements				
Buildings & Building Improvements	528,378,175	357,310		528,735,485
Leasehold Improvements	20,703,182			20,703,182
Furniture and Equipment	32,293,297	1,415,165	(\$1,944,696)	31,763,766
Vehicles	6,510,494			6,510,494
Equipment under Capital Leases	39,268,604	5,533,930		44,802,534
Totals at historical cost	<u>627,153,752</u>	<u>7,306,405</u>	<u>(1,944,696)</u>	<u>632,515,461</u>
Gross Assets (Memo only)	<u>723,186,198</u>	<u>15,037,066</u>	<u>(1,944,696)</u>	<u>736,278,568</u>
Less: Accumulated Depreciation				
Site improvements				
Buildings & Building Improvements	(241,178,590)	(10,582,617)		(251,761,207)
Leasehold Improvements	(2,255,136)	(845,289)		(3,100,425)
Furniture and Equipment	(12,247,361)	(2,264,103)	(1,944,696)	(12,566,768)
Vehicles	(3,319,723)	(955,271)		(4,274,994)
Equipment under Capital Leases	(28,651,827)	(4,679,488)		(33,331,315)
Totals: Accumulated Depreciation	<u>(287,652,637)</u>	<u>(19,326,768)</u>	<u>(1,944,696)</u>	<u>(305,034,709)</u>
Total capital assets being depreciated, net of depreciation	<u>339,501,115</u>	<u>(12,020,363)</u>		<u>327,480,752</u>
Total Governmental Activities	<u>\$435,533,561</u>	<u>(\$4,289,702)</u>		<u>\$431,243,859</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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>(4,633,028)</u>	<u>(179,592)</u>	<u>(4,812,620)</u>
Total Proprietary Fund Activities	<u>\$201,820</u>	<u>(\$179,592)</u>	<u>\$22,228</u>

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

Direct Expense of various functions	<u>\$19,326,768</u>
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NOTE 4: LONG-TERM LIABILITIES

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

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

NOTE 4: LONG-TERM LIABILITIES (CONTINUED)

The following is a summary of transactions of the governmental and proprietary funds that affect long-term liabilities for the year ended June 30, 2019:

Governmental Funds:

	Balance June 30, 2018	<u>Additions</u>	<u>Reductions</u>	Balance June 30, 2019	Amounts due Within <u>one year</u>
Compensated Absences	\$14,830,472	\$98,081		\$14,928,553	\$89,804
Mortgage Note Payable	554,000		\$92,250	461,750	92,250
Capital Leases Payable	20,947,695	5,533,930	6,405,683	20,075,942	6,292,786
Net Pension Liability	204,284,248		25,491,784	178,792,464	
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	<u>\$240,616,415</u>	<u>\$5,632,011</u>	<u>\$31,989,717</u>	<u>\$214,258,709</u>	<u>\$6,474,840</u>

Proprietary Funds:

	Balance June 30, 2018	<u>Additions</u>	<u>Reductions</u>	Balance June 30, 2019	Amounts due Within <u>one year</u>
Compensated Absences	<u>\$634,686</u>	<u>\$49,741</u>		<u>\$684,427</u>	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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. The following is a schedule of the future minimum lease payments under the mortgage and the present value of the net minimum lease payments at June 30, 2019:

Fiscal Year	
<u>June 30,</u>	
2020	\$110,650
2021	106,038
2022	101,425
2023	96,813
2024	<u>92,750</u>
Total Minimum Payments	<u>507,675</u>
Less: Amount Representing Interest	<u>45,925</u>
Present Value of Payments	<u><u>\$461,750</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, 2019:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2020	6,732,426
2021	6,098,036
2022	2,391,208
2023	2,269,373
2024	1,153,660
2025-2027	<u>2,519,532</u>
Total Minimum Lease Payments	<u>21,164,235</u>
Less: Amount Representing Interest	<u>1,088,293</u>
Present Value of Lease Payments	<u><u>\$20,075,942</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

NOTE 5: PENSION PLANS

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

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

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

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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, 2019

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>
2019	\$9,069,666	100%	-0-
2018	\$8,217,832	100%	-0-
2017	\$8,102,160	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>
2019	\$37,271,673	100%	-0-
2018	\$27,539,318	100%	-0-
2017	\$21,713,698	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, 2019, 2018 and 2017 \$15,146,218, \$14,397,465 and \$14,191,652 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, 2019

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

Public Employees Retirement System (PERS)

At June 30, 2019, the District reported a liability of \$178,792,464.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. 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, 2018, the District's proportion was 0.9080598800 percent, which was a decrease of 0.0304899679 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized pension expense of \$9,297,819.00 in the government-wide financial statements. This pension expense was based on the pension plans June 30, 2018 measurement date.

At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$3,409,599	\$921,912
Changes of assumptions	29,462,036	57,168,322
Net difference between projected and actual earnings on pension plan investments		1,677,081
Changes in proportion and differences between District contributions and proportionate share of contributions	7,666,888	9,344,069
District contributions subsequent to the measurement date	<u>9,128,037</u>	
	<u>\$49,666,560</u>	<u>\$69,111,384</u>

The \$9,128,037.00 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, 2019, the plan measurement date is June 30, 2018) will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

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	\$905,476
2020	(2,053,496)
2021	(12,655,320)
2022	(11,014,504)
2023	<u>(3,755,017)</u>
	<u>(\$28,572,861)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which rolled forward to June 30, 2018. These actuarial valuations used the following assumptions:

Inflation	2.25 Percent
Salary Increases (based on age)	
Though 2026	1.65-4.15 Percent
Thereafter	2.65-5.15 Percent
Investment Rate of Return	7.00 Percent

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 Conduent modified 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. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. 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).

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

The actuarial assumptions used in the July 1, 2017 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, 2018 and 7.00 at June 30, 2017) 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, 2019

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, 2018 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Fund	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	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 Market Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 5.66% and 5.00% as of June 30, 2018 and June 30, 2017 respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30 2018 and June 30, 2017 and a municipal bond rate of 3.87% and 3.58% for June 30, 2018 and June 30, 2017 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 employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions (Continued)

Discount Rate (Continued)

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 June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046 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 District's proportionate share of the net pension liability as of June 30, 2018, 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>4.66%</u>	At Current Discount Rate <u>5.66%</u>	1% Increase <u>6.66%</u>
District's proportionate share of the net pension liability	\$224,810,923	\$178,792,464	\$140,185,920

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, 2019

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, 2019 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	<u>\$1,161,502,387</u>
	<u><u>\$1,161,502,387</u></u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 which was rolled forward to June 30, 2018. 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, 2018, the proportion of the TPAF net pension liability associated with the District was 1.8254941800% which was a decrease of 0.1049501629 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized on-behalf pension expense and revenue of \$67,711,527.00 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, 2018 measurement date.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Teachers Pensions and Annuity Fund (TPAF) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
2011-2026	1.55 - 4.55%
Thereafter	2.00 - 5.45%
Investment rate of return	7.00%

Mortality Rate

Pre-retirement mortality rates were based on the RP-2006 Employee White Collar Mortality Tables, set back 3 years for males and 5 years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

The actuarial assumptions used in the July 1, 2017 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 7.00% at June 30, 2018 and June 30, 2017 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Fund	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	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 Market Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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 4.86% and 4.25% as of June 30, 2018 and 2017, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and 7.00, and a municipal bond rate of 3.87% and 3.58% as of June 30, 2018 and 2017, 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 50% 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 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 Net Pension Liability to Changes in the Discount Rate

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

Pension Plan Fiduciary Net Position

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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, which 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	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	145,050
Inactive Plan Members or Beneficiaries Not Yet Receiving Benefits	- 0 -
Total Plan Members	<u>362,181</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Total Non-Employer OPEB Liability

The portion of the total Non-Employer OPEB Liability that was associated with the District at June 30, 2019 was as follows:

Total OPEB Liability:	
District's Proportionate Share	\$-0-
State's Proportionate Share associated with the District	713,067,711
	<u>713,067,711</u>
	<u>\$713,067,711</u>

The total Non-Employer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018.

The total Non-Employer OPEB Liability was determined separately based on actual data of the District.

For the year ended June 30, 2019, the District recognized on-behalf post-employment expense and revenue of \$37,769,020 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2018 measurement date.

At June 30, 2018, the District's proportion was 1.5464212309 percent, which was an increase of .0255800787 from its proportion measured as of June 30, 2017.

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 Non-Employer 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, 2019

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

Actuarial Assumptions and Other Imputes

The total Non-Employer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation 2.5 percent			
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases			
Through 2026	1.55-4.55%	2.15-4.15% Based on Age	2.10-8.98% Based of Age
Thereafter	2.00-5.45%	3.15-5.15% Based on Age	3.10-9.98 Based of Age

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female fully generational mortality projections from the central year using the MP-2017 scale. Post-Retirement mortality rates were based on the RP-2006 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-2006 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, 2017 valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015, July 1, 2011 - June 30, 2014, and July 1, 2010 - June 30, 2013 for TPAF, PFRS and PERS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participant in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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 5.8% 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 8.0% 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, 2018 and 2017 was 3.87% and 3.58%, 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 Non-Employer OPEB Liability

Shown below are details regarding The Total OPEB non-employer Liability associated with the District for the measurement period from June 30, 2017 to June 30, 2018.

Balance at 6/30/17		\$815,776,789
Changes for the year:		
Service cost	\$ 33,656,978.00	
Interest	30,083,120.00	
Differences between expected and actual experience	(66,212,902.00)	
Changes in assumptions or other inputs	(81,828,089.00)	
Membership Contributions	658,992.00	
Benefit payments - Net	<u>(19,067,177.00)</u>	
Net changes		<u>(102,709,078)</u>
Balance at 6/30/18		<u><u>\$713,067,711</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Sensitivity of the Total Non-Employer OPEB Liability to Changes in the Discount Rate

The following presents the total Non-Employer OPEB liability associated with the District as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the total Non-Employer 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, 2018		
	1.00% <u>Decrease (2.87%)</u>	At Discount <u>Rate (3.87)</u>	1.00% <u>Increase (4.87%)</u>
State of New Jersey's Proportionate Share of the total Non-Employer OPEB Liability associated with the District	\$842,991,191	\$713,067,711	\$609,791,961

Sensitivity of the Total Non-Employer OPEB Liability to Changes in Healthcare Trends

The following presents the total Non-Employer OPEB liability associated with the District as of June 30, 2018, calculated using the healthcare trend rate as disclosed above as well as what the total Non-Employer 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, 2018		
	1.00% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1.00% <u>Increase</u>
State of New Jersey's Proportionate Share of the total Non-Employer OPEB Liability associated with the District	\$589,391,994	\$713,067,711	\$876,633,582

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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 Non-Employer OPEB Liability

At June 30, 2018, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employee's Non-Employer OPEB Liability associated with the District from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ -	\$ 69,219,147
Changes of assumptions	-	159,837,772
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion	<u>15,660,755</u>	<u>-</u>
	<u>\$ 15,660,755</u>	<u>\$ 229,056,919.00</u>

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

<u>Year Ended June 30,</u>	<u>Amount</u>
2019	(\$25,093,417)
2020	(\$25,093,417)
2021	(\$25,093,417)
2022	(\$25,093,417)
2023	(\$25,093,417)
Total Thereafter	<u>(\$87,929,079)</u>
	<u>(\$213,396,164)</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, 2019

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 2018-2019 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, 2019

NOTE 10: RISK MANAGEMENT (CONTINUED)

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

<u>Year Ended June 30,</u>	<u>Interest</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2019	-	\$725,630	210,082	\$3,627,705
2018	-	704,193	294,797	3,112,157
2017	2,005	695,644	296,645	2,702,760

Self-Insurance Plans The District has established a Worker’s Compensation plan for its employees, and an Auto/Gen/E&O self-insurance plan. Transactions related to the plan are accounted for in the General Fund.

The agreement is administered by First MCO (Worker’s Compensation) and D & H Alternative Risk Solutions(Auto/Gen/E&O). At June 30, 2019, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$2,682,467 for worker’s compensation and \$591,680 for auto/gen/E&O, with a grand total of \$3,274,147.

The District funds the entire cost of the plans. Claims are paid directly by the plan up to a maximum for any accident or occurrence, with any excess benefit being reimbursed through excess Insurance Agreements with various carriers. Coverage limits and deductibles are listed on Exhibit J-20 in the financial statements.

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, 2019

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, 2019, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$14,928,553.

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, 2019 a liability existed for compensated absences in the proprietary funds of \$684,427.

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, 2019

NOTE 12: FUND BALANCE APPROPRIATED

General Fund The table below reflects the District's Fund Balance at June 30, 2019 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	\$5,517,661	(\$5,517,661)	
Current Year	3,451,403	(3,451,403)	
Capital Reserve	9,054,021	(9,054,021)	
Assigned:			
Designated for Subsequent			
Year's Expenditures	8,953,253	(8,953,253)	
Encumbrances	1,292,378	(1,292,378)	
Unassigned (Deficit)	9,332,557	(10,523,771)	(\$1,191,214)
	<u>\$37,601,273</u>	<u>(38,792,487)</u>	<u>(\$1,191,214)</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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, c.73 (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 2019		\$540,401,415
Increased by:		
Transfer from General Fund to SFR- Inclusion		3,569,208
Less: Expenditures Allocated to Restricted Federal Resources as reported on Schedule D-2		6,200,182
		537,770,441
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$69,361,176	
Capital Leases	5,533,930	
		74,895,106
Adjusted General Fund Expenditures		462,875,335
Excess Surplus Percentage		2.00%
		9,257,507
Increased by:		
Extraordinary Aid (unbudgeted)	-	
Non-Public Transportation Aid (unbudgeted)	75,050	
		75,050
Maximum Unassigned General Fund Balance		9,332,556
Actual Unassigned General Fund Balance		12,783,959
Excess Surplus		\$3,451,403
Recapitulation of Excess Surplus, June 30, 2019:		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$5,517,661
Restricted for Excess Surplus		3,451,403
		\$12,404,656

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

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

Based on the preceding calculation, as of June 30, 2019, \$8,953,253 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2019-20 budget. \$3,451,403 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 2020-21 budget.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2019:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$6,913,665	\$666,643
Special Revenue Fund		5,654,896
Enterprise Fund		1,550,242
Fiduciary Fund	958,116	
	\$7,871,781	\$7,871,781

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, 2019 consisted of the following:

Food and Supplies	<u>\$199,294</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, 2019

NOTE 16: DEFICIT FUND BALANCES / NET POSITION

The District has a deficit fund balance of \$1,191,214 in the General Fund and \$4,448,863 in the Special Revenue Fund as of June 30, 2019 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, 2019

NOTE 17: CAPITAL RESERVE ACCOUNT (CONTINUED)

The activity of the capital reserve during the year ended June 30, 2019, is as follows:

Balance, June 30, 2018 (Budgetary Basis)		\$	9,000,000.00
Deposits:			
Interest	\$		90,975.27
Board Resolution dated 06/13/19			<u>3,500,000.00</u>
			3,590,975.27
		\$	<u>12,590,975.27</u>
Withdrawals:			
Board Resolution dated 08/23/18	\$		2,745,289.00
Board Resolution dated 04/08/19			266,665.00
Board Resolution dated 05/09/19			<u>525,000.00</u>
			3,536,954.00
		\$	<u><u>9,054,021.27</u></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 \$5,703,269.81. 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 FY2019.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2019

NOTE 19: SUBSEQUENT EVENTS

The Board of Education has evaluated subsequent events occurring after the financial statement date through December 5, 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.

NOTE 20: PRIOR PERIOD ADJUSTMENTS

Net Assets at June 30, 2019 has been adjusted to properly report Capital Assets as reflected below:

	Governmental <u>Activities</u>
Beginning Net Position 06/30/18	\$182,059,984
Adjustments:	
Capital Assets	<u>6,284,961</u>
Beginning Net Position 06/30/18 (As restated)	<u><u>\$188,344,945</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, 2019

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -
Tuition	90,000	-	90,000	537,142	447,142
Interest on Capital Reserve				90,975	90,975
Miscellaneous	1,057,989	-	1,057,989	4,234,753	3,176,764
Total - local sources	60,961,113	-	60,961,113	64,675,994	3,714,881
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	321,671,446	-	321,671,446	321,671,446	-
Security aid	12,177,900	-	12,177,900	12,177,900	-
Transportation aid	5,189,194	-	5,189,194	5,189,194	-
Special education aid	22,973,894	-	22,973,894	22,973,894	-
Extraordinary aid	2,118,034	-	2,118,034	1,966,410	(151,624)
Non-Public School Transportation Aid	-	-	-	75,050	75,050
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	4,084,896	4,084,896
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	764,198	764,198
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	36,507,475	36,507,475
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	36,913	36,913
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	16,906,372	16,906,372
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,146,218	15,146,218
Total - state sources	392,651,536	-	392,651,536	466,021,034	73,369,498
Federal sources:					
Medicaid Reimbursement	935,690	-	935,690	1,255,739	320,049
Total - federal sources	935,690	-	935,690	1,255,739	320,049
Total revenue	454,548,339	-	454,548,339	531,952,766	77,404,427
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool		211,630	211,630	209,260	2,370
Kindergarten	6,415,702	(111,575)	6,304,127	5,998,071	306,056
Grades 1-5	47,590,350	345,908	47,936,258	46,837,871	1,098,387
Grades 6-8	26,330,469	(293,815)	26,036,654	24,534,955	1,501,699
Grades 9-12	35,576,690	757,223	36,333,913	36,191,325	142,588
Home instruction:					
Salaries of teachers	847,093	35,300	882,393	865,739	16,654
Purchased services	315,000	(58,000)	257,000	248,337	8,663
Supplies	1,800	-	1,800	-	1,800
Travel	600	-	600	600	-

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Regular programs -					
undistributed instruction:					
Other salaries for instruction	\$ 4,904,274	\$ (519,349)	\$ 4,384,925	\$ 4,142,245	\$ 242,680
Purchased professional/ educational services	2,011,809	(303,208)	1,708,601	1,425,210	283,391
Other purchased services	8,234,412	(228,087)	8,006,325	7,974,799	31,526
Travel	61,872	1,018	62,890	31,123	31,767
General supplies	5,737,646	(260,513)	5,477,133	4,852,323	624,810
Textbooks	862,170	(415,509)	446,661	429,336	17,325
Other objects	185,178	(13,024)	172,154	96,501	75,653
Total regular programs	<u>139,075,065</u>	<u>(852,001)</u>	<u>138,223,064</u>	<u>133,837,694</u>	<u>4,385,370</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	332,997	75,793	408,790	408,790	-
Other salaries for instruction	-	89,700	89,700	84,485	5,215
General supplies	8,788	-	8,788	5,287	3,501
Total cognitive impaired - mild	<u>341,785</u>	<u>165,493</u>	<u>507,278</u>	<u>498,562</u>	<u>8,716</u>
Cognitive impaired - moderate:					
Salaries of teachers	790,341	(88,200)	702,141	665,548	36,593
Other salaries for instruction	46,003	-	46,003	46,003	-
General supplies	28,462	-	28,462	24,346	4,116
Textbooks	4,000	(2,017)	1,983	1,878	105
Total cognitive impaired -moderate	<u>868,806</u>	<u>(90,217)</u>	<u>778,589</u>	<u>737,775</u>	<u>40,814</u>
Learning/Language Disabilities:					
Salaries of teachers	5,209,298	(50,427)	5,158,871	4,927,899	230,972
Other salaries for instruction	2,045,360	(179,580)	1,865,780	1,779,551	86,229
General supplies	173,992	104,419	278,411	210,939	67,472
Textbooks	14,142	(12,492)	1,650	1,650	-
Total learning/language	<u>7,442,792</u>	<u>(138,080)</u>	<u>7,304,712</u>	<u>6,920,039</u>	<u>384,674</u>
Multiple disabilities:					
Salaries of teachers	314,138	73,580	387,718	361,315	26,403
Other salaries for instruction	143,103	48,514	191,617	191,606	11
General supplies	2,950	-	2,950	1,381	1,569
Total multiple disabilities	<u>460,191</u>	<u>122,094</u>	<u>582,285</u>	<u>554,302</u>	<u>27,983</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, 2019

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Behavioral disabilities:					
Salaries of teachers	\$ 265,212	\$ -	\$ 265,212	\$ 258,711	\$ 6,501
Other salaries for instruction	84,026	-	84,026	84,026	-
General supplies	15,179	-	15,179	9,581	5,598
Total behavioral disabilities	<u>364,417</u>	<u>-</u>	<u>364,417</u>	<u>352,318</u>	<u>12,099</u>
Autism					
Salaries of teachers	969,661	220,735	1,190,396	1,147,954	42,442
Other salaries for instruction	362,491	65,446	427,937	363,770	64,167
General supplies	15,384	1,001	16,385	16,276	109
Total autism	<u>1,347,536</u>	<u>287,182</u>	<u>1,634,718</u>	<u>1,528,000</u>	<u>106,718</u>
Resource room:					
Salaries of teachers	11,164,824	(162,514)	11,002,310	10,762,196	240,114
Purchased Professional -educational services	6,000	-	6,000	2,516	3,484
General supplies	58,597	(42,698)	15,899	10,119	5,780
Total resource room	<u>11,229,421</u>	<u>(205,212)</u>	<u>11,024,209</u>	<u>10,774,831</u>	<u>249,378</u>
Preschool disabled:					
Salaries of teachers	1,283,808	(114,410)	1,169,398	1,168,799	599
Other salaries for instruction	452,846	(2,090)	450,756	450,756	0
General supplies	4,500	500	5,000	4,857	143
Total preschool disabled	<u>1,741,154</u>	<u>(116,000)</u>	<u>1,625,154</u>	<u>1,624,411</u>	<u>743</u>
Total special education	<u>23,796,102</u>	<u>25,260</u>	<u>23,821,362</u>	<u>22,990,238</u>	<u>831,124</u>
Bilingual education:					
Salaries of teachers	26,302,424	658,093	26,960,517	25,488,165	1,472,352
Other salaries for instruction	1,211,205	97,440	1,308,645	1,188,109	120,536
Purchased professional/ educational services	27,000	-	27,000	27,000	-
General supplies	498,597	(6,158)	492,439	386,325	106,114
Textbooks	104,727	(38,899)	65,828	43,601	22,227
Total bilingual education	<u>28,143,953</u>	<u>710,476</u>	<u>28,854,429</u>	<u>27,133,200</u>	<u>1,721,229</u>
School sponsored activities:					
Salaries	179,974	184,677	364,651	248,509	116,142
Travel	43,860	5,525	49,385	46,699	2,686
Other objects	125,094	5,499	130,593	117,914	12,679
Total school sponsored activities	<u>348,928</u>	<u>195,701</u>	<u>544,629</u>	<u>413,122</u>	<u>131,507</u>
School sponsored athletics:					
Salaries	1,977,924	(74,720)	1,903,204	1,890,676	12,528
Other purchased services	170,000	(14,000)	156,000	148,010	7,990
Other objects	490,074	(23,174)	466,900	461,836	5,064
Supplies and materials	159,920	29,450	189,370	178,447	10,923
Total school sponsored athletics	<u>2,797,918</u>	<u>(82,444)</u>	<u>2,715,474</u>	<u>2,678,968</u>	<u>36,505</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Before/After School Programs					
Instruction					
Salaries	\$ 1,647,124	\$ (189,697)	\$ 1,457,427	\$ 1,292,771	\$ 164,656
Supplies and materials	3,200	-	3,200	2,643	557
Total before/after school	<u>1,650,324</u>	<u>(189,697)</u>	<u>1,460,627</u>	<u>1,295,414</u>	<u>165,213</u>
Before/After School Programs - Support Services					
Salaries	-	275,956	275,956	238,487	37,469
Total before/after school	<u>-</u>	<u>275,956</u>	<u>275,956</u>	<u>238,487</u>	<u>37,469</u>
Summer School Programs - Instruction					
Salaries	1,782,972	(148,509)	1,634,463	1,633,636	827
Supplies and materials	8,500	-	8,500	8,466	34
Total summer school - Instruction	<u>1,791,472</u>	<u>(148,509)</u>	<u>1,642,963</u>	<u>1,642,102</u>	<u>861</u>
Summer School Programs - Support Services					
Salaries	114,438	602	115,040	115,000	40
Total summer school - Support Services	<u>114,438</u>	<u>602</u>	<u>115,040</u>	<u>115,000</u>	<u>40</u>
Community services:					
Salaries	472,300	58,406	530,706	524,816	5,890
Total community services	<u>472,300</u>	<u>58,406</u>	<u>530,706</u>	<u>524,816</u>	<u>5,890</u>
Total instruction	<u>198,190,500</u>	<u>(6,250)</u>	<u>198,184,250</u>	<u>190,869,041</u>	<u>7,315,208</u>
Undistributed expenditures:					
Undistributed expenditures - instruction:					
Tuition to other LEAs within the State - regular	5,178,546	(268,900)	4,909,646	4,819,716	89,930
Tuition to other LEAs within the State - special	12,407,223	(3,272,174)	9,135,049	8,431,827	703,222
Tuition to county vocational school districts - regular	642,000	(3,000)	639,000	617,500	21,500
Tuition to county vocational school districts - special	82,500	-	82,500	75,000	7,500
Tuition to county special services schools	1,186,194	179,285	1,365,479	1,359,876	5,603
Tuition to priv. sch for the disabled w/i State	13,112,632	(69,150)	13,043,482	12,563,380	480,102
Tuition - state facilities	436,497	60,417	496,914	496,908	6
Total undistributed expenditures - instruction	<u>33,045,592</u>	<u>(3,373,522)</u>	<u>29,672,070</u>	<u>28,364,207</u>	<u>1,307,863</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Attendance and social work services:					
Salaries	\$ 2,115,690	\$ 492,614	\$ 2,608,304	\$ 2,538,849	\$ 69,455
Supplies and materials	10,000	(1,515)	8,485	5,748	2,737
Total attendance and social work services	2,251,975	491,099	2,743,074	2,668,249	74,825
Health services:					
Salaries	4,035,341	(10,257)	4,025,084	3,782,501	242,583
Purchased professional and technical services	50,953	45,050	96,003	83,932	12,071
Supplies and materials	189,674	(9,466)	180,208	160,979	19,229
Other objects	5,400	-	5,400	2,390	3,010
Total health services	4,281,368	25,327	4,306,695	4,029,802	276,893
Other support services - students - related services:					
Salaries of other professional staff	3,046,847	159,500	3,206,347	3,201,090	5,257
Purchased professional educational services	1,798,600	121,858	1,920,458	1,729,456	191,002
Other support services - students - related services	4,845,447	281,358	5,126,805	4,930,546	196,259
Other support services - Regular					
Salaries of other professional staff	11,719,431	1,213,910	12,933,341	12,911,193	22,148
Purchased professional educational services	3,397,431	285,501	3,682,932	3,221,877	461,055
Supplies and materials	51,733	(6,395)	45,338	38,316	7,022
Total other support services - regular	15,168,595	1,493,016	16,661,611	16,171,386	490,225
Other support services - Guidance					
Salaries of other professional staff	6,118,713	66,293	6,185,006	5,995,487	189,519
Salaries of secretarial and clerical assistants	244,227	(64,500)	179,727	179,624	103
Purchased professional educational services	386,744	(124,848)	261,896	232,161	29,735
Other Purchased Professional Technical Services	10,000	-	10,000	-	10,000
Other purchased services	1,000	-	1,000	367	633
Supplies and materials	386,020	(169,665)	216,355	201,464	14,891
Other objects	13,000	(1,770)	11,230	6,832	4,398
Total Other support services Guidance	7,159,704	(294,490)	6,865,214	6,615,935	249,279

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other support services - students - special services:					
Salaries of other					
professional staff	\$ 6,991,801	\$ (403,141)	\$ 6,588,660	\$ 6,585,248	\$ 3,412
Purchased professional					
educational services	179,912	104,400	284,312	275,747	8,565
Other purchased services	105,000	(17,582)	87,418	22,650	64,768
Supplies and materials	75,200	-	75,200	74,274	926
Total other support services - students - special services	7,351,913	(316,323)	7,035,590	6,957,919	77,671
Improvement of instruction services:					
Salaries of supervisors					
of instruction	3,858,144	(17,751)	3,840,393	3,840,393	0
Salaries of other					
professional staff	188,928	63,855	252,783	252,781	2
Salaries of secretarial and					
clerical assistants	1,266,780	79,150	1,345,930	1,343,113	2,817
Purchased professional					
educational services	269,090	(28,301)	240,789	238,311	2,478
Other purchased services	121,982	(78,257)	43,725	22,215	21,510
Travel	-	-	-	-	-
Supplies and materials	66,356	43,149	109,505	96,523	12,982
Other objects	18,250	11,436	29,686	26,351	3,335
Total improvement of instruction services	5,789,530	73,281	5,862,811	5,819,688	43,124
Educational media services/ school library:					
Salaries	1,371,547	(21,140)	1,350,407	1,227,528	122,879
Supplies and materials	41,799	(7,071)	34,728	25,088	9,640
Total educational media services/school library	1,413,346	(28,211)	1,385,135	1,252,616	132,519
Instructional staff training services:					
Purchased professional and					
technical services	47,520	(20,427)	27,093	23,840	3,253
Travel	11,099	(2,180)	8,919	4,524	4,395
Total instructional staff training services	58,619	(22,607)	36,012	28,364	7,648

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Support services general administration:					
Salaries	\$ 1,721,168	\$ 78,060	\$ 1,799,228	\$ 1,791,057	\$ 8,171
Salaries of Attorneys	289,478	-	289,478	289,478	-
Legal services	2,057,581	(466,921)	1,590,660	1,531,723	58,937
Audit Fees	190,000	-	190,000	190,000	-
Other purchased professional services	244,925	279,300	524,225	493,591	30,634
Communications/telephone	1,506,426	187,085	1,693,511	1,655,535	37,976
Other purchased services	7,100	2,855	9,955	1,579	8,376
Supplies and materials	10,000	7,340	17,340	7,091	10,249
Miscellaneous expenditures	48,337	62,394	110,731	104,012	6,719
BOE Membership dues and fees	27,463	(27,463)	-	-	-
Total support services general administration	6,102,478	122,650	6,225,128	6,064,066	161,062
Support services school administration:					
Salaries of principals/ asst. principals	9,448,446	278,830	9,727,276	9,620,803	106,473
Salaries of secretarial and clerical assistants	4,820,436	(266,642)	4,553,794	4,328,845	224,949
Purchased professional and technical services	30,000	(30,000)	-	-	-
Other purchased services	13,000	(850)	12,150	2,496	9,654
Supplies and materials	147,600	5,673	153,273	139,521	13,752
Other objects	120,952	2,311	123,263	105,630	17,633
Total support services school administration	14,580,434	(10,678)	14,569,756	14,197,295	372,461
Central Services:					
Salaries	3,833,710	41,105	3,874,815	3,785,827	88,988
Purchase Professional Services	21,000	1,500	22,500	4,508	17,992
Miscellaneous Purchased Services	518,500	(197,627)	320,873	195,486	125,387
Supplies and materials	75,000	(18,336)	56,664	35,987	20,677
Other objects	74,500	106,550	181,050	161,253	19,797
Total central services	4,522,710	(66,808)	4,455,902	4,183,059	272,843
Admin.Info Technology					
Salaries	2,757,281	154,440	2,911,721	2,822,389	89,332
Purchased professional services	215,000	67,597	282,597	282,597	-
Other Purchased Services	2,601,808	(52,360)	2,549,448	2,546,780	2,668
Supplies and materials	516,760	(55,052)	461,708	461,688	20
Other objects	58,250	(7,516)	50,734	50,711	23
Total Admin.Info Technology	6,149,099	107,110	6,256,209	6,164,165	92,043

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Required maintenance for school facilities:					
Salaries	\$ 2,600,813	\$ 175,215	\$ 2,776,028	\$ 2,767,579	\$ 8,449
Cleaning, repair and maintenance services	5,525,154	292,190	5,817,344	5,728,558	88,786
Supplies and materials	591,699	(58,669)	533,030	531,340	1,690
Total required maintenance for school facilities:	8,717,666	408,736	9,126,402	9,027,477	98,924
Operation and maintenance Custodial Services:					
Salaries	19,928,324	353,242	20,281,566	20,076,359	205,207
Purchased professional and technical services	158,168	44,425	202,593	202,121	472
Cleaning, repair and maintenance services	409,799	(183,707)	226,092	222,688	3,404
Rental of land and buildings	3,031,401	145,000	3,176,401	3,166,995	9,406
Lease Purchase- Energy Savings Imp Program	839,150	-	839,150	839,150	-
Other purchased property services	918,865	134,553	1,053,418	1,046,614	6,804
Insurance	2,098,165	280,000	2,378,165	2,377,766	399
Travel	8,000	-	8,000	6,720	1,280
General supplies	1,213,976	(31,614)	1,182,362	1,166,641	15,721
Energy (natural gas)	1,839,441	302,117	2,141,558	2,121,776	19,782
Energy (electricity)	6,100,000	(328,284)	5,771,716	5,718,023	53,693
Other objects	82,500	18,042	100,542	100,067	475
Total operation and maintenance of plant services	36,627,789	733,774	37,361,563	37,044,918	316,645
Care and upkeep of grounds					
Salaries	138,708	-	138,708	138,708	-
Miscellaneous Purchased Services	74,000	(74,000)	-	-	-
Total care and upkeep of grounds	212,708	(74,000)	138,708	138,708	-
Security					
Salaries	8,405,207	(70,365)	8,334,842	8,267,432	67,410
Miscellaneous Purchased Services	570,000	(421,325)	148,675	93,591	55,085
Supplies and materials	25,005	20,141	45,146	31,920	13,225
Other Objects	3,135	-	3,135	-	3,135
Total security	9,003,347	(471,550)	8,531,798	8,392,943	138,854
Student transportation services:					
Salaries for pupil transportation (between home and school) - regular	760,800	(22,000)	738,800	727,353	11,447
Salaries for pupil transportation (between home and school)-special	1,686,904	102,600	1,789,504	1,782,554	6,950
Salaries for pupil transportation (other than between home & school)	1,318,405	83,250	1,401,655	1,350,609	51,046

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Student transportation services					
(continued):					
Management Fee - ESC & CTSA					
Transportation program	\$ 260,000	\$ (194,553)	\$ 65,447	\$ 50,672	\$ 14,775
Purchased professional and technical services	60,000	-	60,000	56,283	3,717
Cleaning, repair and maintenance services	300,000	(10,704)	289,296	287,453	1,843
Rental Payments - school buses	308,300	28,451	336,751	336,751	-
Contracted services - aid in lieu Non-public schools	200,442	22,558	223,000	218,500	4,500
Contracted services (between home and school) - vendors	4,704,252	-	4,704,252	4,640,993	63,259
Contracted services (other than between home and school) -vendors	916,250	(369,751)	546,499	524,913	21,586
Contracted services (special education)-vendors	1,630,239	-	1,630,239	1,628,668	1,571
Contracted services (special education)- ECS & CTSA	8,000,000	1,296,000	9,296,000	8,640,524	655,476
Supplies and materials	20,000	(4,296)	15,704	15,657	47
Transportation supplies	200,000	-	200,000	185,000	15,000
Miscellaneous expenditures	18,000	(8,000)	10,000	2,638	7,362
Total student transportation services	20,383,592	923,555	21,307,147	20,448,567	858,580
Employee benefits:					
Social security	7,000,000	686,000	7,686,000	7,481,163	204,837
Other retirement contributions - PERS	8,723,789	(24,556)	8,699,233	8,699,233	-
Unemployment compensation	550,000	(225,905)	324,095	274,095	50,000
Workers Compensation	2,500,000	(370,000)	2,130,000	1,726,466	403,534
Health Benefits	65,588,124	(2,141,903)	63,446,221	63,398,656	47,565
Tuition Reimbursement	900,000	(166,397)	733,603	444,330	289,273
Other employee benefits	900,000	(412,000)	488,000	230,194	257,806
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	764,198	(764,198)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	36,507,475	(36,507,475)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	36,913	(36,913)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	16,906,372	(16,906,372)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,146,218	(15,146,218)
Total employee benefits	86,161,913	(2,654,761)	83,507,152	151,615,312	(68,108,160)
Total undistributed expenditures	273,827,825	(2,653,043)	271,174,782	334,115,223	(62,940,442)
Total expenditures - current expense	472,018,325	(2,659,294)	469,359,031	524,984,265	(55,625,234)

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5	\$ -	\$ 960,540	\$ 960,540	\$ 958,531	\$ 2,009
Undistributed expenditures:					
Support services -					
Instructional Staff	-	158,826	158,826	157,617	1,209
General Administration	-	29,508	29,508	29,508	0
Central Services	-	132,591	132,591	131,905	686
Req. Maintenance for School Fac.	-	1,053,317	1,053,317	1,048,453	4,865
Custodial Services	109,695	(94,208)	15,487	15,207	280
Total equipment	<u>109,695</u>	<u>2,793,919</u>	<u>2,903,614</u>	<u>2,894,565</u>	<u>9,049</u>
Facilities acquisition and construction services:					
Architectual/Engineering services	-	126,500	126,500	125,900	600
Construction services	8,519	2,340,024	2,348,543	2,347,533	1,010
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	4,084,896	(4,084,896)
Total facilities acquisition and construction services	<u>8,519</u>	<u>2,466,524</u>	<u>2,475,043</u>	<u>6,558,329</u>	<u>(4,083,286)</u>
Assets acquired under capital leases (non-budgeted)					
Instruction:					
Regular Instruction				4,139,626	(4,139,626)
Undistributed expenditures:					
Admin Info Technology				855,756	(855,756)
Transporation				538,548	(538,548)
Total assets acquired under capital leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,533,930</u>	<u>(5,533,930)</u>
Total capital outlay	<u>118,214</u>	<u>5,260,443</u>	<u>5,378,657</u>	<u>14,986,823</u>	<u>(9,608,166)</u>
Special Schools:					
Adult education - local - Instruction:					
Salaries of teachers	13,150	-	13,150	-	13,150
Supplies	1,000	-	1,000	-	1,000
Total Adult education - local - Instr.	<u>14,150</u>	<u>-</u>	<u>14,150</u>	<u>-</u>	<u>14,150</u>
Total special schools	<u>38,950</u>	<u>-</u>	<u>38,950</u>	<u>3,618</u>	<u>35,332</u>
Transfer of Funds to Charter Schools	<u>\$ 277,840</u>	<u>\$ 155,900</u>	<u>\$ 433,740</u>	<u>\$ 426,708</u>	<u>\$ 7,032</u>
Total expenditures	<u>472,453,330</u>	<u>2,757,049</u>	<u>475,210,379</u>	<u>540,401,415</u>	<u>(65,191,036)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Excess/(deficiency) of revenues over/(under) expenditures	\$ (17,904,991)	\$ (2,757,049)	\$ (20,662,040)	\$ (8,448,649)	\$ 12,213,391
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	7,153,201	(779,905)	6,373,296	6,200,182	(173,114)
Transfer to special revenue fund	(3,569,208)	-	(3,569,208)	(3,569,208)	-
Capital Leases (non-budget)				5,533,930	5,533,930
Total other financing sources/(uses)	<u>3,583,993</u>	<u>(779,905)</u>	<u>2,804,088</u>	<u>8,164,904</u>	<u>5,360,816</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(14,320,998)</u>	<u>(3,536,954)</u>	<u>(17,857,952)</u>	<u>(283,745)</u>	<u>17,574,206</u>
Fund balance, July 1	37,885,018	-	37,885,018	37,885,018	-
Fund balance, June 30	<u>\$ 23,564,020</u>	<u>\$ (3,536,954)</u>	<u>\$ 20,027,066</u>	<u>\$ 37,601,273</u>	<u>\$ 17,574,206</u>

Recapitulation:

Restricted Fund Balance:

Excess Surplus - Designated for Subsequent Year's Expenditures	5,517,661
Excess Surplus - Current Year	3,451,403
Capital Reserve	9,054,021

Assigned Fund Balance:

Designated for Subsequent Year's Expenditures	8,953,253
Year-End Encumbrances	1,292,378

Unassigned Fund Balance

<u>9,332,557</u>
<u>37,601,273</u>

Reconciliation to Governmental Funds Statements (GAAP):

Last State Aid Payment not recognized on GAAP basis	(38,792,487)
Fund Balance per Governmental Funds (GAAP)	<u>\$ (1,191,214)</u>

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

Adjustment for prior year encumbrances	\$ (58,311)	\$	\$ (58,311)	\$ (58,311)	\$ -
Budget amendment Capital Reserve		(3,536,954)	(3,536,954)	(3,536,954)	
Budgeted fund balance	<u>(14,262,687)</u>	<u>-</u>	<u>(14,262,687)</u>	<u>3,311,520</u>	<u>17,574,207</u>
Total	<u>\$ (14,320,998)</u>	<u>\$ (3,536,954)</u>	<u>\$ (17,857,952)</u>	<u>\$ (283,745)</u>	<u>\$ 17,574,207</u>

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers/ Amendments			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
Revenues:												
Local sources:												
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ -	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -	\$ 59,813,124
Tuition from individuals	90,000	-	90,000	-	-	90,000	90,000	-	90,000	90,975	-	90,975
Interest on Capital reserve	-	-	-	-	-	-	-	-	-	4,234,753	-	4,234,753
Miscellaneous	1,057,989	-	1,057,989	-	-	1,057,989	1,057,989	-	1,057,989	-	-	1,057,989
Total - local sources	60,961,113	-	60,961,113	-	-	60,961,113	60,961,113	-	60,961,113	64,675,994	-	64,675,994
State sources:												
Transportation aid	5,189,194	-	5,189,194	-	-	5,189,194	5,189,194	-	5,189,194	5,189,194	-	5,189,194
Extraordinary aid	2,118,034	-	2,118,034	-	-	2,118,034	2,118,034	-	2,118,034	1,966,410	-	1,966,410
Special education aid	22,973,894	-	22,973,894	-	-	22,973,894	22,973,894	-	22,973,894	22,973,894	-	22,973,894
Education adequacy aid	28,521,068	-	28,521,068	-	-	28,521,068	28,521,068	-	28,521,068	28,521,068	-	28,521,068
Equalization aid	32,167,146	-	32,167,146	-	-	32,167,146	32,167,146	-	32,167,146	32,167,146	-	32,167,146
Security aid (School Transportation Aid)	12,177,500	-	12,177,500	-	-	12,177,500	12,177,500	-	12,177,500	12,177,500	-	12,177,500
On-behalf SCC (non-budgeted)	-	-	-	-	-	-	-	-	-	75,000	-	75,000
On-behalf Capital (non-budgeted)	-	-	-	-	-	-	-	-	-	4,084,896	-	4,084,896
On-behalf for Schools Aid	-	-	-	-	-	-	-	-	-	-	-	-
Lead Testing for Schools Aid	-	-	-	-	-	-	-	-	-	764,198	-	764,198
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	36,507,475	-	36,507,475
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	36,913	-	36,913
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	16,906,372	-	16,906,372
On-behalf TPAF Post Retirement Medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	15,146,218	-	15,146,218
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	466,021,034	-	466,021,034
Total - state sources	392,651,536	-	392,651,536	-	-	392,651,536	392,651,536	-	392,651,536	1,255,739	-	1,255,739
Federal sources:												
Federal Reimbursement	935,690	-	935,690	-	-	935,690	935,690	-	935,690	1,255,739	-	1,255,739
Total - federal sources	935,690	-	935,690	-	-	935,690	935,690	-	935,690	1,255,739	-	1,255,739
Total revenue	454,548,339	-	454,548,339	-	-	454,548,339	454,548,339	-	454,548,339	531,952,766	-	531,952,766
Expenditures:												
Current expenditures:												
Instruction-regular programs:												
Salaries of teachers:												
Instruction	211,630	-	211,630	-	-	211,630	211,630	-	211,630	209,260	-	209,260
Classroom	6,415,702	-	6,415,702	-	-	6,415,702	6,415,702	-	6,415,702	6,304,027	-	6,304,027
Kindergarten	2,471,496	-	2,471,496	-	-	2,471,496	2,471,496	-	2,471,496	2,430	-	2,430
Grades 1-5	45,118,854	-	45,118,854	-	-	45,118,854	45,118,854	-	45,118,854	47,936,758	-	47,936,758
Grades 6-8	25,088,793	-	25,088,793	-	-	25,088,793	25,088,793	-	25,088,793	24,044,029	-	24,044,029
Grades 9-12	33,137,338	-	33,137,338	-	-	33,137,338	33,137,338	-	33,137,338	954,466	-	954,466
Home instruction:												
Salaries of teachers	847,093	-	847,093	-	-	847,093	847,093	-	847,093	865,739	-	865,739
Purchased Professional-Educational Services	315,000	-	315,000	-	-	315,000	315,000	-	315,000	248,337	-	248,337
Other Purchased Services (400-500 series)	1,800	-	1,800	-	-	1,800	1,800	-	1,800	600	-	600
Supplies	600	-	600	-	-	600	600	-	600	-	-	-
Regular programs - undistributed instruction:												
Other salaries for instruction	1,157,700	-	1,157,700	-	-	1,157,700	1,157,700	-	1,157,700	721,286	-	721,286
Purchased professional/educational services	448,434	-	448,434	-	-	448,434	448,434	-	448,434	225,348	-	225,348
Other purchased services	8,213,412	-	8,213,412	-	-	8,213,412	8,213,412	-	8,213,412	7,965,852	-	7,965,852
Travel	61,672	-	61,672	-	-	61,672	61,672	-	61,672	8,047	-	8,047
Telephone	962,543	-	962,543	-	-	962,543	962,543	-	962,543	3,123	-	3,123
Textbooks	178,165	-	178,165	-	-	178,165	178,165	-	178,165	4,262,149	-	4,262,149
Technical supplies	684,093	-	684,093	-	-	684,093	684,093	-	684,093	263,668	-	263,668
Other objects	185,178	-	185,178	-	-	185,178	185,178	-	185,178	166,254	-	166,254
Total regular programs	18,307,271	-	18,307,271	-	-	18,307,271	18,307,271	-	18,307,271	17,525,155	-	17,525,155
Total	120,767,794	-	120,767,794	-	-	120,767,794	120,767,794	-	120,767,794	116,312,539	-	116,312,539
Total	138,233,064	-	138,233,064	-	-	138,233,064	138,233,064	-	138,233,064	4,142,245	-	4,142,245
Total	1,425,210	-	1,425,210	-	-	1,425,210	1,425,210	-	1,425,210	7,974,799	-	7,974,799
Total	4,832,322	-	4,832,322	-	-	4,832,322	4,832,322	-	4,832,322	4,832,322	-	4,832,322
Total	96,501	-	96,501	-	-	96,501	96,501	-	96,501	96,501	-	96,501
Total	133,837,694	-	133,837,694	-	-	133,837,694	133,837,694	-	133,837,694	133,837,694	-	133,837,694

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	
Special education:												
Cognitive impaired - mild:												
Salaries of teachers	-	332,997	\$ -	75,793	\$ 75,793	\$ -	-	408,790	\$ -	408,790	\$ 408,790	
Other salaries for instruction	-	8,788	-	89,700	89,700	-	-	89,700	-	89,700	84,485	
General supplies	-	-	-	-	-	-	-	8,788	-	-	5,287	
Total cognitive impaired - mild	-	341,785	-	165,493	165,493	-	-	507,278	-	-	498,562	
Cognitive impaired - moderate:												
Salaries of teachers	-	790,341	-	(88,200)	(88,200)	-	-	702,141	-	-	665,548	
Other salaries for instruction	-	46,003	-	-	-	-	-	46,003	-	-	46,003	
General supplies	-	28,462	-	(2,017)	(2,017)	-	-	28,462	-	-	24,346	
Textbooks	-	4,000	-	-	-	-	-	1,983	-	-	1,878	
Total cognitive impaired - moderate	-	868,806	-	(90,217)	(90,217)	-	-	778,589	-	-	737,775	
Learning/Language Disabilities (204):												
Salaries of teachers	233,455	4,975,843	34,000	(84,427)	(50,427)	267,455	267,455	5,158,871	262,695	4,665,204	4,927,899	
Other salaries for instruction	257,219	2,045,260	(38,240)	(141,340)	(179,580)	218,979	218,979	1,865,780	218,974	1,560,277	1,779,551	
General supplies	7,500	173,992	7,500	96,919	104,419	7,500	7,500	278,411	7,232	203,707	210,939	
Textbooks	498,174	6,944,618	(4,240)	(4,992)	(12,492)	493,934	493,934	1,650	488,901	1,650	1,650	
Total Learning/Language Disabilities	-	7,442,792	-	(133,840)	(138,080)	-	-	6,810,778	-	-	6,520,039	
Behavioral Disabilities (209):												
Salaries of teachers	-	265,212	-	-	-	-	-	265,212	-	-	258,711	
Other salaries for instruction	-	84,026	-	-	-	-	-	84,026	-	-	84,026	
General supplies	3,000	151,779	-	-	-	3,000	3,000	12,179	1,463	1,463	9,581	
Total behavioral disabilities	3,000	361,417	-	-	-	3,000	3,000	361,417	1,463	1,463	350,555	
Multiple disabilities (212):												
Salaries of teachers	-	314,138	-	73,580	73,580	-	-	387,718	-	-	361,315	
Other salaries for instruction	-	143,103	-	48,514	48,514	-	-	191,617	-	-	191,606	
General supplies	-	2,950	-	-	-	-	-	2,950	-	-	1,381	
Total multiple disabilities	-	460,191	-	122,094	122,094	-	-	582,285	-	-	554,302	
Resource Room/Center (213):												
Salaries of teachers	176,810	10,988,014	-	(162,514)	(162,514)	176,810	176,810	10,825,500	176,810	10,585,386	10,762,196	
Purchased Professional - educational services	6,000	6,000	-	-	-	6,000	6,000	-	2,516	2,516	-	
General supplies	182,810	58,597	-	(42,698)	(42,698)	182,810	182,810	15,899	10,119	10,119	10,119	
Total Resource Room/Center	-	11,066,611	-	(205,212)	(205,212)	-	-	10,841,399	179,326	10,595,505	10,774,831	
Autism (214):												
Salaries of teachers	-	969,661	-	220,735	220,735	-	-	1,190,396	-	-	1,147,954	
Other salaries for instruction	-	306,441	-	63,446	63,446	-	-	427,297	-	-	363,740	
General supplies	-	155,384	-	-	-	-	-	155,384	(20)	(20)	155,364	
Total Autism	-	1,347,556	-	287,182	287,182	-	-	1,634,718	(20)	(20)	1,528,020	
Preschool disabilities - full-time												
Salaries of teachers	1,283,808	1,283,808	(114,410)	(114,410)	(114,410)	1,169,398	1,169,398	-	1,168,799	1,168,799	1,168,799	
Other salaries for instruction	452,846	452,846	(2,090)	(2,090)	(2,090)	450,756	450,756	-	450,756	450,756	450,756	
General supplies	4,500	4,500	500	500	500	5,000	5,000	-	4,857	4,857	4,857	
Total Preschool disabilities - full-time	1,741,154	1,741,154	(116,000)	(116,000)	(116,000)	1,625,154	1,625,154	-	1,624,411	1,624,411	1,624,411	
Total special education	2,425,138	23,796,102	(120,240)	(145,500)	(25,260)	2,304,898	2,304,898	21,516,464	2,294,081	20,696,157	22,990,238	

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Bilingual education (243/244):												
Salaries of teachers	-	26,302,424	\$ 26,302,424	-	638,093	\$ 638,093	-	26,960,517	\$ 26,960,517	-	25,488,165	\$ 25,488,165
Other salaries for instruction	-	1,211,205	1,211,205	-	97,440	97,440	-	1,308,645	1,308,645	-	1,188,109	1,188,109
Purchased professional-educational services	-	27,000	27,000	-	-	-	-	27,000	27,000	-	27,000	27,000
General supplies	-	498,597	498,597	-	(6,158)	(6,158)	-	492,439	492,439	-	386,325	386,325
Textbooks	-	104,727	104,727	-	(38,899)	(38,899)	-	65,828	65,828	-	43,601	43,601
Total bilingual education	-	28,143,953	28,143,953	-	710,476	710,476	-	28,854,429	28,854,429	-	27,133,200	27,133,200
School-Sponsored Co-curricular/Extracurricular												
Activities - Instruction												
Salaries	-	179,974	179,974	-	184,677	184,677	-	364,651	364,651	-	248,509	248,509
Travel	-	43,860	43,860	-	5,925	5,925	-	49,785	49,785	-	40,609	40,609
Other objects	-	125,094	125,094	-	(328)	(328)	-	124,766	124,766	-	112,089	112,089
Total School-Sponsored Co-curricular/Extracurricular	-	348,928	348,928	-	189,874	189,874	-	538,802	538,802	-	407,297	407,297
School sponsored athletics:												
Salaries	1,977,924	1,977,924	1,977,924	(74,720)	-	(74,720)	1,903,204	-	1,903,204	1,890,676	-	1,890,676
Other purchased services	170,000	170,000	170,000	(14,000)	-	(14,000)	156,000	-	156,000	148,010	-	148,010
Supplies and materials	490,074	490,074	490,074	(23,174)	-	(23,174)	466,900	-	466,900	461,836	-	461,836
Other objects	159,920	159,920	159,920	29,450	-	29,450	189,370	-	189,370	178,447	-	178,447
Total school sponsored athletics	2,797,918	2,797,918	2,797,918	(82,444)	-	(82,444)	2,715,474	-	2,715,474	2,678,968	-	2,678,968
Before/After School Programs												
- Instruction												
Salaries	1,647,124	1,647,124	1,647,124	(189,697)	-	(189,697)	1,457,427	-	1,457,427	1,292,771	-	1,292,771
Supplies and materials	3,200	3,200	3,200	-	-	-	3,200	-	3,200	2,643	-	2,643
Total before/after school programs	1,650,324	1,650,324	1,650,324	(189,697)	-	(189,697)	1,460,627	-	1,460,627	1,295,414	-	1,295,414
Before/After School Programs												
- Support Services												
Salaries	-	-	-	275,956	-	275,956	-	275,956	275,956	238,487	-	238,487
Total before/after school programs	-	-	-	275,956	-	275,956	-	275,956	275,956	238,487	-	238,487
Summer School Programs												
- Instruction												
Salaries	1,782,972	1,782,972	1,782,972	(148,509)	-	(148,509)	1,634,463	-	1,634,463	1,633,636	-	1,633,636
General Supplies	8,500	8,500	8,500	-	-	-	8,500	-	8,500	8,466	-	8,466
Total summer school programs	1,791,472	1,791,472	1,791,472	(148,509)	-	(148,509)	1,642,963	-	1,642,963	1,642,102	-	1,642,102
Summer School Programs												
- Support Services												
Salaries	114,438	114,438	114,438	602	-	602	115,040	-	115,040	115,000	-	115,000
Total summer school programs	114,438	114,438	114,438	602	-	602	115,040	-	115,040	115,000	-	115,000
Community services												
Salaries	472,300	472,300	472,300	58,406	-	58,406	530,706	-	530,706	524,816	-	524,816
Total community services	472,300	472,300	472,300	58,406	-	58,406	530,706	-	530,706	524,816	-	524,816
Total instruction	27,538,861	170,631,639	198,190,500	337,856	(343,786)	(6,230)	27,896,397	170,387,853	198,184,250	26,319,848	164,549,193	190,869,041

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Undistributed expenditures - Instruction:												
Tuition to other LEAs within the State - regular	\$ 5,178,546	\$ 5,178,546	\$ (268,900)	\$ (268,900)	\$ (268,900)	\$ 4,909,646	\$ 4,909,646	\$ 4,909,646	\$ 4,819,716	\$ 4,819,716	\$ -	\$ 4,819,716
Tuition to other LEAs within the State - special	12,407,223	12,407,223	(3,272,174)	(3,272,174)	(3,272,174)	9,135,049	9,135,049	9,135,049	8,431,827	8,431,827	-	8,431,827
Tuition to county vocational school districts - regular	642,000	642,000	(3,000)	(3,000)	(3,000)	639,000	639,000	639,000	617,500	617,500	-	617,500
Tuition to county vocational school districts - special	82,500	82,500	-	-	-	82,500	82,500	82,500	75,000	75,000	-	75,000
Tuition to county special ed school districts - special	1,186,194	1,186,194	179,285	179,285	179,285	1,365,479	1,365,479	1,365,479	1,359,876	1,359,876	-	1,359,876
Tuition to private school for the disabled w/ State	13,112,632	13,112,632	(69,150)	(69,150)	(69,150)	13,043,482	13,043,482	13,043,482	12,563,380	12,563,380	-	12,563,380
Tuition to private school for the disabled w/ State	436,497	436,497	60,417	60,417	60,417	496,914	496,914	496,914	496,908	496,908	-	496,908
Total undistributed expenditures - instruction	33,045,592	33,045,592	(3,373,522)	(3,373,522)	(3,373,522)	29,672,070	29,672,070	29,672,070	28,364,207	28,364,207	-	28,364,207
Attendance and social work services:												
Salaries	114,537	2,001,153	219,115	219,115	273,499	492,614	333,652	2,274,652	333,415	2,205,434	-	2,538,849
Supplies and materials	118,785	10,000	(1,515)	(1,515)	(1,515)	8,485	8,485	8,485	7,500	5,748	-	5,748
Other objects	233,322	7,500	-	-	-	118,785	118,785	7,500	116,152	7,500	-	123,652
Total attendance and social work services	466,644	2,018,653	219,115	219,115	271,984	499,884	452,922	2,290,637	449,567	2,218,682	-	2,668,249
Health services:												
Salaries	55,400	3,979,941	6,563	6,563	(16,820)	4,033,541	61,963	3,963,121	49,330	3,733,171	-	3,782,501
Purchased professional and technical services	50,953	50,953	45,050	45,050	50,953	45,050	96,003	96,003	83,932	83,932	-	83,932
Supplies and materials	62,644	189,674	(18,820)	(18,820)	9,354	43,824	43,824	186,384	180,208	180,208	-	160,979
Other objects	5,400	5,400	-	-	-	5,400	5,400	5,400	2,390	2,390	-	2,390
Total health services	174,397	4,106,971	32,793	32,793	(7,466)	4,281,368	207,190	4,099,505	179,278	3,850,524	-	4,029,802
Other support services - students - related services:												
Salaries of other professional staff	3,046,847	3,046,847	159,500	159,500	159,500	3,206,347	3,206,347	3,206,347	3,201,090	3,201,090	-	3,201,090
Purchased professional and technical services	1,798,600	1,798,600	121,858	121,858	121,858	1,920,458	1,920,458	1,920,458	1,729,456	1,729,456	-	1,729,456
Other support services - students - related services	4,845,447	4,845,447	281,358	281,358	281,358	5,126,805	5,126,805	5,126,805	4,930,546	4,930,546	-	4,930,546
Other support services - Extraordinary												
Salaries	11,719,431	11,719,431	1,213,910	1,213,910	1,213,910	12,933,341	12,933,341	12,933,341	12,911,193	12,911,193	-	12,911,193
Purchased professional and technical services	3,397,431	3,397,431	285,501	285,501	285,501	3,682,932	3,682,932	3,682,932	3,221,877	3,221,877	-	3,221,877
Supplies and materials	51,733	51,733	(6,395)	(6,395)	(6,395)	45,338	45,338	45,338	38,316	38,316	-	38,316
Total other support services - Extraordinary	15,168,595	15,168,595	1,493,016	1,493,016	1,493,016	16,661,611	16,661,611	16,661,611	16,171,386	16,171,386	-	16,171,386
Other support services - Guidance												
Salaries of other professional staff	536,991	5,581,722	18,954	18,954	47,359	66,293	555,925	5,629,081	555,037	5,460,450	-	5,995,487
Salaries of secretarial and clerical assistants	244,227	244,227	(64,500)	(64,500)	(64,500)	179,727	179,727	179,727	179,624	179,624	-	179,624
Purchased professional and technical services	119,000	267,744	(114,198)	(114,198)	(10,650)	4,802	4,802	257,094	261,896	251,022	-	232,161
Other Purchased Prof. and Tech. Services	10,000	10,000	-	-	-	10,000	10,000	10,000	367	367	-	367
Other purchased services	1,000	1,000	-	-	-	1,000	1,000	1,000	1,000	1,000	-	1,000
Supplies and materials	360,020	360,020	(166,989)	(166,989)	(2,676)	193,031	193,031	23,324	185,811	15,633	-	201,464
Other objects	13,000	13,000	(1,270)	(1,270)	(1,270)	11,230	11,230	11,230	6,832	6,832	-	6,832
Total Other support services - Guidance	1,284,238	5,875,466	(7,159,704)	(7,159,704)	(294,400)	955,715	955,715	5,909,499	908,810	5,707,125	-	6,615,935

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Other support services -												
Child Study Teams												
Salaries of other professional staff	6,991,801	\$ 6,991,801	(403,141)	\$ (403,141)	\$ -	6,588,660	6,588,660	\$ 6,588,660	\$ -	6,585,248	\$ -	6,585,248
Purchased professional educational services	179,912	179,912	104,400	104,400	284,312	284,312	284,312	284,312	275,747	275,747	275,747	275,747
Other purchased services	105,000	105,000	(17,582)	(17,582)	(17,582)	87,418	87,418	87,418	22,650	22,650	22,650	22,650
Supplies and materials	75,200	75,200	-	-	-	75,200	75,200	75,200	74,274	74,274	74,274	74,274
Total other support services -	7,351,913	7,351,913	(316,323)	(316,323)	7,035,590	7,035,590	7,035,590	7,035,590	6,957,919	6,957,919	6,957,919	6,957,919
Improvement of instruction												
Salaries of supervisors of instruction	7,695	7,695	(10,056)	(10,056)	(7,695)	3,840,393	3,840,393	3,840,393	3,840,393	3,840,393	3,840,393	3,840,393
Salaries of other professional staff	3,850,449	3,858,144	188,928	188,928	63,855	252,783	252,783	252,783	252,781	252,781	252,781	252,781
Salaries of secretarial and clerical assistants	1,266,780	1,266,780	79,150	79,150	1,345,930	1,345,930	1,345,930	1,345,930	1,343,113	1,343,113	1,343,113	1,343,113
Purchased professional educational services	269,090	269,090	(28,301)	(28,301)	2,407,789	2,407,789	2,407,789	2,407,789	2,383,311	2,383,311	2,383,311	2,383,311
Other purchased services	121,982	121,982	(78,257)	(78,257)	43,725	43,725	43,725	43,725	22,215	22,215	22,215	22,215
Supplies and materials	66,356	66,356	43,149	43,149	109,505	109,505	109,505	109,505	96,523	96,523	96,523	96,523
Other objects	18,250	18,250	11,456	11,456	29,686	29,686	29,686	29,686	26,351	26,351	26,351	26,351
Total improvement of instruction services	5,781,835	5,789,530	80,976	(7,695)	5,862,811	5,862,811	5,862,811	5,862,811	5,819,688	5,819,688	5,819,688	5,819,688
Educational media services/												
Book library:												
Salaries and materials	1,371,547	1,371,547	-	(21,140)	1,350,407	1,350,407	1,350,407	1,350,407	1,227,528	1,227,528	1,227,528	1,227,528
Supplies and materials	41,799	41,799	-	(7,071)	34,728	34,728	34,728	34,728	25,088	25,088	25,088	25,088
Total educational media services/school library	1,413,346	1,413,346	(28,211)	(28,211)	1,385,135	1,385,135	1,385,135	1,385,135	1,252,616	1,252,616	1,252,616	1,252,616
Instructional staff training												
Services:												
Purchased professional and technical services	47,520	47,520	-	(20,427)	27,093	27,093	27,093	27,093	23,840	23,840	23,840	23,840
Travel	11,099	11,099	-	(2,180)	8,919	8,919	8,919	8,919	4,524	4,524	4,524	4,524
Total instructional staff training services	58,619	58,619	(22,607)	(22,607)	36,012	36,012	36,012	36,012	28,364	28,364	28,364	28,364
Support services general												
Administration:												
Salaries of Attorneys	1,721,168	1,721,168	78,060	78,060	1,799,228	1,799,228	1,799,228	1,799,228	1,791,057	1,791,057	1,791,057	1,791,057
Salaries of other professional staff	2,052,581	2,052,581	(466,921)	(466,921)	1,585,660	1,585,660	1,585,660	1,585,660	1,531,723	1,531,723	1,531,723	1,531,723
Legal fees	190,000	190,000	-	-	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Audit fees	190,000	190,000	-	-	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Other purchased professional services	244,925	244,925	279,300	279,300	524,225	524,225	524,225	524,225	493,591	493,591	493,591	493,591
Communications/telephone	1,506,426	1,506,426	187,085	187,085	1,693,511	1,693,511	1,693,511	1,693,511	1,655,535	1,655,535	1,655,535	1,655,535
Other purchased services	7,100	7,100	2,855	2,855	9,955	9,955	9,955	9,955	1,579	1,579	1,579	1,579
General Supplies	10,000	10,000	7,340	7,340	17,340	17,340	17,340	17,340	7,091	7,091	7,091	7,091
Judgments	48,337	48,337	62,394	62,394	110,731	110,731	110,731	110,731	104,012	104,012	104,012	104,012
Miscellaneous expenditures	27,463	27,463	(27,463)	(27,463)	-	-	-	-	-	-	-	-
BOE Membership dues and fees	-	-	-	-	-	-	-	-	-	-	-	-
Total support services general administration	6,102,478	6,102,478	122,650	122,650	6,225,128	6,225,128	6,225,128	6,225,128	6,064,066	6,064,066	6,064,066	6,064,066

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget		Budget Transfers / Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Total General Fund
Support services school administration:								
Salaries of principals/ asst. principals	-	9,448,446	-	278,830	-	9,727,276	-	9,620,803
Salaries of secretarial and clerical assistants	490,000	4,330,436	(204,380)	(62,262)	285,620	4,553,794	268,132	4,328,845
Purchased professional and technical services	-	30,000	-	(30,000)	-	-	-	-
Other purchased services	-	13,000	-	(850)	-	12,150	-	2,496
Supplies and materials	-	147,600	-	5,673	(20,000)	133,273	-	139,521
Other objects	-	120,952	(20,000)	22,311	(20,000)	143,263	-	105,630
Total support services school administration	490,000	14,090,434	(224,380)	213,702	265,620	14,569,756	268,132	14,197,295
Central Services:								
Salaries	3,833,710	3,833,710	41,105	41,105	2,911,721	3,874,815	3,785,827	3,785,827
Purchase Professional Services	21,000	21,000	1,500	1,500	22,500	22,500	4,508	4,508
Miscellaneous Purchased Services	-	518,500	(197,627)	(197,627)	320,873	320,873	195,486	195,486
Supplies and materials	75,000	75,000	(18,336)	(18,336)	56,664	56,664	35,987	35,987
Miscellaneous Exp/Other objects	74,500	74,500	106,550	106,550	181,050	181,050	161,253	161,253
Total Central Services	4,522,710	4,522,710	(66,808)	(66,808)	4,455,902	4,455,902	4,183,059	4,183,059
Admin/Info Technology								
Salaries	2,757,281	2,757,281	154,440	154,440	2,911,721	2,911,721	2,822,389	2,822,389
Purchased professional services	215,000	215,000	67,597	67,597	282,597	282,597	282,597	282,597
Other purchased services	2,601,808	2,601,808	(52,360)	(52,360)	2,549,448	2,549,448	2,546,780	2,546,780
Supplies and materials	516,760	516,760	(53,652)	(53,652)	463,108	463,108	461,688	461,688
Other objects	18,761	18,761	(1,110)	(1,110)	17,651	17,651	-	-
Total Admin/Info Technology	6,149,609	6,149,609	107,110	107,110	6,256,209	6,256,209	6,164,165	6,164,165
Required maintenance for school facilities:								
Salaries	2,600,813	2,600,813	175,215	175,215	2,776,028	2,776,028	2,767,579	2,767,579
Cleaning, repair and maintenance services	5,525,154	5,525,154	292,190	292,190	5,817,344	5,817,344	5,728,558	5,728,558
General Supplies	591,699	591,699	(58,669)	(58,669)	533,030	533,030	531,340	531,340
Total required maintenance for school facilities:	8,717,666	8,717,666	408,736	408,736	9,126,402	9,126,402	9,027,477	9,027,477
Operation and maintenance Custodial Services:								
Salaries	19,928,324	19,928,324	353,242	353,242	20,281,566	20,281,566	20,076,359	20,076,359
Purchased professional and technical services	158,168	158,168	44,425	44,425	202,593	202,593	202,121	202,121
Cleaning, repair and maintenance services	409,799	409,799	(183,707)	(183,707)	226,092	226,092	222,688	222,688
Rental of land and buildings	3,031,401	3,031,401	145,000	145,000	3,176,401	3,176,401	3,166,995	3,166,995
Lease Purchase: Energy Savings Imp Prog	839,150	839,150	-	-	839,150	839,150	839,150	839,150
Other purchased property services	918,865	918,865	134,553	134,553	1,053,418	1,053,418	1,046,614	1,046,614
Insurance	2,098,165	2,098,165	280,000	280,000	2,378,165	2,378,165	2,377,766	2,377,766
Miscellaneous purchased services	8,000	8,000	8,000	8,000	8,000	8,000	6,720	6,720
General supplies	1,213,976	1,213,976	(31,614)	(31,614)	1,182,362	1,182,362	1,166,641	1,166,641
Energy (natural gas)	1,839,441	1,839,441	302,117	302,117	2,141,558	2,141,558	2,121,776	2,121,776
Energy (electricity)	6,100,000	6,100,000	(328,284)	(328,284)	5,771,716	5,771,716	5,718,023	5,718,023
Other objects	82,500	82,500	18,042	18,042	100,542	100,542	100,067	100,067
Total operation and maintenance Custodial Services	36,627,789	36,627,789	733,774	733,774	37,361,563	37,361,563	37,044,918	37,044,918
Care and upkeep of grounds								
Salaries	138,708	138,708	-	-	138,708	138,708	138,708	138,708
Cleaning, repair and maintenance services	74,000	74,000	(74,000)	(74,000)	-	-	-	-
Total care and upkeep of grounds	212,708	212,708	(74,000)	(74,000)	138,708	138,708	138,708	138,708

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			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
Security												
Salaries	2,609,108	8,405,207	5,796,099	(327,628)	(70,365)	257,263	2,281,480	8,334,842	6,053,362	2,490,897	8,334,842	5,776,535
Purchased Professional & Technical Services	570,000	570,000	-	(421,325)	(421,325)	-	148,675	148,675	-	93,591	148,675	93,591
General Supplies	-	25,005	25,005	25,525	20,141	(5,384)	25,525	45,146	19,621	25,190	45,146	6,730
Other objects	3,135	3,135	-	-	-	-	3,135	3,135	-	-	-	-
Total security	3,182,243	9,003,347	5,821,104	(723,429)	(471,550)	251,879	2,458,815	8,531,798	6,072,983	2,609,678	8,531,798	5,783,265
Student transportation services:												
Salaries for pupil transportation (between home and school)	760,800	760,800	-	(22,000)	(22,000)	-	738,800	738,800	-	727,355	738,800	727,355
Salaries for pupil transportation (between home and school) - special (other than between home and school)	1,686,904	1,686,904	-	102,600	102,600	-	1,789,504	1,789,504	-	1,782,554	1,789,504	1,782,554
Salaries for pupil transportation (other than between home and school)	1,318,405	1,318,405	-	83,250	83,250	-	1,401,655	1,401,655	-	1,350,609	1,401,655	1,350,609
Management Fee - ESC & CTSA Transportation program	260,000	260,000	-	(194,553)	(194,553)	-	65,447	65,447	-	50,672	65,447	50,672
Purchased professional and technical services	60,000	60,000	-	-	-	-	60,000	60,000	-	56,283	60,000	56,283
Cleaning, repair and maintenance services	300,000	300,000	-	(10,704)	(10,704)	-	289,296	289,296	-	287,453	289,296	287,453
Rental Payments - school buses	308,300	308,300	-	28,451	28,451	-	336,751	336,751	-	336,751	336,751	336,751
Contracted services - aid in lieu	200,442	200,442	-	22,558	22,558	-	223,000	223,000	-	218,500	223,000	218,500
Contracted services (between home and school) - vendors	4,704,252	4,704,252	-	-	-	-	4,704,252	4,704,252	-	4,640,993	4,704,252	4,640,993
Contracted services (other than home and school) - vendors	804,000	916,250	112,250	(283,451)	(686,300)	(686,300)	520,549	546,699	25,950	516,713	546,699	8,200
Contracted services (special education)-vendors	1,630,239	1,630,239	-	-	-	-	1,630,239	1,630,239	-	1,628,668	1,630,239	1,628,668
Contracted services (special education)- ESCs & CTSA	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services (reg students ESCs & CTSA)	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services (special education) - ESCs & CTSA	8,000,000	8,000,000	-	1,296,000	1,296,000	-	9,296,000	9,296,000	-	8,640,524	9,296,000	8,640,524
Other purchased services	20,000	20,000	-	(4,296)	(4,296)	-	15,704	15,704	-	15,657	15,704	15,657
General Supplies	200,000	200,000	-	-	-	-	200,000	200,000	-	185,000	200,000	185,000
Transportation supplies	18,000	18,000	-	(8,000)	(8,000)	-	10,000	10,000	-	2,638	10,000	2,638
Total student transportation services	20,271,342	20,383,592	112,250	1,099,855	923,555	(686,300)	21,281,197	21,307,147	25,950	20,440,367	21,307,147	20,448,567
Unallocated Employee Benefits:												
Social Security	7,000,000	7,000,000	-	686,000	686,000	-	7,686,000	7,686,000	-	7,481,163	7,686,000	7,481,163
Other Retirement Contributions - PERS	8,723,789	8,723,789	-	(24,556)	(24,556)	-	8,699,233	8,699,233	-	8,699,233	8,699,233	8,699,233
Other Retirement Contributions - Other	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment compensation	550,000	550,000	-	(225,905)	(225,905)	-	324,095	324,095	-	274,095	324,095	274,095
Workers Compensation	2,500,000	2,500,000	-	(370,000)	(370,000)	-	2,130,000	2,130,000	-	1,726,466	2,130,000	1,726,466
Health Benefits	3,550,000	65,588,124	62,238,124	(1,715,122)	(2,141,903)	(426,781)	1,634,878	63,446,221	61,811,343	1,587,313	63,446,221	63,398,656
Tuition Reimbursement	900,000	900,000	-	(166,397)	(166,397)	-	733,603	733,603	-	444,330	733,603	444,330
Other employee benefits	900,000	900,000	-	(412,000)	(412,000)	-	488,000	488,000	-	230,194	488,000	230,194
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	764,198	-	764,198
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	36,507,475	-	36,507,475
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	36,913	-	36,913
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	16,906,372	-	16,906,372
Total unallocated employee benefits	23,923,789	86,161,913	62,238,124	(2,227,980)	(2,654,761)	(426,781)	21,695,809	83,507,152	61,811,343	89,803,969	83,507,152	61,811,343
Total undistributed expenditures - current expense	178,085,163	273,827,825	95,742,662	(2,845,581)	(2,653,043)	192,538	175,239,582	271,174,782	95,935,200	239,525,941	271,174,782	94,589,282
Total undistributed expenditures - current expense	205,644,024	472,018,325	266,374,301	(2,508,046)	(2,659,294)	(151,248)	203,135,978	469,339,031	266,223,053	265,845,790	469,339,031	259,138,475
Total expenditures - current expense	529,211,342	1,000,000,000	529,211,342	(529,211,342)	(529,211,342)	(529,211,342)	529,211,342	1,000,000,000	529,211,342	529,211,342	1,000,000,000	529,211,342

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Budgeted Resources Fund 15	Operating Fund 11-13	Total General Fund	Budgeted Resources Fund 15	Operating Fund 11-13	Total General Fund	Budgeted Resources Fund 15	Operating Fund 11-13	Total General Fund	Budgeted Resources Fund 15
Capital Outlay:												
Equipment:												
Regular programs - instruction:												
Grades 1-5	-	\$ -	\$ -	960,540	960,540	960,540	69,908	69,908	69,908	958,531	958,531	69,908
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Undistributed expenditures:												
Instructional staff	-	-	-	4,795	158,826	154,031	4,795	158,826	154,031	4,795	158,826	154,031
General administration	-	-	-	29,508	29,508	29,508	29,508	29,508	29,508	29,508	29,508	29,508
Central Services	-	-	-	132,591	132,591	132,591	132,591	132,591	132,591	132,591	132,591	132,591
Admin Info Technology	-	-	-	480,084	480,084	480,084	480,084	480,084	480,084	480,084	480,084	480,084
Required Maintenance for School Facilities	-	-	-	1,053,317	1,053,317	1,053,317	1,053,317	1,053,317	1,053,317	1,053,317	1,053,317	1,053,317
Custodial Services	109,695	109,695	109,695	(94,208)	(94,208)	(94,208)	13,487	13,487	13,487	15,207	15,207	15,207
Security	-	-	-	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553
Security Buses - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Total equipment	109,695	109,695	109,695	2,639,888	2,793,919	154,031	2,749,583	2,903,614	152,822	2,741,743	2,894,565	152,822
Facilities acquisition and construction expenses:												
Architectural/Engineering services	-	-	-	126,500	126,500	126,500	126,500	126,500	126,500	125,900	125,900	125,900
Construction services	8,519	8,519	8,519	2,340,024	2,340,024	2,340,024	2,348,543	2,348,543	2,348,543	2,347,533	2,347,533	2,347,533
On-behalf SCC Capital contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
Total facilities acquisition and construction services	8,519	8,519	8,519	2,466,524	2,466,524	-	2,475,043	2,475,043	-	4,084,896	4,084,896	-
Assets acquired under capital leases (non-budgeted)												
Instruction:												
Regular instruction	-	-	-	-	-	-	-	-	-	-	-	-
Instructional expenditures:												
Admin Info Technology	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Total assets acquired under capital leases (non-budgeted)	-	-	-	-	-	-	-	-	-	4,139,626	4,139,626	-
Total capital outlay	118,214	118,214	118,214	5,106,412	5,224,626	154,031	5,224,626	5,378,657	152,822	14,834,001	14,986,823	152,822
Special Schools:												
Adult education - local:												
Salaries of teachers	13,150	13,150	13,150	-	-	-	13,150	13,150	-	-	-	-
General Supplies	1,000	1,000	1,000	-	-	-	1,000	1,000	-	-	-	-
Total adult education - local	14,150	14,150	14,150	-	-	-	14,150	14,150	-	-	-	-
Adult education - Supp Serv:												
Salaries	24,800	24,800	24,800	-	-	-	24,800	24,800	-	3,618	3,618	-
Total adult education - Supp Serv	24,800	24,800	24,800	-	-	-	24,800	24,800	-	3,618	3,618	-
Total special schools	38,950	38,950	38,950	-	-	-	38,950	38,950	-	3,618	3,618	-
Transfer of Funds to Charter Schools	277,840	277,840	277,840	155,900	155,900	155,900	433,740	433,740	-	426,708	426,708	-
Total expenditures	206,079,029	472,453,330	266,374,301	2,754,266	2,757,049	2,754,266	208,833,295	475,210,379	266,377,084	281,110,117	540,401,415	259,291,297
Excess/Deficiency of Revenues												
Over/(Under) Expenditures	248,469,310	(17,904,991)	(266,374,301)	(2,754,266)	(2,757,049)	(2,754,266)	245,715,044	(20,662,040)	(266,377,084)	250,842,649	(8,448,649)	(259,291,297)
Other Financing Sources/uses:												
Operating Transfer In:												
Contr. from School Based Budgets	-	266,374,301	266,374,301	-	2,783	2,783	-	266,377,084	266,377,084	-	259,291,297	259,291,297
Operating Transfer Out:												
Contr. To School Based Budgets	(259,221,100)	(259,221,100)	-	(782,688)	(782,688)	-	(260,003,788)	(260,003,788)	-	(253,091,115)	(253,091,115)	-
Transfer to special revenue fund - preschool programs	(3,569,208)	(3,569,208)	-	-	-	-	(3,569,208)	(3,569,208)	-	(3,569,208)	(3,569,208)	-
Capital Leases (non-budget)	(262,290,308)	3,583,993	266,374,301	(782,688)	(779,905)	2,783	(263,572,990)	2,804,088	266,377,084	(251,126,393)	8,164,904	259,291,297
Total Other Financing Sources/uses	(262,290,308)	3,583,993	266,374,301	(782,688)	(779,905)	2,783	(263,572,990)	2,804,088	266,377,084	(251,126,393)	8,164,904	259,291,297
Excess/Deficiency of Revenues and Other Financing Sources												
Over/(Under) Expenditures and Other Financing Sources/uses	(14,320,998)	(14,320,998)	-	(3,536,954)	(3,536,954)	-	(17,857,952)	(17,857,952)	-	(283,745)	(283,745)	-
Fund balance, July 1	37,885,018	37,885,018	-	37,885,018	37,885,018	-	37,885,018	37,885,018	-	37,885,018	37,885,018	-
Fund balance, June 30	2,564,020	23,564,020	-	(3,536,954)	(3,536,954)	-	20,027,066	20,027,066	-	37,601,273	37,601,273	-

ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
REVENUES:					
Other sources	\$ 155,692	\$ 33,576	\$ 189,268	\$ 25,575	\$ (163,693)
State sources	46,801,968	305,478	47,107,446	46,093,108	(1,014,338)
Federal sources	20,451,710	2,089,945	22,541,655	20,148,032	(2,393,623)
Total Revenues	<u>\$ 67,409,370</u>	<u>\$ 2,428,999</u>	<u>\$ 69,838,369</u>	<u>\$ 66,266,714</u>	<u>\$ (3,571,655)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 20,009,950	\$ 50,171	\$ 20,060,121	\$ 19,204,099	\$ 856,022
Other salaries for instruction	7,569,657	273,996	7,843,653	7,771,741	71,912
Purchased professional services	58,441	10,381	68,822	47,243	21,579
Miscellaneous purchased services	5,241,349	36,456	5,277,805	5,181,593	96,212
General supplies	1,295,920	338,373	1,634,293	1,140,776	493,517
Textbooks	65,789	-	65,789	63,723	2,066
Other objects	79,326	3,950	83,276	23,351	59,925
Total instruction	<u>34,320,432</u>	<u>713,327</u>	<u>35,033,759</u>	<u>33,432,526</u>	<u>1,601,233</u>
Support services:					
Salaries of supervisors of instr.	135,750	-	135,750	135,750	-
Salaries- program directors	946,228	(379,782)	566,446	566,446	-
Salaries - other prof. staff	3,594,864	1,482,063	5,076,927	4,627,230	449,697
Other salaries	362,498	7,532	370,030	370,030	-
Salaries- master teachers	300,687	-	300,687	300,687	-
Employee benefits	11,513,995	(401,370)	11,112,625	10,650,222	462,403
Purchased professional services	3,205,356	320,005	3,525,361	2,916,598	608,763
Purchased Educational Services- Pre-K	10,161,050	210,780	10,371,830	10,371,830	-
Travel	31,995	2,980	34,975	11,747	23,228
Miscellaneous purchased services	99,665	40,019	139,684	83,986	55,698
Supplies and materials	234,775	222	234,997	117,447	117,550
Miscellaneous expenditures	17,370	(1,900)	15,470	1,000	14,470
Total support services	<u>30,604,233</u>	<u>1,280,549</u>	<u>31,884,782</u>	<u>30,152,973</u>	<u>1,731,809</u>
Facilities acquisition and construction services:					
Instructional equipment	112,958	(4,890)	108,068	50,242	57,826
Non Instructional equipment	10,500	-	10,500	-	10,500
Total facilities acquisition and construction services	<u>123,458</u>	<u>(4,890)</u>	<u>118,568</u>	<u>50,242</u>	<u>68,326</u>
Total Expenditures	65,048,123	1,988,986	67,037,109	63,635,741	3,401,368
Other Financing Sources/(uses)					
Transfer from General Fund	3,569,208	-	3,569,208	3,569,208	-
Contribution to School Based Budgets	(5,930,455)	440,013	(6,370,468)	(6,200,181)	170,287
Total Other Financing Sources/(uses)	<u>(2,361,247)</u>	<u>440,013</u>	<u>(2,801,260)</u>	<u>(2,630,973)</u>	<u>170,287</u>
Total outflows	<u>\$ 67,409,370</u>	<u>\$ 2,428,999</u>	<u>\$ 69,838,368.85</u>	<u>\$ 66,266,714</u>	<u>\$ 3,571,655</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 <u>June 30,</u>	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered-Employee Payroll	District's Proportion Share of the Net Pension Liability (Asset) as a percentage of it's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
2013	0.9177457796%	\$175,399,453	\$66,159,807	265.11%	48.72%
2014	0.9648145506%	180,639,672	65,575,256	275.47%	52.08%
2015	0.9628259605%	216,135,134	62,560,132	345.48%	47.92%
2016	0.9078143475%	268,868,571	60,693,647	442.99%	40.14%
2017	0.8775699121%	204,284,248	62,157,524	328.66%	48.10%
2018	0.9080598800%	178,792,464	64,848,654	275.71%	53.60%

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%
2019	9,032,262	9,032,262	-0-	67,324,233	13.42%

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 Share of the Net Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability (Asset) associated with the District	District's Covered-Employee Payroll	State's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered-Employee Payroll	State's Proportionate Share of the Total Net Pension Liability associated with the District as a percentage of the District's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
2013	1.7247568418%	-0-	\$871,678,543	\$189,978,735	-0-	458.83%	33.76%
2014	1.8794042239%	-0-	1,004,480,390	196,515,095	-0-	511.15%	33.64%
2015	1.9360372531%	-0-	1,223,658,218	196,551,854	-0-	622.56%	28.71%
2016	1.9832404088%	-0-	1,560,143,180	193,733,757	-0-	805.30%	22.33%
2017	1.9304443429%	-0-	1,301,575,185	199,579,232	-0-	652.16%	25.41%
2018	1.8254941800%	-0-	1,161,502,387	207,074,724	-0-	560.91%	26.49%

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

CITY OF ELIZABETH SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION PART III
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)

Change in benefit terms:

None

Change in assumptions:

The following assumptions were used in calculating the net pension liability in their respective accounting periods:

Measurement Date Ending <u>June 30,</u>	Discount <u>Rate</u>	Long-Term Expected Rate of <u>Return</u>	Actuarial Experience <u>Study Period</u>
2018	5.66%	7.00%	07/01/11-06/30/14
2017	5.00%	7.00%	07/01/11-06/30/14
2016	3.98%	7.65%	07/01/11-06/30/14
2015	4.90%	7.90%	07/01/08-06/30/11
2014	5.39%	7.90%	07/01/08-06/30/11
2013	5.55%	7.90%	07/01/08-06/30/11

TEACHERS PENSION AND ANNUITY FUND (TPAF)

Change in benefit terms:

None

Change in assumptions:

The following assumptions were used in calculating the net pension liability in their respective accounting periods:

Measurement Date Ending <u>June 30,</u>	Discount <u>Rate</u>	Long-Term Expected Rate of <u>Return</u>	Actuarial Experience <u>Study Period</u>
2018	4.86%	7.00%	07/01/12-06/30/15
2017	4.25%	7.00%	07/01/12-06/30/15
2016	3.22%	7.65%	07/01/12-06/30/15
2015	4.13%	7.90%	07/01/09-06/30/12
2014	4.68%	7.90%	07/01/09-06/30/12
2013	4.95%	7.90%	07/01/09-06/30/12

REQUIRED SUPPLEMENTARY INFORMATION - PART IV

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

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

	<u>Measurement Date Ended June 30,</u>	
	<u>2018</u>	<u>2017</u>
Total Non-Employer OPEB Liability - State's Proportionate Share of Total OPEB Liability Associated with the School District		
Balance at 6/30	\$815,776,789	\$876,762,651
Changes for the year:		
Service cost	33,656,978	40,479,339
Interest	30,083,120	25,883,878
Differences between expected and actual experience	(66,212,902)	
Changes in assumptions or other inputs	(81,828,089)	(109,149,723)
Membership Contributions	658,992	695,766
Benefit payments - Net	<u>(19,067,177)</u>	<u>(18,895,122)</u>
Net changes	<u>(102,709,078)</u>	<u>(60,985,862)</u>
Balance at 6/30	<u>\$713,067,711</u>	<u>\$815,776,789</u>
Covered Employee Payroll	271,923,378	261,736,756
District's Proportionate Share of the Total Non-Employer OPEB Liability as a percentage of the District's Covered Employee Payroll	-0-	-0-
State's Proportionate Share of the Total Non-Employer OPEB Liability associated with the District as a percentage of the District's Covered Employee Payroll	262.23%	311.68%

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

CITY OF ELIZABETH SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION PART IV
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Change in benefit terms: None

Change in assumptions: The discount rate changed from 3.58% to 3.87% as of
June 30, 2018.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
(BUDGETARY BASIS)
COMBINING BALANCE SHEET
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
ASSETS:			
Cash and cash equivalents	\$ 14,962,489	\$	\$ 14,962,489
Accounts receivable:			
State	41,982,364	-	41,982,364
Other	505,332		505,332
Interfund	5,690,683	1,222,982	6,913,665
Other Current Assets	81,921		81,921
Total assets	<u>\$ 63,222,789</u>	<u>\$ 1,222,982</u>	<u>\$ 64,445,771</u>
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 21,680,726	\$ 1,222,982	\$ 22,903,708
Interfund payable	666,643		666,643
Accrued liabilities for workers compensation claims	3,274,147	-	3,274,147
Total liabilities	<u>25,621,516</u>	<u>1,222,982</u>	<u>26,844,498</u>
Fund balance:			
Restricted:			
Excess surplus Designated for Subsequent Years Expenditure	5,517,661	-	5,517,661
Excess surplus	3,451,403	-	3,451,403
Capital Reserve	9,054,021		9,054,021
Assigned:			
Encumbrances	1,292,378		1,292,378
Designated for subsequent year's expenditures	8,953,253	-	8,953,253
Unassigned	9,332,557	-	9,332,557
Total fund balance	<u>37,601,273</u>	<u>-</u>	<u>37,601,273</u>
Total liabilities and fund balance	<u>\$ 63,222,789</u>	<u>\$ 1,222,982</u>	<u>\$ 64,445,771</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, 2019

District-wide

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 260,006,615		\$ 253,091,115	\$ 6,915,500
Combined General Fund Contribution and State Resources	<u>260,006,615</u>	<u>97.61%</u>	<u>253,091,115</u>	<u>6,915,500</u>
Restricted Federal Resources:				
Title I, Part A	5,318,658		5,165,129	153,529
Title I, Part A - June 30, 2018 Unearned Revenue	424,836		424,836	-
	<u>5,743,494</u>	<u>2.16%</u>	<u>5,589,965</u>	<u>153,529</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2018 Unearned Revenue	27,902		27,156	746
	<u>27,902</u>	<u>0.01%</u>	<u>27,156</u>	<u>746</u>
Title III, Part A	516,854		501,402	15,452
Title III, Part A - June 30, 2018 Unearned Revenue	61,292		61,292	-
	<u>578,146</u>	<u>0.22%</u>	<u>562,694</u>	<u>15,452</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2018 Unearned Revenue	20,926		20,367	559
	<u>20,926</u>	<u>0.01%</u>	<u>20,367</u>	<u>559</u>
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>6,370,468</u>	<u>2.39%</u>	<u>6,200,181</u>	<u>170,287</u>
Totals	<u>\$ 266,377,083</u>	<u>100.00%</u>	<u>\$ 259,291,297</u>	<u>\$ 7,085,786</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, 2019

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	\$ 4,643,022		\$ 4,314,224	\$ 328,798
Combined General Fund Contribution and State Resources	4,643,022	97.32%	4,314,224	328,798
Restricted Federal Resources:				
Title I, Part A	106,800		98,642	8,158
Title I, Part A - June 30, 2018 Unearned Revenue	8,400		8,400	-
	115,200	2.41%	107,042	8,158
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	561		521	40
	561	0.01%	521	40
Title III, Part A	10,380		9,558	822
Title III, Part A - June 30, 2018 Unearned Revenue	1,231		1,231	-
	11,611	0.24%	10,789	822
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	420		390	30
	420	0.01%	390	30
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	127,792	2.68%	118,742	9,050
Totals	\$ 4,770,814	100.00%	\$ 4,432,967	\$ 337,847

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 6,576,524		\$ 6,286,288	\$ 290,236
Combined General Fund Contribution and State Resources	<u>6,576,524</u>	<u>97.50%</u>	<u>6,286,288</u>	<u>290,236</u>
Restricted Federal Resources:				
Title I, Part A	140,976		134,265	6,711
Title I, Part A - June 30, 2018 Unearned Revenue	11,088		11,088	-
	<u>152,064</u>	<u>2.25%</u>	<u>145,353</u>	<u>6,711</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	736		704	32
	<u>736</u>	<u>0.01%</u>	<u>704</u>	<u>32</u>
Title III, Part A	13,634		12,961	673
Title III, Part A - June 30, 2018 Unearned Revenue	1,617		1,617	-
	<u>15,251</u>	<u>0.23%</u>	<u>14,578</u>	<u>673</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	552		528	24
	<u>552</u>	<u>0.01%</u>	<u>528</u>	<u>24</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>168,603</u>	<u>2.50%</u>	<u>161,162</u>	<u>7,441</u>
Totals	<u>\$ 6,745,127</u>	<u>100.00%</u>	<u>\$ 6,447,450</u>	<u>\$ 297,677</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, 2019

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	\$ 8,004,860		\$ 7,615,718	\$ 389,142
Combined General Fund Contribution and State Resources	<u>8,004,860</u>	<u>97.49%</u>	<u>7,615,718</u>	<u>389,142</u>
Restricted Federal Resources:				
Title I, Part A	171,948		162,932	9,016
Title I, Part A - June 30, 2018 Unearned Revenue	13,524		13,524	-
	<u>185,472</u>	<u>2.26%</u>	<u>176,456</u>	<u>9,016</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	902		858	44
	<u>902</u>	<u>0.01%</u>	<u>858</u>	<u>44</u>
Title III, Part A	16,707		15,799	908
Title III, Part A - June 30, 2018 Unearned Revenue	1,981		1,981	-
	<u>18,688</u>	<u>0.23%</u>	<u>17,780</u>	<u>908</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	676		643	33
	<u>676</u>	<u>0.01%</u>	<u>643</u>	<u>33</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>205,738</u>	<u>2.51%</u>	<u>195,736</u>	<u>10,002</u>
Totals	<u>\$ 8,210,598</u>	<u>100.00%</u>	<u>\$ 7,811,455</u>	<u>\$ 399,143</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, 2019

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	\$ 8,902,839		\$ 8,775,109	\$ 127,730
Combined General Fund Contribution and State Resources	<u>8,902,839</u>	<u>97.40%</u>	<u>8,775,109</u>	<u>127,730</u>
Restricted Federal Resources:				
Title I, Part A	198,915		195,837	3,078
Title I, Part A - June 30, 2018 Unearned Revenue	<u>15,645</u>		<u>15,645</u>	<u>-</u>
	<u>214,560</u>	<u>2.35%</u>	<u>211,482</u>	<u>3,078</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,045</u>		<u>1,030</u>	<u>15</u>
	<u>1,045</u>	<u>0.01%</u>	<u>1,030</u>	<u>15</u>
Title III, Part A	19,367		19,056	311
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,297</u>		<u>2,297</u>	<u>-</u>
	<u>21,664</u>	<u>0.24%</u>	<u>21,353</u>	<u>311</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>784</u>		<u>773</u>	<u>11</u>
	<u>784</u>	<u>0.01%</u>	<u>773</u>	<u>11</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>238,053</u>	<u>2.60%</u>	<u>234,638</u>	<u>3,415</u>
Totals	<u>\$ 9,140,892</u>	<u>100.00%</u>	<u>\$ 9,009,747</u>	<u>\$ 131,145</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, 2019

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	\$ 7,907,076		\$ 7,658,679	\$ 248,397
Combined General Fund Contribution and State Resources	<u>7,907,076</u>	<u>97.45%</u>	<u>7,658,679</u>	<u>248,397</u>
Restricted Federal Resources:				
Title I, Part A	173,016		167,153	5,863
Title I, Part A - June 30, 2018 Unearned Revenue	13,608		13,608	-
	<u>186,624</u>	<u>2.30%</u>	<u>180,761</u>	<u>5,863</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	917		888	29
	<u>917</u>	<u>0.01%</u>	<u>888</u>	<u>29</u>
Title III, Part A	16,991		16,394	597
Title III, Part A - June 30, 2018 Unearned Revenue	2,015		2,015	-
	<u>19,006</u>	<u>0.23%</u>	<u>18,409</u>	<u>597</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	688		666	22
	<u>688</u>	<u>0.01%</u>	<u>666</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>207,235</u>	<u>2.55%</u>	<u>200,725</u>	<u>6,510</u>
Totals	<u>\$ 8,114,311</u>	<u>100.00%</u>	<u>\$ 7,859,404</u>	<u>\$ 254,907</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, 2019

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	\$ 10,320,898		\$ 9,939,271	\$ 381,627
Combined General Fund Contribution and State Resources	<u>10,320,898</u>	<u>97.47%</u>	<u>9,939,271</u>	<u>381,627</u>
Restricted Federal Resources:				
Title I, Part A	224,013		215,078	8,935
Title I, Part A - June 30, 2018 Unearned Revenue	<u>17,619</u>		<u>17,619</u>	<u>-</u>
	<u>241,632</u>	<u>2.28%</u>	<u>232,697</u>	<u>8,935</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,174</u>		<u>1,131</u>	<u>43</u>
	<u>1,174</u>	<u>0.01%</u>	<u>1,131</u>	<u>43</u>
Title III, Part A	21,742		20,843	899
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,578</u>		<u>2,578</u>	<u>-</u>
	<u>24,320</u>	<u>0.23%</u>	<u>23,421</u>	<u>899</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>880</u>		<u>847</u>	<u>33</u>
	<u>880</u>	<u>0.01%</u>	<u>847</u>	<u>33</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>268,006</u>	<u>2.53%</u>	<u>258,096</u>	<u>9,910</u>
Totals	<u>\$ 10,588,904</u>	<u>100.00%</u>	<u>\$ 10,197,367</u>	<u>\$ 391,537</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, 2019

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	\$ 8,491,209		\$ 8,263,815	\$ 227,394
Combined General Fund Contribution and State Resources	<u>8,491,209</u>	<u>97.44%</u>	<u>8,263,815</u>	<u>227,394</u>
Restricted Federal Resources:				
Title I, Part A	182,274		176,891	5,383
Title I, Part A - June 30, 2018 Unearned Revenue	<u>18,750</u>		<u>18,750</u>	<u>-</u>
	<u>201,024</u>	<u>2.31%</u>	<u>195,641</u>	<u>5,383</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>973</u>		<u>947</u>	<u>26</u>
	<u>973</u>	<u>0.01%</u>	<u>947</u>	<u>26</u>
Title III, Part A	18,024		17,484	540
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,137</u>		<u>2,137</u>	<u>-</u>
	<u>20,161</u>	<u>0.23%</u>	<u>19,621</u>	<u>540</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>730</u>		<u>710</u>	<u>20</u>
	<u>730</u>	<u>0.01%</u>	<u>710</u>	<u>20</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>222,888</u>	<u>2.56%</u>	<u>216,919</u>	<u>5,969</u>
Totals	<u>\$ 8,714,097</u>	<u>100.00%</u>	<u>\$ 8,480,734</u>	<u>\$ 233,363</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, 2019

School: iPrep Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 4,177,236		\$ 3,988,102	\$ 189,134
Combined General Fund Contribution and State Resources	<u>4,177,236</u>	<u>97.42%</u>	<u>3,988,102</u>	<u>189,134</u>
Restricted Federal Resources:				
Title I, Part A	92,649		88,124	4,525
Title I, Part A - June 30, 2018 Unearned Revenue	7,287		7,287	-
	<u>99,936</u>	<u>2.33%</u>	<u>95,411</u>	<u>4,525</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	484		462	22
	<u>484</u>	<u>0.01%</u>	<u>462</u>	<u>22</u>
Title III, Part A	8,960		8,506	454
Title III, Part A - June 30, 2018 Unearned Revenue	1,063		1,063	-
	<u>10,023</u>	<u>0.23%</u>	<u>9,569</u>	<u>454</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	363		347	16
	<u>363</u>	<u>0.01%</u>	<u>347</u>	<u>16</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>110,806</u>	<u>2.58%</u>	<u>105,789</u>	<u>5,017</u>
Totals	<u>\$ 4,288,042</u>	<u>100.00%</u>	<u>\$ 4,093,891</u>	<u>\$ 194,151</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, 2019

School: Jerome Dunn Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,129,612		\$ 7,822,230	\$ 307,382
Combined General Fund Contribution and State Resources	<u>8,129,612</u>	<u>96.86%</u>	<u>7,822,230</u>	<u>307,382</u>
Restricted Federal Resources:				
Title I, Part A	218,778		209,776	9,002
Title I, Part A - June 30, 2018 Unearned Revenue	19,308		19,308	-
	<u>238,086</u>	<u>2.84%</u>	<u>229,084</u>	<u>9,002</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	1,122		1,080	42
	<u>1,122</u>	<u>0.01%</u>	<u>1,080</u>	<u>42</u>
Title III, Part A	20,787		19,908	879
Title III, Part A - June 30, 2018 Unearned Revenue	2,465		2,465	-
	<u>23,252</u>	<u>0.28%</u>	<u>22,373</u>	<u>879</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	842		810	32
	<u>842</u>	<u>0.01%</u>	<u>810</u>	<u>32</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>263,302</u>	<u>3.14%</u>	<u>253,347</u>	<u>9,955</u>
Totals	<u>\$ 8,392,914</u>	<u>100.00%</u>	<u>\$ 8,075,576</u>	<u>\$ 317,338</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, 2019

School: Elmora

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,018,676		\$ 6,860,270	\$ 158,406
Combined General Fund Contribution and State Resources	<u>7,018,676</u>	<u>97.68%</u>	<u>6,860,270</u>	<u>158,406</u>
Restricted Federal Resources:				
Title I, Part A	139,374		135,981	3,393
Title I, Part A - June 30, 2018 Unearned Revenue	<u>10,962</u>		<u>10,962</u>	<u>-</u>
	<u>150,336</u>	<u>2.09%</u>	<u>146,943</u>	<u>3,393</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>733</u>		<u>716</u>	<u>17</u>
	<u>733</u>	<u>0.01%</u>	<u>716</u>	<u>17</u>
Title III, Part A	13,582		13,239	343
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,611</u>		<u>1,611</u>	<u>-</u>
	<u>15,193</u>	<u>0.21%</u>	<u>14,850</u>	<u>343</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>550</u>		<u>538</u>	<u>12</u>
	<u>550</u>	<u>0.01%</u>	<u>538</u>	<u>12</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>166,812</u>	<u>2.32%</u>	<u>163,047</u>	<u>3,765</u>
Totals	<u>\$ 7,185,488</u>	<u>100.00%</u>	<u>\$ 7,023,318</u>	<u>\$ 162,170</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, 2019

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	\$ 5,761,422		\$ 5,458,093	\$ 303,329
Combined General Fund Contribution and State Resources	<u>5,761,422</u>	<u>97.81%</u>	<u>5,458,093</u>	<u>303,329</u>
Restricted Federal Resources:				
Title I, Part A	107,601		101,490	6,111
Title I, Part A - June 30, 2018 Unearned Revenue	<u>8,463</u>		<u>8,463</u>	<u>-</u>
	<u>116,064</u>	<u>1.97%</u>	<u>109,953</u>	<u>6,111</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>573</u>		<u>543</u>	<u>30</u>
	<u>573</u>	<u>0.01%</u>	<u>543</u>	<u>30</u>
Title III, Part A	10,613		9,988	625
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,259</u>		<u>1,259</u>	<u>-</u>
	<u>11,872</u>	<u>0.20%</u>	<u>11,247</u>	<u>625</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>430</u>		<u>407</u>	<u>23</u>
	<u>430</u>	<u>0.01%</u>	<u>407</u>	<u>23</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>128,939</u>	<u>2.19%</u>	<u>122,151</u>	<u>6,788</u>
Totals	<u>\$ 5,890,361</u>	<u>100.00%</u>	<u>\$ 5,580,244</u>	<u>\$ 310,117</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, 2019

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	\$ 9,743,993		\$ 9,378,740	\$ 365,253
Combined General Fund Contribution and State Resources	<u>9,743,993</u>	<u>97.83%</u>	<u>9,378,740</u>	<u>365,253</u>
Restricted Federal Resources:				
Title I, Part A	181,026		173,707	7,319
Title I, Part A - June 30, 2018 Unearned Revenue	<u>14,238</u>		<u>14,238</u>	<u>-</u>
	<u>195,264</u>	<u>1.96%</u>	<u>187,945</u>	<u>7,319</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>947</u>		<u>912</u>	<u>35</u>
	<u>947</u>	<u>0.01%</u>	<u>912</u>	<u>35</u>
Title III, Part A	17,533		16,798	735
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,079</u>		<u>2,079</u>	<u>-</u>
	<u>19,612</u>	<u>0.20%</u>	<u>18,877</u>	<u>735</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>710</u>		<u>683</u>	<u>27</u>
	<u>710</u>	<u>0.01%</u>	<u>683</u>	<u>27</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>216,533</u>	<u>2.17%</u>	<u>208,416</u>	<u>8,117</u>
Totals	<u>\$ 9,960,526</u>	<u>100.00%</u>	<u>\$ 9,587,156</u>	<u>\$ 373,370</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, 2019

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	\$ 6,783,152		\$ 6,414,609	\$ 368,543
Combined General Fund Contribution and State Resources	<u>6,783,152</u>	<u>97.46%</u>	<u>6,414,609</u>	<u>368,543</u>
Restricted Federal Resources:				
Title I, Part A	147,918		139,249	8,669
Title I, Part A - June 30, 2018 Unearned Revenue	<u>11,634</u>		<u>11,634</u>	<u>-</u>
	<u>159,552</u>	<u>2.29%</u>	<u>150,883</u>	<u>8,669</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>772</u>		<u>730</u>	<u>42</u>
	<u>772</u>	<u>0.01%</u>	<u>730</u>	<u>42</u>
Title III, Part A	14,305		13,436	869
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,697</u>		<u>1,697</u>	<u>-</u>
	<u>16,002</u>	<u>0.23%</u>	<u>15,133</u>	<u>869</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>579</u>		<u>548</u>	<u>31</u>
	<u>579</u>	<u>0.01%</u>	<u>548</u>	<u>31</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>176,905</u>	<u>2.54%</u>	<u>167,293</u>	<u>9,612</u>
Totals	<u>\$ 6,960,057</u>	<u>100.00%</u>	<u>\$ 6,581,902</u>	<u>\$ 378,155</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, 2019

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	\$ 6,399,928		\$ 6,336,567	\$ 63,361
Combined General Fund Contribution and State Resources	<u>6,399,928</u>	<u>97.75%</u>	<u>6,336,567</u>	<u>63,361</u>
Restricted Federal Resources:				
Title I, Part A	123,087		121,773	1,314
Title I, Part A - June 30, 2018 Unearned Revenue	<u>9,681</u>		<u>9,681</u>	<u>-</u>
	<u>132,768</u>	<u>2.03%</u>	<u>131,454</u>	<u>1,314</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>648</u>		<u>642</u>	<u>6</u>
	<u>648</u>	<u>0.01%</u>	<u>642</u>	<u>6</u>
Title III, Part A	12,007		11,874	133
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,424</u>		<u>1,424</u>	<u>-</u>
	<u>13,431</u>	<u>0.21%</u>	<u>13,298</u>	<u>133</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>486</u>		<u>481</u>	<u>5</u>
	<u>486</u>	<u>0.01%</u>	<u>481</u>	<u>5</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>147,333</u>	<u>2.25%</u>	<u>145,874</u>	<u>1,459</u>
Totals	<u>\$ 6,547,261</u>	<u>100.00%</u>	<u>\$ 6,482,441</u>	<u>\$ 64,820</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, 2019

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	\$ 5,964,071		\$ 5,734,270	\$ 229,801
Combined General Fund Contribution and State Resources	5,964,071	97.53%	5,734,270	229,801
Restricted Federal Resources:				
Title I, Part A	126,291		121,042	5,249
Title I, Part A - June 30, 2018 Unearned Revenue	9,933		9,933	-
	136,224	2.23%	130,975	5,249
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	661		636	25
	661	0.01%	636	25
Title III, Part A	12,240		11,712	528
Title III, Part A - June 30, 2018 Unearned Revenue	1,451		1,451	-
	13,691	0.22%	13,163	528
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	496		477	19
	496	0.01%	477	19
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	151,072	2.47%	145,251	5,821
Totals	\$ 6,115,143	100.00%	\$ 5,879,521	\$ 235,622

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 6,290,426		\$ 6,007,120	\$ 283,306
Combined General Fund Contribution and State Resources	<u>6,290,426</u>	<u>97.51%</u>	<u>6,007,120</u>	<u>283,306</u>
Restricted Federal Resources:				
Title I, Part A	134,301		127,777	6,524
Title I, Part A - June 30, 2018 Unearned Revenue	<u>10,563</u>		<u>10,563</u>	<u>-</u>
	<u>144,864</u>	<u>2.25%</u>	<u>138,340</u>	<u>6,524</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>711</u>		<u>679</u>	<u>32</u>
	<u>711</u>	<u>0.01%</u>	<u>679</u>	<u>32</u>
Title III, Part A	13,169		12,506	663
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,562</u>		<u>1,562</u>	<u>-</u>
	<u>14,731</u>	<u>0.23%</u>	<u>14,068</u>	<u>663</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>533</u>		<u>509</u>	<u>24</u>
	<u>533</u>	<u>0.01%</u>	<u>509</u>	<u>24</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>160,839</u>	<u>2.49%</u>	<u>153,595</u>	<u>7,244</u>
Totals	\$ <u>6,451,265</u>	<u>100.00%</u>	\$ <u>6,160,715</u>	\$ <u>290,550</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, 2019

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	\$ 4,750,498		\$ 4,622,841	\$ 127,657
Combined General Fund Contribution and State Resources	<u>4,750,498</u>	<u>97.59%</u>	<u>4,622,841</u>	<u>127,657</u>
Restricted Federal Resources:				
Title I, Part A	98,256		95,408	2,848
Title I, Part A - June 30, 2018 Unearned Revenue	<u>7,728</u>		<u>7,728</u>	<u>-</u>
	<u>105,984</u>	<u>2.18%</u>	<u>103,136</u>	<u>2,848</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>513</u>		<u>499</u>	<u>14</u>
	<u>513</u>	<u>0.01%</u>	<u>499</u>	<u>14</u>
Title III, Part A	9,503		9,217	286
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,127</u>		<u>1,127</u>	<u>-</u>
	<u>10,630</u>	<u>0.22%</u>	<u>10,344</u>	<u>286</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>385</u>		<u>375</u>	<u>10</u>
	<u>385</u>	<u>0.01%</u>	<u>375</u>	<u>10</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>117,512</u>	<u>2.41%</u>	<u>114,354</u>	<u>3,158</u>
Totals	<u>\$ 4,868,010</u>	<u>100.00%</u>	<u>\$ 4,737,195</u>	<u>\$ 130,815</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, 2019

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	\$ 6,001,259		\$ 5,982,637	\$ 18,622
Combined General Fund Contribution and State Resources	6,001,259	100.00%	5,982,637	18,622
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2018 Unearned Revenue	-	0.00%	-	-
Title II, Part A	-		-	-
Title II, Part A - June 30, 2018 Unearned Revenue	-	0.00%	-	-
Title III, Part A	-		-	-
Title III, Part A - June 30, 2018 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2018 Unearned Revenue	-	0.00%	-	-
<i>Emergency Impact Aid - Displaced Students</i>	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$ 6,001,259	100.00%	\$ 5,982,637	\$ 18,622

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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, 2019

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	\$ 7,796,406		\$ 7,560,326	\$ 236,080
Combined General Fund Contribution and State Resources	<u>7,796,406</u>	<u>97.28%</u>	<u>7,560,326</u>	<u>236,080</u>
Restricted Federal Resources:				
Title I, Part A	182,361		176,405	5,956
Title I, Part A - June 30, 2018 Unearned Revenue	<u>14,343</u>		<u>14,343</u>	<u>-</u>
	<u>196,704</u>	<u>2.45%</u>	<u>190,748</u>	<u>5,956</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>952</u>		<u>923</u>	<u>29</u>
	<u>952</u>	<u>0.01%</u>	<u>923</u>	<u>29</u>
Title III, Part A	17,636		17,039	597
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,092</u>		<u>2,092</u>	<u>-</u>
	<u>19,728</u>	<u>0.25%</u>	<u>19,131</u>	<u>597</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>714</u>		<u>692</u>	<u>22</u>
	<u>714</u>	<u>0.01%</u>	<u>692</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>218,098</u>	<u>2.72%</u>	<u>211,494</u>	<u>6,604</u>
Totals	<u>\$ 8,014,504</u>	<u>100.00%</u>	<u>\$ 7,771,820</u>	<u>\$ 242,684</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, 2019

School: Nicholas Murray Butler

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,250,577		\$ 8,909,637	\$ 340,940
Combined General Fund Contribution and State Resources	<u>9,250,577</u>	<u>97.80%</u>	<u>8,909,637</u>	<u>340,940</u>
Restricted Federal Resources:				
Title I, Part A	173,550		166,651	6,899
Title I, Part A - June 30, 2018 Unearned Revenue	13,650		13,650	-
	<u>187,200</u>	<u>1.98%</u>	<u>180,301</u>	<u>6,899</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	915		881	34
	<u>915</u>	<u>0.01%</u>	<u>881</u>	<u>34</u>
Title III, Part A	16,939		16,241	698
Title III, Part A - June 30, 2018 Unearned Revenue	2,009		2,009	-
	<u>18,948</u>	<u>0.20%</u>	<u>18,250</u>	<u>698</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	686		661	25
	<u>686</u>	<u>0.01%</u>	<u>661</u>	<u>25</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>207,749</u>	<u>2.20%</u>	<u>200,092</u>	<u>7,657</u>
Totals	<u>\$ 9,458,326</u>	<u>100.00%</u>	<u>\$ 9,109,729</u>	<u>\$ 348,597</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, 2019

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	\$ 6,679,669		\$ 6,639,765	\$ 39,904
Combined General Fund Contribution and State Resources	<u>6,679,669</u>	<u>97.15%</u>	<u>6,639,765</u>	<u>39,904</u>
Restricted Federal Resources:				
Title I, Part A	163,938		162,882	1,056
Title I, Part A - June 30, 2018 Unearned Revenue	<u>12,894</u>		<u>12,894</u>	<u>-</u>
	<u>176,832</u>	<u>2.57%</u>	<u>175,776</u>	<u>1,056</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>856</u>		<u>851</u>	<u>5</u>
	<u>856</u>	<u>0.01%</u>	<u>851</u>	<u>5</u>
Title III, Part A	15,855		15,749	106
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,880</u>		<u>1,880</u>	<u>-</u>
	<u>17,735</u>	<u>0.26%</u>	<u>17,629</u>	<u>106</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>642</u>		<u>638</u>	<u>4</u>
	<u>642</u>	<u>0.01%</u>	<u>638</u>	<u>4</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>196,065</u>	<u>2.85%</u>	<u>194,894</u>	<u>1,171</u>
Totals	<u>\$ 6,875,734</u>	<u>100.00%</u>	<u>\$ 6,834,658</u>	<u>\$ 41,076</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, 2019

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	\$ 6,609,693		\$ 6,539,300	\$ 70,393
Combined General Fund Contribution and State Resources	<u>6,609,693</u>	<u>97.92%</u>	<u>6,539,300</u>	<u>70,393</u>
Restricted Federal Resources:				
Title I, Part A	117,480		116,130	1,350
Title I, Part A - June 30, 2018 Unearned Revenue	<u>9,240</u>		<u>9,240</u>	<u>-</u>
	<u>126,720</u>	<u>1.88%</u>	<u>125,370</u>	<u>1,350</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>613</u>		<u>606</u>	<u>7</u>
	<u>613</u>	<u>0.01%</u>	<u>606</u>	<u>7</u>
Title III, Part A	11,362		11,227	135
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,347</u>		<u>1,347</u>	<u>-</u>
	<u>12,709</u>	<u>0.19%</u>	<u>12,574</u>	<u>135</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>460</u>		<u>455</u>	<u>5</u>
	<u>460</u>	<u>0.01%</u>	<u>455</u>	<u>5</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>140,502</u>	<u>2.08%</u>	<u>139,006</u>	<u>1,496</u>
Totals	<u>\$ 6,750,195</u>	<u>100.00%</u>	<u>\$ 6,678,306</u>	<u>\$ 71,889</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 8,818,836		\$ 8,588,996	\$ 229,840
Combined General Fund Contribution and State Resources	<u>8,818,836</u>	<u>97.44%</u>	<u>8,588,996</u>	<u>229,840</u>
Restricted Federal Resources:				
Title I, Part A	193,575		188,133	5,442
Title I, Part A - June 30, 2018 Unearned Revenue	<u>15,225</u>		<u>15,225</u>	<u>-</u>
	<u>208,800</u>	<u>2.31%</u>	<u>203,358</u>	<u>5,442</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,012</u>		<u>986</u>	<u>26</u>
	<u>1,012</u>	<u>0.01%</u>	<u>986</u>	<u>26</u>
Title III, Part A	18,747		18,200	547
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,223</u>		<u>2,223</u>	<u>-</u>
	<u>20,970</u>	<u>0.23%</u>	<u>20,423</u>	<u>547</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>759</u>		<u>739</u>	<u>20</u>
	<u>759</u>	<u>0.01%</u>	<u>739</u>	<u>20</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>231,541</u>	<u>2.56%</u>	<u>225,506</u>	<u>6,035</u>
Totals	\$ <u>9,050,377</u>	<u>100.00%</u>	\$ <u>8,814,502</u>	\$ <u>235,875</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, 2019

School: Juan Pablo Duart - Jose Julian Marti

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,316,878		\$ 8,999,160	\$ 317,718
Combined General Fund Contribution and State Resources	<u>9,316,878</u>	<u>97.16%</u>	<u>8,999,160</u>	<u>317,718</u>
Restricted Federal Resources:				
Title I, Part A	227,217		218,859	8,358
Title I, Part A - June 30, 2018 Unearned Revenue	<u>17,871</u>		<u>17,871</u>	<u>-</u>
	<u>245,088</u>	<u>2.56%</u>	<u>236,730</u>	<u>8,358</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,205</u>		<u>1,164</u>	<u>41</u>
	<u>1,205</u>	<u>0.01%</u>	<u>1,164</u>	<u>41</u>
Title III, Part A	22,310		21,459	851
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,646</u>		<u>2,646</u>	<u>-</u>
	<u>24,956</u>	<u>0.26%</u>	<u>24,105</u>	<u>851</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>903</u>		<u>872</u>	<u>31</u>
	<u>903</u>	<u>0.01%</u>	<u>872</u>	<u>31</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>272,152</u>	<u>2.84%</u>	<u>262,871</u>	<u>9,281</u>
Totals	<u>\$ 9,589,030</u>	<u>100.00%</u>	<u>\$ 9,262,031</u>	<u>\$ 326,999</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, 2019

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	\$ 7,553,995		\$ 7,409,897	\$ 144,098
Combined General Fund Contribution and State Resources	<u>7,553,995</u>	<u>97.72%</u>	<u>7,409,897</u>	<u>144,098</u>
Restricted Federal Resources:				
Title I, Part A	147,117		144,090	3,027
Title I, Part A - June 30, 2018 Unearned Revenue	<u>11,571</u>		<u>11,571</u>	<u>-</u>
	<u>158,688</u>	<u>2.05%</u>	<u>155,661</u>	<u>3,027</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>768</u>		<u>753</u>	<u>15</u>
	<u>768</u>	<u>0.01%</u>	<u>753</u>	<u>15</u>
Title III, Part A	14,228		13,924	304
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,687</u>		<u>1,687</u>	<u>-</u>
	<u>15,915</u>	<u>0.21%</u>	<u>15,611</u>	<u>304</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>576</u>		<u>565</u>	<u>11</u>
	<u>576</u>	<u>0.01%</u>	<u>565</u>	<u>11</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>175,947</u>	<u>2.28%</u>	<u>172,591</u>	<u>3,356</u>
Totals	<u>\$ 7,729,942</u>	<u>100.00%</u>	<u>\$ 7,582,487</u>	<u>\$ 147,455</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, 2019

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	\$ 6,584,635		\$ 6,460,523	\$ 124,112
Combined General Fund Contribution and State Resources	<u>6,584,635</u>	<u>97.20%</u>	<u>6,460,523</u>	<u>124,112</u>
Restricted Federal Resources:				
Title I, Part A	158,598		155,373	3,225
Title I, Part A - June 30, 2018 Unearned Revenue	<u>12,474</u>		<u>12,474</u>	<u>-</u>
	<u>171,072</u>	<u>2.53%</u>	<u>167,847</u>	<u>3,225</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>839</u>		<u>823</u>	<u>16</u>
	<u>839</u>	<u>0.01%</u>	<u>823</u>	<u>16</u>
Title III, Part A	15,545		15,217	328
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,843</u>		<u>1,843</u>	<u>-</u>
	<u>17,388</u>	<u>0.26%</u>	<u>17,060</u>	<u>328</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>629</u>		<u>617</u>	<u>12</u>
	<u>629</u>	<u>0.01%</u>	<u>617</u>	<u>12</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>189,928</u>	<u>2.80%</u>	<u>186,348</u>	<u>3,580</u>
Totals	<u>\$ 6,774,563</u>	<u>100.00%</u>	<u>\$ 6,646,871</u>	<u>\$ 127,692</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, 2019

School: Alexander Hamilton Preparatory Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,324,923		\$ 9,243,795	\$ 81,128
Combined General Fund Contribution and State Resources	<u>9,324,923</u>	<u>97.25%</u>	<u>9,243,795</u>	<u>81,128</u>
Restricted Federal Resources:				
Title I, Part A	220,542		218,472	2,070
Title I, Part A - June 30, 2018 Unearned Revenue	17,346		17,346	-
	<u>237,888</u>	<u>2.48%</u>	<u>235,818</u>	<u>2,070</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	1,151		1,141	10
	<u>1,151</u>	<u>0.01%</u>	<u>1,141</u>	<u>10</u>
Title III, Part A	21,329		21,121	208
Title III, Part A - June 30, 2018 Unearned Revenue	2,529		2,529	-
	<u>23,858</u>	<u>0.25%</u>	<u>23,650</u>	<u>208</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	863		855	8
	<u>863</u>	<u>0.01%</u>	<u>855</u>	<u>8</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>263,760</u>	<u>2.75%</u>	<u>261,465</u>	<u>2,295</u>
Totals	<u>\$ 9,588,683</u>	<u>100.00%</u>	<u>\$ 9,505,260</u>	<u>\$ 83,423</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, 2019

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	\$ 14,499,727		\$ 14,298,555	\$ 201,172
Combined General Fund Contribution and State Resources	<u>14,499,727</u>	<u>97.84%</u>	<u>14,298,555</u>	<u>201,172</u>
Restricted Federal Resources:				
Title I, Part A	267,267		263,267	4,000
Title I, Part A - June 30, 2018 Unearned Revenue	<u>21,021</u>		<u>21,021</u>	<u>-</u>
	<u>288,288</u>	<u>1.95%</u>	<u>284,288</u>	<u>4,000</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,395</u>		<u>1,376</u>	<u>19</u>
	<u>1,395</u>	<u>0.01%</u>	<u>1,376</u>	<u>19</u>
Title III, Part A	25,848		25,447	401
Title III, Part A - June 30, 2018 Unearned Revenue	<u>3,065</u>		<u>3,065</u>	<u>-</u>
	<u>28,913</u>	<u>0.20%</u>	<u>28,512</u>	<u>401</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,047</u>		<u>1,032</u>	<u>15</u>
	<u>1,047</u>	<u>0.01%</u>	<u>1,032</u>	<u>15</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>319,643</u>	<u>2.16%</u>	<u>315,208</u>	<u>4,435</u>
Totals	<u>\$ 14,819,370</u>	<u>100.00%</u>	<u>\$ 14,613,764</u>	<u>\$ 205,606</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, 2019

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	\$ 12,751,230		\$ 12,630,607	\$ 120,623
Combined General Fund Contribution and State Resources	<u>12,751,230</u>	<u>97.56%</u>	<u>12,630,607</u>	<u>120,623</u>
Restricted Federal Resources:				
Title I, Part A	267,000		264,276	2,724
Title I, Part A - June 30, 2018 Unearned Revenue	<u>21,000</u>		<u>21,000</u>	<u>-</u>
	<u>288,000</u>	<u>2.20%</u>	<u>285,276</u>	<u>2,724</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>1,394</u>		<u>1,381</u>	<u>13</u>
	<u>1,394</u>	<u>0.01%</u>	<u>1,381</u>	<u>13</u>
Title III, Part A	25,822		25,549	273
Title III, Part A - June 30, 2018 Unearned Revenue	<u>3,062</u>		<u>3,062</u>	<u>-</u>
	<u>28,884</u>	<u>0.22%</u>	<u>28,611</u>	<u>273</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>1,045</u>		<u>1,035</u>	<u>10</u>
	<u>1,045</u>	<u>0.01%</u>	<u>1,035</u>	<u>10</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>319,323</u>	<u>2.44%</u>	<u>316,302</u>	<u>3,021</u>
Totals	<u>\$ 13,070,553</u>	<u>100.00%</u>	<u>\$ 12,946,909</u>	<u>\$ 123,644</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, 2019

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	\$ 12,697,710		\$ 12,660,649	\$ 37,061
Combined General Fund Contribution and State Resources	<u>12,697,710</u>	<u>97.82%</u>	<u>12,660,649</u>	<u>37,061</u>
Restricted Federal Resources:				
Title I, Part A	236,295		235,551	744
Title I, Part A - June 30, 2018 Unearned Revenue	18,585		18,585	-
	<u>254,880</u>	<u>1.96%</u>	<u>254,136</u>	<u>744</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	1,234		1,230	4
	<u>1,234</u>	<u>0.01%</u>	<u>1,230</u>	<u>4</u>
Title III, Part A	22,853		22,778	75
Title III, Part A - June 30, 2018 Unearned Revenue	2,710		2,710	-
	<u>25,563</u>	<u>0.20%</u>	<u>25,488</u>	<u>75</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	925		922	3
	<u>925</u>	<u>0.01%</u>	<u>922</u>	<u>3</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>282,602</u>	<u>2.18%</u>	<u>281,777</u>	<u>825</u>
Totals	<u>\$ 12,980,312</u>	<u>100.00%</u>	<u>\$ 12,942,427</u>	<u>\$ 37,886</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, 2019

School: Thomas A. Edison Career and Technical Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 9,351,729		\$ 9,116,781	\$ 234,948
Combined General Fund Contribution and State Resources	<u>9,351,729</u>	<u>97.68%</u>	<u>9,116,781</u>	<u>234,948</u>
Restricted Federal Resources:				
Title I, Part A	185,832		180,796	5,036
Title I, Part A - June 30, 2018 Unearned Revenue	<u>14,616</u>		<u>14,616</u>	<u>-</u>
	<u>200,448</u>	<u>2.09%</u>	<u>195,412</u>	<u>5,036</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	<u>970</u>		<u>946</u>	<u>24</u>
	<u>970</u>	<u>0.01%</u>	<u>946</u>	<u>24</u>
Title III, Part A	17,972		17,467	505
Title III, Part A - June 30, 2018 Unearned Revenue	<u>2,131</u>		<u>2,131</u>	<u>-</u>
	<u>20,103</u>	<u>0.21%</u>	<u>19,598</u>	<u>505</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>728</u>		<u>710</u>	<u>18</u>
	<u>728</u>	<u>0.01%</u>	<u>710</u>	<u>18</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>222,249</u>	<u>2.32%</u>	<u>216,665</u>	<u>5,584</u>
Totals	<u>\$ 9,573,978</u>	<u>100.00%</u>	<u>\$ 9,333,446</u>	<u>\$ 240,532</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, 2019

School: Elizabeth High School

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,698,677		\$ 8,639,573	\$ 59,104
Combined General Fund Contribution and State Resources	8,698,677	97.18%	8,639,573	59,104
Restricted Federal Resources:				
Title I, Part A	210,663		209,119	1,544
Title I, Part A - June 30, 2018 Unearned Revenue	16,569		16,569	-
	227,232	2.54%	225,688	1,544
Title II, Part A			-	-
Title II, Part A - June 30, 2018 Unearned Revenue	1,126		1,118	8
	1,126	0.01%	1,118	8
Title III, Part A	20,864		20,705	159
Title III, Part A - June 30, 2018 Unearned Revenue	2,474		2,474	-
	23,338	0.26%	23,179	159
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2018 Unearned Revenue	845		839	6
	845	0.01%	839	6
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	252,541	2.82%	250,825	1,716
Totals	\$ 8,951,218	100.00%	\$ 8,890,398	\$ 60,820

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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	\$ 4,205,229		\$ 3,934,967	\$ 270,262
Combined General Fund Contribution and State Resources	<u>4,205,229</u>	<u>100.00%</u>	<u>3,934,967</u>	<u>270,262</u>
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2018 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2018 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>	-		-	-
Title III, Part A - June 30, 2018 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
June 30, 2018 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>\$ 4,205,229</u>	<u>100.00%</u>	<u>\$ 3,934,967</u>	<u>\$ 270,262</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 6,415,702	\$ (141,135)	\$ 6,274,567	\$ 5,973,681	\$ 300,886
Grades 1-5	45,118,854	747,996	45,866,850	44,819,933	1,046,917
Grades 6-8	25,058,793	(1,014,764)	24,044,029	23,580,489	463,540
Grades 9-12	33,137,338	(349,427)	32,787,911	32,635,194	152,717
Regular programs - undistributed instruction:					
Other salaries for instruction	3,746,574	(137,907)	3,608,667	3,420,959	187,708
Purchased professional/ educational services	1,563,375	(197,508)	1,365,867	1,199,862	166,005
Other purchased services	21,000	(3,225)	17,775	8,947	8,828
Travel	61,872	1,018	62,890	31,123	31,767
General supplies	4,775,103	125,439	4,900,542	4,282,769	617,773
Textbooks	684,005	(407,099)	276,906	263,081	13,825
Other objects	185,178	(13,024)	172,154	96,501	75,653
Total regular programs	120,767,794	(1,389,636)	119,378,158	116,312,540	3,065,618
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	332,997	75,793	408,790	408,790	
Other salaries for instruction	-	89,700	89,700	84,485	5,215
Purchased professional/ educational services					
Other purchased services					
General supplies	8,788		8,788	5,287	3,501
Textbooks					
Other objects					
Total cognitive impaired - mild	341,785	165,493	507,278	498,562	8,716
Cognitive impaired - moderate:					
Salaries of teachers	790,341	(88,200)	702,141	665,548	36,593
Other salaries for instruction	46,003		46,003	46,003	
Purchased professional/ educational services					
Other purchased services					
General supplies	28,462		28,462	24,346	4,116
Textbooks	4,000	(2,017)	1,983	1,878	105
Other objects					
Total cognitive impaired - moderate	868,806	(90,217)	778,589	737,775	40,814
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 4,975,843	\$ (84,427)	\$ 4,891,416	\$ 4,665,204	\$ 226,212
Other salaries for instruction	1,788,141	(141,340)	1,646,801	1,560,577	86,224
Purchased professional/ educational services					
Other purchased services					
General supplies	173,992	96,919	270,911	203,707	67,204
Textbooks	6,642	(4,992)	1,650	1,650	
Other objects					
Total learning/language:	<u>6,944,618</u>	<u>(133,840)</u>	<u>6,810,778</u>	<u>6,431,138</u>	<u>379,640</u>
Multiply disabled:					
Salaries of teachers	314,138	73,580	387,718	361,315	26,403
Other salaries for instruction	143,103	48,514	191,617	191,606	11
Purchased professional/ educational services					
Other purchased services					
General supplies	2,950		2,950	1,381	1,569
Textbooks	-		-	-	
Other objects					
Total multiply disabled	<u>460,191</u>	<u>122,094</u>	<u>582,285</u>	<u>554,302</u>	<u>27,983</u>
Behavioral Disabilities:					
Salaries of teachers	265,212		265,212	258,711	6,501
Other salaries for instruction	84,026		84,026	84,026	
Purchased professional/ educational services					
Other purchased services					
General supplies	12,179		12,179	8,118	4,061
Textbooks					
Other objects					
Total behavioral disabilities	<u>361,417</u>	<u>-</u>	<u>361,417</u>	<u>350,855</u>	<u>10,562</u>
Autistic:					
Salaries of teachers	969,661	220,735	1,190,396	1,147,954	42,442
Other salaries for instruction	362,491	65,446	427,937	363,770	64,167
Purchased professional/ educational services					
Other purchased services					
General supplies	15,384	1,001	16,385	16,296	89
Textbooks	-		-	-	
Other objects					
Total autistic	<u>1,347,536</u>	<u>287,182</u>	<u>1,634,718</u>	<u>1,528,020</u>	<u>106,698</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 10,988,014	\$ (162,514)	\$ 10,825,500	\$ 10,585,386	\$ 240,114
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	58,597	(42,698)	15,899	10,119	5,780
Textbooks	-	-	-	-	-
Other objects					
Total resource room	<u>11,046,611</u>	<u>(205,212)</u>	<u>10,841,399</u>	<u>10,595,504</u>	<u>245,895</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	21,370,964	145,500	21,516,464	20,696,155	820,308
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	26,302,424	658,093	26,960,517	25,488,165	1,472,352
Other salaries for instruction	1,211,205	97,440	1,308,645	1,188,109	120,536
Purchased professional/ educational services	27,000		27,000	27,000	
Other purchased services					
General supplies	498,597	(6,158)	492,439	386,325	106,114
Textbooks	104,727	(38,899)	65,828	43,601	22,227
Other objects					
Total bilingual education	<u>28,143,953</u>	<u>710,476</u>	<u>28,854,429</u>	<u>27,133,201</u>	<u>1,721,228</u>
School sponsored activities:					
Salaries	179,974	184,677	364,651	248,509	116,142
Purchased Services					
Travel	43,860	5,525	49,385	46,699	2,686
Extracurricular - supplies					
Other objects	83,744	(2,924)	80,820	70,302	10,518
Miscellaneous Expenditures	41,350	2,596	43,946	41,787	2,159
Total school sponsored activities	<u>348,928</u>	<u>189,874</u>	<u>538,802</u>	<u>407,297</u>	<u>131,505</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>170,631,639</u>	<u>(343,786)</u>	<u>170,287,853</u>	<u>164,549,193</u>	<u>5,738,659</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 2,001,153	\$ 273,499	\$ 2,274,652	\$ 2,205,434	\$ 69,218
Other purchased services					
Travel					
Supplies and materials	10,000	(1,515)	8,485	5,748	2,737
Other objects	7,500		7,500	7,500	
Total attendance and social work services	2,018,653	271,984	2,290,637	2,218,683	71,954
Health services:					
Salaries	3,979,941	(16,820)	3,963,121	3,733,171	229,950
Purchased professional and technical services					
Other purchased services					
Supplies and materials	127,030	9,354	136,384	117,353	19,031
Other objects					
Total health services	4,106,971	(7,466)	4,099,505	3,850,524	248,981
Guidance					
Salaries of other professional staff	5,581,722	47,359	5,629,081	5,460,450	168,631
Purchased professional educational services	267,744	(10,650)	257,094	231,022	26,072
Travel					
Supplies and materials	26,000	(2,676)	23,324	15,653	7,671
Other objects					
Total other support services - students - related services	5,875,466	34,033	5,909,499	5,707,125	202,374
Improvement of instruction services:					
Salaries of supervisors of instruction	7,695	(7,695)	-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	7,695	(7,695)	-	-	-
Educational media services/school library:					
Salaries	1,371,547	(21,140)	1,350,407	1,227,528	122,879
Purchased professional and technical services					
Other purchased services					
Supplies and materials	41,799	(7,071)	34,728	25,088	9,640
Other objects					
Total educational media services/school library	1,413,346	(28,211)	1,385,135	1,252,616	132,519

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services	\$ 47,520	\$ (20,427)	\$ 27,093	\$ 23,840	\$ 3,253
Travel	11,099	(2,180)	8,919	4,524	4,395
Supplies and materials					
Other objects					
Total instructional staff training services	58,619	(22,607)	36,012	28,364	7,648
Support services school administration:					
Salaries of principals/ asst. principals	9,448,446	278,830	9,727,276	9,620,803	106,473
Salaries of secretarial and clerical assistants	4,330,436	(62,262)	4,268,174	4,060,713	207,461
Purchased professional and technical services	30,000	(30,000)	-	-	
Other purchased services	13,000	(850)	12,150	2,496	9,654
Travel					
Supplies and materials	147,600	5,673	153,273	139,521	13,752
Other objects	120,952	22,311	143,263	105,630	37,633
Total support services school administration	14,090,434	213,702	14,304,136	13,929,163	374,973
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	5,796,099	257,263	6,053,362	5,776,535	276,827
Purchased professional and technical services	-		-	-	
General supplies	25,005	(5,384)	19,621	6,730	12,891
Total Security	5,821,104	251,879	6,072,983	5,783,265	289,718
Student transportation services:					
Contracted services (other than between home and school) - vendors	112,250	(86,300)	25,950	8,200	17,750
Total student transportation services	112,250	(86,300)	25,950	8,200	17,750
Employee benefits:					
Health Benefits	62,238,124	(426,781)	61,811,343	61,811,343	
Total employee benefits	62,238,124	(426,781)	61,811,343	61,811,343	-
Total undistributed expenditures	95,742,662	192,538	95,935,200	94,589,282	1,345,918
Total expenditures - current expense	266,374,301	(151,249)	266,223,052	259,138,475	7,084,578

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
			-		
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	\$ 154,031	\$ 154,031	\$ 152,822	\$ 1,209
Support services - general administration					
Support services - school administration					
Total equipment	-	154,031	154,031	152,822	1,209
Total capital outlay	-	154,031	154,031	152,822	1,209
Total school based expenditures	\$ 266,374,301	2,782	266,377,083	259,291,297	7,085,787
			-		
Other financing sources:					
Operating transfer in	266,374,301	2,782	266,377,083	259,291,297	7,085,787
Total other financing sources	266,374,301	2,782	266,377,083	259,291,297	7,085,787
			-		
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, 2019

EXHIBIT D-3

School: George Washington #1

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 295,675	\$ (30,000)	\$ 265,675	\$ 231,880	\$ 33,795
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	515	985
Textbooks					
Other objects					
Total resource room	<u>297,175</u>	<u>(30,000)</u>	<u>267,175</u>	<u>232,395</u>	<u>34,780</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	297,175	(30,000)	267,175	232,395	34,780
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	92,846		92,846	86,011	6,835
Other salaries for instruction	-		-	-	-
Purchased professional/ educational services	-		-	-	-
Other purchased services	-		-	-	-
General supplies	-		-	-	-
Textbooks	-		-	-	-
Other objects	-		-	-	-
Total bilingual education	<u>92,846</u>	<u>-</u>	<u>92,846</u>	<u>86,011</u>	<u>6,835</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	3,650	3,650	2,189	1,461
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>3,650</u>	<u>3,650</u>	<u>2,189</u>	<u>1,461</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>2,752,920</u>	<u>(136,639)</u>	<u>2,616,281</u>	<u>2,359,111</u>	<u>257,170</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 204,653	\$ (116,900)	\$ 87,753	\$ 80,892	\$ 6,861
Other purchased services					
Travel					
Supplies and materials	500		500	140	360
Other objects					
Total attendance and social work services	205,153	(116,900)	88,253	81,032	7,221
Health services:					
Salaries	72,356		72,356	72,356	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,500	873	4,373	1,327	3,046
Other objects					
Total health services	75,856	873	76,729	73,683	3,046
Guidance					
Salaries of other professional staff	110,871		110,871	77,810	33,061
Purchased professional educational services					
Travel					
Supplies and materials	500		500	211	289
Other objects					
Total other support services - students - related services	111,371	-	111,371	78,021	33,350
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	28,154		28,154	28,154	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	102	634
Other objects					
Total educational media services/school library	28,890	-	28,890	28,255	635

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/asst. principals	\$ 243,000	\$	\$ 243,000	\$ 229,950	\$ 13,050
Salaries of secretarial and clerical assistants	97,397		97,397	86,337	11,060
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,972	28
Other objects	3,500	100	3,600	2,849	751
Total support services school administration	346,897	100	346,997	322,108	24,889
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	43,384	87,900	131,284	120,162	11,122
Purchased professional and technical services					
General supplies	415		415	-	415
Total Security	43,799	87,900	131,699	120,162	11,537
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,370,928	(334)	1,370,594	1,370,594	
Total employee benefits	1,370,928	(334)	1,370,594	1,370,594	-
Total undistributed expenditures	2,182,894	(28,361)	2,154,533	2,073,855	80,678
Total expenditures - current expense	4,935,814	(165,000)	4,770,814	4,432,967	337,847

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 4,935,814	\$ (165,000)	\$ 4,770,814	\$ 4,432,967	\$ 337,847
Other financing sources:					
Operating transfer in	4,935,814	(165,000)	4,770,814	4,432,967	337,847
Total other financing sources	4,935,814	(165,000)	4,770,814	4,432,967	337,847
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, 2019

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 330,237	\$	\$ 330,237	\$ 299,803	\$ 30,434
Grades 1-5	1,760,126	(150,001)	1,610,125	1,534,505	75,620
Grades 6-8	700,209	48,501	748,710	739,737	8,973
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	187,340		187,340	187,340	
Purchased professional/ educational services	15,474		15,474	14,602	872
Other purchased services					
Travel	300	100	400	400	
General supplies	181,528	(31,979)	149,549	140,245	9,304
Textbooks	14,434	(10,112)	4,322	3,642	680
Other objects					
Total regular programs	3,189,648	(143,491)	3,046,157	2,920,274	125,883
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Winfield Scott #2

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 232,379	\$	\$ 232,379	\$ 226,937	\$ 5,442
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,679	(926)	753	728	25
Textbooks					
Other objects					
Total resource room	<u>234,058</u>	<u>(926)</u>	<u>233,132</u>	<u>227,665</u>	<u>5,467</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	234,058	(926)	233,132	227,665	5,467
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	958,913		958,913	867,429	91,484
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	27,963	(813)	27,150	22,112	5,038
Textbooks	2,934	(616)	2,318	2,218	100
Other objects	-		-	-	
Total bilingual education	<u>989,810</u>	<u>(1,429)</u>	<u>988,381</u>	<u>891,760</u>	<u>96,621</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,413,516</u>	<u>(145,846)</u>	<u>4,267,670</u>	<u>4,039,699</u>	<u>227,971</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 73,572	\$	\$ 73,572	\$ 73,572	\$
Other purchased services					
Travel					
Supplies and materials	500		500	498	2
Other objects					
Total attendance and social work services	74,072	-	74,072	74,070	2
Health services:					
Salaries	80,902		80,902	80,902	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,825		3,825	3,730	95
Other objects					
Total health services	84,727	-	84,727	84,632	95
Guidance					
Salaries of other professional staff	105,993		105,993	76,611	29,382
Purchased professional educational services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total other support services - students - related services	106,493	-	106,493	77,110	29,383
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	40,951		40,951	40,951	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736	(586)	150	150	0
Other objects					
Total educational media services/school library	41,687	(586)	41,101	41,101	0

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services	11,000	(11,000)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	11,000	(11,000)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 253,750	\$	\$ 253,750	\$ 253,750	\$
Salaries of secretarial and clerical assistants	162,940	(48,500)	114,440	75,972	38,468
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,300	2,690	6,990	6,988	2
Other objects	500		500	477	23
Total support services school administration	421,490	(45,810)	375,680	337,187	38,493
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	87,648		87,648	85,991	1,657
Purchased professional and technical services					
General supplies	280		280	253	27
Total Security	87,928	-	87,928	86,244	1,684
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,654,114	23,642	1,677,756	1,677,756	
Total employee benefits	1,654,114	23,642	1,677,756	1,677,756	-
Total undistributed expenditures	2,481,511	(33,754)	2,447,757	2,378,101	69,656
Total expenditures - current expense	6,895,027	(179,600)	6,715,427	6,417,800	297,627

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Winfield Scott #2

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	29,700	29,700	29,650	50
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>29,700</u>	<u>29,700</u>	<u>29,650</u>	<u>50</u>
Total capital outlay	<u>-</u>	<u>29,700</u>	<u>29,700</u>	<u>29,650</u>	<u>50</u>
Total school based expenditures	\$ <u>6,895,027</u>	\$ <u>(149,900)</u>	\$ <u>6,745,127</u>	\$ <u>6,447,450</u>	\$ <u>297,677</u>
Other financing sources:					
Operating transfer in	<u>6,895,027</u>	<u>(149,900)</u>	<u>6,745,127</u>	<u>6,447,450</u>	<u>297,677</u>
Total other financing sources	<u>6,895,027</u>	<u>(149,900)</u>	<u>6,745,127</u>	<u>6,447,450</u>	<u>297,677</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 265,651		\$ 265,651	\$ 265,651	
Grades 1-5	1,804,834	(95,848)	1,708,986	1,668,785	40,201
Grades 6-8	842,055	38,001	880,056	879,017	1,039
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	146,741		146,741	134,745	11,996
Purchased professional/ educational services	200,423		200,423	172,687	27,736
Other purchased services					
Travel	600		600	-	600
General supplies	141,718	4,474	146,192	135,603	10,589
Textbooks	17,152	(17,152)	-	-	
Other objects					
Total regular programs	3,419,174	(70,526)	3,348,649	3,256,487	92,161
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 437,717	\$ (19,900)	\$ 417,817	\$ 290,960	\$ 126,857
Other salaries for instruction	241,515		241,515	241,515	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,616		3,616	3,564	52
Textbooks					
Other objects					
Total learning/language:	<u>682,848</u>	<u>(19,900)</u>	<u>662,948</u>	<u>536,039</u>	<u>126,909</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 324,992	\$ 72,000	\$ 396,992	\$ 396,645	\$ 347
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>324,992</u>	<u>72,000</u>	<u>396,992</u>	<u>396,645</u>	<u>347</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,007,840	52,100	1,059,940	932,684	127,256
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	983,627	137,000	1,120,627	996,696	123,931
Other salaries for instruction	85,204		85,204	45,571	39,633
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	17,673	(329)	17,344	15,345	1,999
Textbooks	2,841	(210)	2,631	1,131	1,500
Other objects	-		-	-	
Total bilingual education	<u>1,089,345</u>	<u>136,461</u>	<u>1,225,806</u>	<u>1,058,744</u>	<u>167,063</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	240	240	240	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>240</u>	<u>240</u>	<u>240</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,516,359</u>	<u>118,276</u>	<u>5,634,635</u>	<u>5,248,155</u>	<u>386,480</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	43,754	\$ 44,847	\$ 88,601	\$ 88,601	
Other purchased services					
Travel					
Supplies and materials	\$ 250		250	225	25
Other objects					
Total attendance and social work services	44,004	44,847	88,851	88,826	25
Health services:					
Salaries	86,320		86,320	86,320	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,120		4,120	3,222	898
Other objects					
Total health services	90,440	-	90,440	89,542	898
Guidance					
Salaries of other professional staff	78,143		78,143	77,216	927
Purchased professional educational services					
Travel					
Supplies and materials	500		500	412	88
Other objects					
Total other support services - students - related services	78,643	-	78,643	77,628	1,015
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	-	736
Other objects					
Total educational media services/school library	736	-	736	-	736

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 248,200	\$	\$ 248,200	\$ 248,200	
Salaries of secretarial and clerical assistants	99,216		99,216	95,231	\$ 3,985
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	9,000	(480)	8,520	5,252	3,268
Other objects	500	240	740	720	20
Total support services school administration	356,916	(240)	356,676	349,404	7,273
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	72,680	38,967	111,647	109,444	2,203
Purchased professional and technical services					
General supplies	515		515	-	515
Total Security	73,195	38,967	112,162	109,444	2,718
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,870,917	(22,461)	1,848,456	1,848,456	
Total employee benefits	1,870,917	(22,461)	1,848,456	1,848,456	-
Total undistributed expenditures	2,514,851	61,113	2,575,964	2,563,300	12,664
Total expenditures - current expense	8,031,210	179,389	8,210,599	7,811,455	399,144

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 8,031,210	\$ 179,389	\$ 8,210,599	\$ 7,811,455	\$ 399,144
Other financing sources:					
Operating transfer in	8,031,210	179,389	8,210,599	7,811,455	399,144
Total other financing sources	8,031,210	179,389	8,210,599	7,811,455	399,144
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, 2019**

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 259,431	\$	\$ 259,431	\$ 246,190	\$ 13,241
Grades 1-5	2,034,926	40,826	2,075,752	2,061,729	14,023
Grades 6-8	1,077,714	(22,547)	1,055,167	1,040,860	14,307
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	184,840		184,840	180,015	4,825
Purchased professional/ educational services	32,461		32,461	26,595	5,866
Other purchased services					
Travel	-	1,200	1,200	1,000	200
General supplies	255,620	(54,757)	200,863	190,332	10,531
Textbooks	8,379	(8,379)	-	-	
Other objects	7,351	(385)	6,966	4,967	1,999
Total regular programs	3,860,722	(44,042)	3,816,680	3,751,688	64,992
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	80,902		80,902	80,902	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,794		1,794	1,220	574
Textbooks					
Other objects					
Total cognitive impaired - mild	82,696	-	82,696	82,122	574
Cognitive impaired - moderate:					
Salaries of teachers	96,731		96,731	96,731	
Other salaries for instruction	46,003		46,003	46,003	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	142,734	-	142,734	142,734	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 217,489	\$ 368	\$ 217,857	\$ 204,243	13,614
Other salaries for instruction	142,759	(50,000)	92,759	92,006	\$ 753
Purchased professional/ educational services					
Other purchased services					
General supplies	15,839	(4,326)	11,513	11,304	209
Textbooks					
Other objects					
Total learning/language:	<u>376,087</u>	<u>(53,958)</u>	<u>322,129</u>	<u>307,553</u>	<u>14,576</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 182,742	\$ 51,547	\$ 234,289	\$ 234,285	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>182,742</u>	<u>51,547</u>	<u>234,289</u>	<u>234,285</u>	<u>4</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	784,259	(2,411)	781,848	766,694	15,154
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,143,808	60,000	1,203,808	1,172,498	31,310
Other salaries for instruction	92,327		92,327	92,327	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	42,389	(246)	42,143	39,703	2,440
Textbooks	5,256	(2,223)	3,033	2,880	153
Other objects	-		-	-	
Total bilingual education	<u>1,283,780</u>	<u>57,531</u>	<u>1,341,311</u>	<u>1,307,408</u>	<u>33,903</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	385	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>385</u>	<u>385</u>	<u>385</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,928,761</u>	<u>11,463</u>	<u>5,940,224</u>	<u>5,826,175</u>	<u>114,049</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Battin #4

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 105,588	\$	\$ 105,588	\$ 104,555	\$ 1,033
Other purchased services					
Travel					
Supplies and materials	500		500	483	17
Other objects					
Total attendance and social work services	<u>106,088</u>	<u>-</u>	<u>106,088</u>	<u>105,038</u>	<u>1,050</u>
Health services:					
Salaries	104,743		104,743	104,722	21
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,605		4,605	4,571	34
Other objects					
Total health services	<u>109,348</u>	<u>-</u>	<u>109,348</u>	<u>109,293</u>	<u>55</u>
Guidance					
Salaries of other professional staff	101,522		101,522	101,022	500
Purchased professional educational services					
Travel					
Supplies and materials	-	500	500	498	2
Other objects					
Total other support services - students - related services	<u>101,522</u>	<u>500</u>	<u>102,022</u>	<u>101,520</u>	<u>502</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	68,809		68,809	65,798	3,011
Purchased professional and technical services					
Other purchased services					
Supplies and materials	622	35	657	656	1
Other objects					
Total educational media services/school library	<u>69,431</u>	<u>35</u>	<u>69,466</u>	<u>66,454</u>	<u>3,012</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services	5,670	(5,670)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	5,670	(5,670)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 258,505		\$ 258,505	\$ 257,100	\$ 1,405
Salaries of secretarial and clerical assistants	119,340		119,340	119,340	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000	(368)	6,632	6,591	41
Other objects					
Total support services school administration	384,845	(368)	384,477	383,031	1,446
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	175,708		175,708	164,676	11,032
Purchased professional and technical services					
General supplies					
Total Security	175,708	-	175,708	164,676	11,032
Student transportation services:					
Contracted services (other than between home and school) - vendors	4,500	(4,500)	-	-	
Total student transportation services	4,500	(4,500)	-	-	-
Employee benefits:					
Health Benefits	2,175,014	78,545	2,253,559	2,253,559	
Total employee benefits	2,175,014	78,545	2,253,559	2,253,559	-
Total undistributed expenditures	3,132,126	68,542	3,200,668	3,183,572	17,096
Total expenditures - current expense	9,060,887	80,005	9,140,892	9,009,747	131,145

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 9,060,887	\$ 80,005	\$ 9,140,892	\$ 9,009,747	\$ 131,145
Other financing sources:					
Operating transfer in	9,060,887	80,005	9,140,892	9,009,747	131,145
Total other financing sources	9,060,887	80,005	9,140,892	9,009,747	131,145
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, 2019

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 283,149	\$ (22,914)	\$ 260,235	\$ 240,157	\$ 20,078
Grades 1-5	1,152,438	250,184	1,402,622	1,402,295	327
Grades 6-8	1,390,157	(91,130)	1,299,027	1,297,102	1,925
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	179,892		179,892	179,731	161
Purchased professional/ educational services	16,819	(1,500)	15,319	14,531	788
Other purchased services					
Travel	900		900	300	600
General supplies	187,482	(25,639)	161,843	142,545	19,298
Textbooks	8,573	(8,573)	-	-	
Other objects	6,000	(6,000)	-	-	
Total regular programs	<u>3,225,410</u>	<u>94,428</u>	<u>3,319,838</u>	<u>3,276,662</u>	<u>43,176</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	23,640		23,640	20,938	2,702
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>23,640</u>	<u>-</u>	<u>23,640</u>	<u>20,938</u>	<u>2,702</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Mabel Holmes #5

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 257,057		\$ 257,057	\$ 244,801	\$ 12,256
Other salaries for instruction	96,506	74,160	170,666	147,961	22,705
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total learning/language:	<u>353,563</u>	<u>74,160</u>	<u>427,723</u>	<u>392,762</u>	<u>34,961</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 216,626	\$ 3,010	\$ 219,636	\$ 219,635	\$ 1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	44,645	(41,771)	2,874	2,874	
Textbooks					
Other objects					
Total resource room	<u>261,271</u>	<u>(38,761)</u>	<u>222,510</u>	<u>222,509</u>	<u>1</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	638,474	35,399	673,873	636,208	37,665
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	714,694	(20,074)	694,620	691,869	2,751
Other salaries for instruction	48,253		48,253	48,253	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	26,414	(157)	26,257	14,589	11,668
Textbooks	16,859	(13,309)	3,550	3,435	115
Other objects	-		-	-	
Total bilingual education	<u>806,220</u>	<u>(33,540)</u>	<u>772,680</u>	<u>758,146</u>	<u>14,534</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	500	500	341	159
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>500</u>	<u>500</u>	<u>341</u>	<u>159</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,670,104</u>	<u>96,787</u>	<u>4,766,891</u>	<u>4,671,357</u>	<u>95,534</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 105,588	\$	\$ 105,588	\$ 75,277	\$ 30,311
Other purchased services					
Travel					
Supplies and materials	500	(190)	310	94	216
Other objects					
Total attendance and social work services	106,088	(190)	105,898	75,371	30,527
Health services:					
Salaries	136,961	8,200	145,161	75,540	69,621
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,230		5,230	4,206	1,024
Other objects					
Total health services	142,191	8,200	150,391	79,746	70,645
Guidance					
Salaries of other professional staff	239,818	(40,000)	199,818	175,662	24,156
Purchased professional educational services					
Travel					
Supplies and materials	1,000	(50)	950	300	650
Other objects					
Total other support services - students - related services	240,818	(40,050)	200,768	175,962	24,806
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	37,470	5,550	43,020	43,006	14
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	736	
Other objects					
Total educational media services/school library	38,206	5,550	43,756	43,742	14

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Mabel Holmes #5

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services	1,500	(1,500)	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	1,500	(1,500)	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 351,973	\$ (147)	\$ 351,826	\$ 350,023	\$ 1,803
Salaries of secretarial and clerical assistants	192,830	9,147	201,977	201,977	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	49	5,049	5,048	1
Other objects	1,000	(1,000)	-	-	
Total support services school administration	550,803	8,049	558,852	557,048	1,804
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	266,426	(20,210)	246,216	215,626	30,590
Purchased professional and technical services					
General supplies	985	1	986	-	986
Total Security	267,411	(20,209)	247,202	215,626	31,576
Student transportation services:					
Contracted services (other than between home and school) - vendors	500	(500)	-	-	
Total student transportation services	500	(500)	-	-	-
Employee benefits:					
Health Benefits	2,031,814	8,739	2,040,553	2,040,553	
Total employee benefits	2,031,814	8,739	2,040,553	2,040,553	-
Total undistributed expenditures	3,379,331	(31,911)	3,347,420	3,188,047	159,373
Total expenditures - current expense	8,049,435	64,876	8,114,311	7,859,404	254,907

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 8,049,435	\$ 64,876	\$ 8,114,311	\$ 7,859,404	\$ 254,907
Other financing sources:					
Operating transfer in	8,049,435	64,876	8,114,311	7,859,404	254,907
Total other financing sources	8,049,435	64,876	8,114,311	7,859,404	254,907
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, 2019**

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 206,803	\$ 149,208	\$ 356,011	\$ 343,864	\$ 12,147
Grades 1-5	2,453,721	340	2,454,061	2,398,337	55,724
Grades 6-8	981,169	(63,265)	917,904	895,300	22,604
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	235,945		235,945	235,945	
Purchased professional/ educational services	20,476		20,476	19,869	607
Other purchased services					
Travel	1,500		1,500	1,500	
General supplies	203,813	29,211	233,024	222,451	10,573
Textbooks	11,592	(11,592)	-	-	
Other objects	-		-	-	
Total regular programs	4,115,019	103,902	4,218,921	4,117,266	101,655
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Lafayette #6

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 385,156	\$	\$ 385,156	\$ 379,258	\$ 5,898
Other salaries for instruction	231,414		231,414	204,763	26,651
Purchased professional/ educational services					
Other purchased services					
General supplies	7,647		7,647	3,347	4,300
Textbooks					
Other objects					
Total learning/language:	<u>624,217</u>	<u>-</u>	<u>624,217</u>	<u>587,369</u>	<u>36,848</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	\$ 151,909	\$	\$ 151,909	\$ 124,927	\$ 26,982
Other salaries for instruction	138,813	(6,734)	132,079	67,954	64,125
Purchased professional/ educational services					
Other purchased services					
General supplies	5,287		5,287	5,279	8
Textbooks					
Other objects					
Total autistic	<u>296,009</u>	<u>(6,734)</u>	<u>289,275</u>	<u>198,160</u>	<u>91,115</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 384,945	\$ 11,550	\$ 396,495	\$ 396,480	15
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>384,945</u>	<u>11,550</u>	<u>396,495</u>	<u>396,480</u>	<u>15</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,305,171	4,816	1,309,987	1,182,009	\$ 127,978
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,360,264	32,526	1,392,790	1,340,447	52,343
Other salaries for instruction	124,560		124,560	70,745	53,815
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	28,891		28,891	24,637	4,254
Textbooks	3,276	(115)	3,161	2,947	214
Other objects	-		-	-	
Total bilingual education	<u>1,516,991</u>	<u>32,411</u>	<u>1,549,402</u>	<u>1,438,777</u>	<u>110,625</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,695	2,695	2,695	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>2,695</u>	<u>2,695</u>	<u>2,695</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>6,937,181</u>	<u>143,824</u>	<u>7,081,005</u>	<u>6,740,747</u>	<u>340,258</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 82,982		\$ 82,982	\$ 82,982	
Other purchased services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
Total attendance and social work services	83,482	(500)	82,982	82,982	-
Health services:					
Salaries	129,416	17,431	146,847	146,846	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,795		5,795	5,333	462
Other objects					
Total health services	135,211	17,431	152,642	152,179	463
Guidance					
Salaries of other professional staff	78,143		78,143	77,041	1,103
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	746	254
Other objects					
Total other support services - students - related services	79,143	-	79,143	77,786	1,357
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	76,148	(2,250)	73,898	53,304	20,594
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736	(405)	331	330	1
Other objects					
Total educational media services/school library	76,884	(2,655)	74,229	53,634	20,595

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 302,750	\$ 23,000	\$ 325,750	\$ 325,571	\$ 179
Salaries of secretarial and clerical assistants	94,294	21,700	115,994	115,972	22
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500	(2,405)	2,095	2,046	49
Other objects	-	1,200	1,200	1,169	31
Total support services school administration	401,544	43,495	445,039	444,758	281
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	162,278	27,029	189,307	160,980	28,327
Purchased professional and technical services					
General supplies	255	-	255	-	255
Total Security	162,533	27,029	189,562	160,980	28,582
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,640,976	(158,669)	2,482,307	2,482,307	-
Total employee benefits	2,640,976	(158,669)	2,482,307	2,482,307	-
Total undistributed expenditures	3,579,773	(73,869)	3,505,904	3,454,626	51,278
Total expenditures - current expense	10,516,954	69,955	10,586,909	10,195,373	391,536

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	1,995	1,995	1,994	1
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>1,995</u>	<u>1,995</u>	<u>1,994</u>	<u>1</u>
Total capital outlay	<u>-</u>	<u>1,995</u>	<u>1,995</u>	<u>1,994</u>	<u>1</u>
Total school based expenditures	\$ <u>10,516,954</u>	\$ <u>71,950</u>	\$ <u>10,588,904</u>	\$ <u>10,197,367</u>	\$ <u>391,537</u>
Other financing sources:					
Operating transfer in	<u>10,516,954</u>	<u>71,950</u>	<u>10,588,904</u>	<u>10,197,367</u>	<u>391,537</u>
Total other financing sources	<u>10,516,954</u>	<u>71,950</u>	<u>10,588,904</u>	<u>10,197,367</u>	<u>391,537</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,785,443	\$ 782	\$ 2,786,225	\$ 2,710,444	\$ 75,781
Grades 6-8	2,168,176		2,168,176	2,120,118	48,058
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	28,644		28,644	28,642	2
Other purchased services					
Travel	300	3,000	3,300	2,587	713
General supplies	148,359	25,453	173,812	170,570	3,242
Textbooks	9,524	(6,524)	3,000	3,000	
Other objects	1,750	(478)	1,272	-	1,272
Total regular programs	5,142,196	22,233	5,164,429	5,035,360	129,068
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 141,373		\$ 141,373	\$ 140,587	\$ 786
Other salaries for instruction	91,600	45,800	137,400	137,335	65
Purchased professional/ educational services					
Other purchased services					
General supplies	1,431		1,431	1,425	6
Textbooks	1,650		1,650	1,650	
Other objects					
Total learning/language:	<u>236,054</u>	<u>45,800</u>	<u>281,854</u>	<u>280,997</u>	<u>857</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Terence C Reilly #7

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 94,481		\$ 94,481	\$ 94,481	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>94,481</u>	<u>-</u>	<u>94,481</u>	<u>94,481</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	330,535	\$ 45,800	376,335	375,478	857
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	256,783	3,800	260,583	260,544	39
Other salaries for instruction	45,735	(41,200)	4,535	-	4,535
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,782		2,782	2,094	688
Textbooks	1,600		1,600	90	1,510
Other objects	-		-	-	
Total bilingual education	<u>306,900</u>	<u>(37,400)</u>	<u>269,500</u>	<u>262,727</u>	<u>6,773</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,779,631</u>	<u>30,633</u>	<u>5,810,264</u>	<u>5,673,566</u>	<u>136,698</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 106,588	\$	\$ 106,588	\$ 106,588	\$
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
Total attendance and social work services	106,838	-	106,838	106,588	250
Health services:					
Salaries	158,319	(25,281)	133,038	61,084	71,954
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,045	(822)	5,223	4,940	283
Other objects					
Total health services	164,364	(26,103)	138,261	66,024	72,237
Guidance					
Salaries of other professional staff	92,516	885	93,401	85,579	7,823
Purchased professional educational services					
Travel					
Supplies and materials	500	(152)	348	347	1
Other objects					
Total other support services - students - related services	93,016	733	93,749	85,926	7,823
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	17,202	5	17,207	17,202	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736	65	801	782	19
Other objects					
Total educational media services/school library	17,938	70	18,008	17,984	24

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services	3,650	\$ 414	\$ 4,064	4,062	\$ 2
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	3,650	414	4,064	4,062	2
Support services school administration:					
Salaries of principals/ asst. principals	\$ 238,016	(95)	237,921	\$ 234,502	3,419
Salaries of secretarial and clerical assistants	118,766		118,766	117,348	1,418
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	459	5,459	5,458	1
Other objects	3,600		3,600	3,468	132
Total support services school administration	365,382	364	365,746	360,777	4,969
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	87,254	674	87,928	76,656	11,272
Purchased professional and technical services					
General supplies	260		260	173	87
Total Security	87,514	674	88,188	76,828	11,360
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,095,764	(6,785)	2,088,979	2,088,979	-
Total employee benefits	2,095,764	(6,785)	2,088,979	2,088,979	-
Total undistributed expenditures	2,934,466	(30,633)	2,903,833	2,807,168	96,665
Total expenditures - current expense	8,714,097	-	8,714,097	8,480,734	233,363

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 8,714,097	\$ -	\$ 8,714,097	\$ 8,480,734	\$ 233,363
Other financing sources:					
Operating transfer in	8,714,097	-	8,714,097	8,480,734	233,363
Total other financing sources	8,714,097	-	8,714,097	8,480,734	233,363
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, 2019

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 130,410	\$	\$ 130,410	\$ 130,410	\$
Grades 1-5	999,262	30,917	1,030,179	996,051	34,128
Grades 6-8	541,294	(95,688)	445,606	437,800	7,806
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	79,003	8,199	87,202	87,134	68
Purchased professional/ educational services	115,623	(103,190)	12,433	11,825	608
Other purchased services					
Travel	-	600	600	270	330
General supplies	77,020	103,279	180,299	87,464	92,835
Textbooks	4,231	(3,844)	387	387	0
Other objects	18,914		18,914	-	18,914
Total regular programs	<u>1,965,757</u>	<u>(59,727)</u>	<u>1,906,030</u>	<u>1,751,340</u>	<u>154,690</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Learning/Language Disabilities:					
Salaries of teachers	\$ 130,785	\$	\$ 130,785	\$ 129,999	786
Other salaries for instruction	42,307		42,307	42,307	\$
Purchased professional/ educational services					
Other purchased services					
General supplies	6,695	(755)	5,940	5,940	0
Textbooks					
Other objects					
Total learning/language:	<u>179,787</u>	<u>(755)</u>	<u>179,032</u>	<u>178,246</u>	<u>786</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 152,245	\$ 45,164	\$ 197,409	\$ 197,405	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095	(1)	1,094	1,094	0
Textbooks					
Other objects					
Total resource room	<u>153,340</u>	<u>45,163</u>	<u>198,503</u>	<u>198,499</u>	<u>4</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	333,127	44,408	377,535	376,745	790
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	356,216		356,216	356,216	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	182		182	182	
Textbooks	1,497		1,497	67	1,430
Other objects	-		-	-	
Total bilingual education	<u>357,895</u>	<u>-</u>	<u>357,895</u>	<u>356,465</u>	<u>1,430</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>2,656,779</u>	<u>(15,319)</u>	<u>2,641,460</u>	<u>2,484,550</u>	<u>156,909</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 51,669	\$ 51,669	\$ 103,338	\$ 103,338	\$
Other purchased services					
Travel					
Supplies and materials	250		250	250	
Other objects					
Total attendance and social work services	51,919	51,669	103,588	103,588	-
Health services:					
Salaries	72,356		72,356	72,356	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,455	152	2,607	2,499	108
Other objects					
Total health services	74,811	152	74,963	74,855	108
Guidance					
Salaries of other professional staff	110,656		110,656	110,656	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	111,156	-	111,156	111,156	-
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	34,405	34,405	-	34,405
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
Total educational media services/school library	-	34,405	34,405	-	34,405

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Instructional staff training services:					
Salaries					
Purchased professional and technical services	-	\$	\$	-	\$
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 126,150		126,150	\$ 126,150	
Salaries of secretarial and clerical assistants	44,523	7,200	51,723	51,632	91
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(263)	4,737	3,173	1,564
Other objects	500		500	-	500
Total support services school administration	176,173	6,937	183,110	180,956	2,154
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	126,394	(35,340)	91,054	90,748	306
Purchased professional and technical services					
General supplies	420	(152)	269	-	269
Total Security	126,814	(35,492)	91,323	90,748	575
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,077,690	(60,707)	1,016,983	1,016,983	-
Total employee benefits	1,077,690	(60,707)	1,016,983	1,016,983	-
Total undistributed expenditures	1,618,563	(3,036)	1,615,527	1,578,286	37,242
Total expenditures - current expense	4,275,342	(18,355)	4,256,987	4,062,836	194,151

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	31,055	31,055	31,055	0
Support services - general administration					
Support services - school administration					
Total equipment	-	31,055	31,055	31,055	0
Total capital outlay	-	31,055	31,055	31,055	0
Total school based expenditures	\$ 4,275,342	\$ 12,700	\$ 4,288,042	\$ 4,093,891	\$ 194,151
Other financing sources:					
Operating transfer in	4,275,342	12,700	4,288,042	4,093,891	194,151
Total other financing sources	4,275,342	12,700	4,288,042	4,093,891	194,151
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, 2019**

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 257,729	\$ 18,500	\$ 276,229	\$ 276,103	\$ 126
Grades 1-5	1,729,994	(168,000)	1,561,994	1,538,849	23,145
Grades 6-8	861,926	(115,000)	746,926	741,125	5,801
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	148,203		148,203	128,974	19,229
Purchased professional/ educational services	174,026		174,026	160,770	13,256
Other purchased services					
Travel	300	300	600	300	300
General supplies	149,654	10,943	160,597	157,072	3,525
Textbooks	15,633	(15,179)	454	454	0
Other objects					
Total regular programs	3,337,465	(268,436)	3,069,029	3,003,647	65,383
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Learning/Language Disabilities:					
Salaries of teachers	\$ 226,396	\$	\$ 226,396	\$ 222,829	\$ 3,567
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	8,189		8,189	7,902	287
Textbooks					
Other objects					
Total learning/language:	<u>234,585</u>	<u>-</u>	<u>234,585</u>	<u>230,731</u>	<u>3,854</u>
Multiply disabled:					
Salaries of teachers	69,970		69,970	69,970	
Other salaries for instruction	93,850		93,850	93,850	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>163,820</u>	<u>-</u>	<u>163,820</u>	<u>163,820</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 243,214	\$ (3,000)	\$ 240,214	\$ 202,060	38,154
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>243,214</u>	<u>(3,000)</u>	<u>240,214</u>	<u>202,060</u>	<u>38,154</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	641,619	(3,000)	638,619	596,612	\$ 42,007
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,520,876	67,500	1,588,376	1,458,713	129,663
Other salaries for instruction	42,307		42,307	42,307	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	35,933	(206)	35,727	32,563	3,164
Textbooks	3,863	(459)	3,404	3,015	389
Other objects	-		-	-	
Total bilingual education	<u>1,602,979</u>	<u>66,835</u>	<u>1,669,814</u>	<u>1,536,598</u>	<u>133,216</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,582,063</u>	<u>(204,601)</u>	<u>5,377,462</u>	<u>5,136,856</u>	<u>240,606</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Attendance and social work services:					
Salaries	\$ 77,972	\$	\$ 77,972	\$ 77,972	\$
Other purchased services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total attendance and social work services	<u>78,472</u>	<u>-</u>	<u>78,472</u>	<u>78,471</u>	<u>1</u>
Health services:					
Salaries	137,561	3,000	140,561	140,549	12
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,970		4,970	4,948	22
Other objects					
Total health services	<u>142,531</u>	<u>3,000</u>	<u>145,531</u>	<u>145,496</u>	<u>35</u>
Guidance					
Salaries of other professional staff	97,311		97,311	97,311	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	415	85
Other objects					
Total other support services - students - related services	<u>97,811</u>	<u>-</u>	<u>97,811</u>	<u>97,726</u>	<u>85</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	69,300		69,300	37,470	31,830
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736	(115)	621	267	354
Other objects					
Total educational media services/school library	<u>70,036</u>	<u>(115)</u>	<u>69,921</u>	<u>37,736</u>	<u>32,185</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 356,750	\$	\$ 356,750	\$ 341,000	15,750
Salaries of secretarial and clerical assistants	163,253		163,253	138,405	\$ 24,848
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	321	3,321	3,320	1
Other objects	750	95	845	445	400
Total support services school administration	523,753	416	524,169	483,170	40,999
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	123,738	5,000	128,738	125,310	3,428
Purchased professional and technical services					
General supplies	590		590	590	
Total Security	124,328	5,000	129,328	125,900	3,428
Student transportation services:					
Contracted services (other than between home and school) - vendors	-		-	-	
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,965,620	4,600	1,970,220	1,970,220	
Total employee benefits	1,965,620	4,600	1,970,220	1,970,220	-
Total undistributed expenditures	3,002,551	12,901	3,015,452	2,938,720	76,732
Total expenditures - current expense	8,584,614	(191,700)	8,392,914	8,075,576	317,338

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 8,584,614	\$ (191,700)	\$ 8,392,914	\$ 8,075,576	\$ 317,338
Other financing sources:					
Operating transfer in	8,584,614	(191,700)	8,392,914	8,075,576	317,338
Total other financing sources	8,584,614	(191,700)	8,392,914	8,075,576	317,338
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 229,470	\$	\$ 229,470	\$ 222,839	\$ 6,631
Grades 1-5	1,712,210	51,453	1,763,663	1,761,530	2,133
Grades 6-8	846,476	(41,138)	805,338	758,412	46,926
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	186,833	(45,998)	140,835	140,830	5
Purchased professional/ educational services	16,513		16,513	15,381	1,132
Other purchased services					
Travel	-	630	630	450	180
General supplies	119,666	10,175	129,841	116,235	13,606
Textbooks	18,159	(18,159)	-	-	
Other objects					
Total regular programs	3,129,327	(43,037)	3,086,290	3,015,676	70,614
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	\$ 195,698	\$ -	\$ 195,698	\$ 183,150	\$ 12,548
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services					
Other purchased services					
General supplies	-	1	1	-	1
Textbooks					
Other objects					
Total autistic	195,698	1	195,699	183,150	12,549
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 323,271	\$	\$ 323,271	\$ 316,073	\$ 7,198
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095		1,095	613	482
Textbooks					
Other objects					
Total resource room	<u>324,366</u>	<u>-</u>	<u>324,366</u>	<u>316,685</u>	<u>7,681</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	520,064	1	520,065	499,836	20,229
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	909,849		909,849	850,271	59,578
Other salaries for instruction	42,307		42,307	42,307	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,564	201	11,765	10,080	1,685
Textbooks	1,792		1,792	157	1,635
Other objects	-		-	-	
Total bilingual education	<u>965,512</u>	<u>201</u>	<u>965,713</u>	<u>902,815</u>	<u>62,898</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,614,903</u>	<u>(42,835)</u>	<u>4,572,068</u>	<u>4,418,326</u>	<u>153,742</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 50,658	\$ 50,658	\$ 101,316	\$ 101,315	\$ 1
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
Total attendance and social work services	<u>50,908</u>	<u>50,658</u>	<u>101,566</u>	<u>101,315</u>	<u>251</u>
Health services:					
Salaries	86,320		86,320	86,320	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,680		3,680	3,648	32
Other objects					
Total health services	<u>90,000</u>	<u>-</u>	<u>90,000</u>	<u>89,968</u>	<u>32</u>
Guidance					
Salaries of other professional staff	118,072		118,072	118,072	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>118,572</u>	<u>-</u>	<u>118,572</u>	<u>118,072</u>	<u>500</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	40,951		40,951	40,951	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	-	232
Other objects					
Total educational media services/school library	<u>41,183</u>	<u>-</u>	<u>41,183</u>	<u>40,951</u>	<u>232</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 236,600	\$	\$ 236,600	\$ 230,917	\$ 5,683
Salaries of secretarial and clerical assistants	119,766		119,766	119,766	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,481	519
Other objects					
Total support services school administration	362,366	-	362,366	356,164	6,202
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	129,386		129,386	128,435	951
Purchased professional and technical services					
General supplies	260		260	-	260
Total Security	129,646	-	129,646	128,435	1,211
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,761,237	8,850	1,770,087	1,770,087	
Total employee benefits	1,761,237	8,850	1,770,087	1,770,087	-
Total undistributed expenditures	2,553,912	59,508	2,613,420	2,604,992	8,428
Total expenditures - current expense	7,168,815	16,673	7,185,488	7,023,318	162,170

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 7,168,815	\$ 16,673	\$ 7,185,488	\$ 7,023,318	\$ 162,170
Other financing sources:					
Operating transfer in	7,168,815	16,673	7,185,488	7,023,318	162,170
Total other financing sources	7,168,815	16,673	7,185,488	7,023,318	162,170
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 215,401	\$ (1,000)	\$ 214,401	\$ 177,140	37,261
Grades 1-5	1,184,968	6,305	1,191,273	1,103,232	\$ 88,041
Grades 6-8	569,850	(100,685)	469,165	446,478	22,687
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	46,003		46,003	46,003	
Purchased professional/ educational services	10,602		10,602	9,815	787
Other purchased services					
Travel	300		300	100	200
General supplies	108,317	12,826	121,143	109,115	12,028
Textbooks	5,087	(3,801)	1,286	1,154	132
Other objects	1,000		1,000	-	1,000
Total regular programs	2,141,528	(86,356)	2,055,173	1,893,036	162,136
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	74,743		74,743	74,743	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	74,743	-	74,743	74,743	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 314,966	\$	\$ 314,966	\$ 295,830	\$ 19,136
Other salaries for instruction	142,595	6,100	148,695	148,694	1
Purchased professional/ educational services					
Other purchased services					
General supplies	9,700		9,700	6,710	2,990
Textbooks	516	(516)	-	-	
Other objects					
Total learning/language:	<u>467,777</u>	<u>5,584</u>	<u>473,361</u>	<u>451,235</u>	<u>22,126</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Resource room:					
Salaries of teachers	\$ 308,445	\$	\$ 308,445	\$ 307,939	\$ 506
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>308,445</u>	<u>-</u>	<u>308,445</u>	<u>307,939</u>	<u>506</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	850,965	5,584	856,549	833,917	22,632
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	736,470	(1,000)	735,470	651,315	84,155
Other salaries for instruction	90,077		90,077	90,077	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,205		13,205	9,197	4,008
Textbooks	1,561		1,561	1,462	99
Other objects	-		-	-	
Total bilingual education	<u>841,313</u>	<u>(1,000)</u>	<u>840,313</u>	<u>752,052</u>	<u>88,261</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>3,833,806</u>	<u>(81,772)</u>	<u>3,752,035</u>	<u>3,479,005</u>	<u>273,030</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Benjamin Franklin #13

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 75,277	\$	\$ 75,277	\$ 75,277	\$
Other purchased services					
Travel					
Supplies and materials	500		500	168	332
Other objects					
Total attendance and social work services	<u>75,777</u>	<u>-</u>	<u>75,777</u>	<u>75,445</u>	<u>332</u>
Health services:					
Salaries	78,348	2,600	80,948	80,902	46
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,590		2,590	2,420	170
Other objects					
Total health services	<u>80,938</u>	<u>2,600</u>	<u>83,538</u>	<u>83,322</u>	<u>216</u>
Guidance					
Salaries of other professional staff	115,572		115,572	81,905	33,667
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	<u>116,072</u>	<u>-</u>	<u>116,072</u>	<u>82,405</u>	<u>33,667</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	48,491		48,491	48,491	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	736	
Other objects					
Total educational media services/school library	<u>49,227</u>	<u>-</u>	<u>49,227</u>	<u>49,227</u>	<u>0</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 128,000	\$ 96,797	\$ 224,797	\$ 223,800	\$ 997
Salaries of secretarial and clerical assistants	61,358		61,358	60,608	750
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	978	5,978	5,867	111
Other objects					
Total support services school administration	194,358	97,775	292,133	290,275	1,858
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	86,254	2,000	88,254	87,805	449
Purchased professional and technical services					
General supplies	4,165	(3,618)	548	-	548
Total Security	90,419	(1,618)	88,802	87,805	997
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,433,759	(1,000)	1,432,759	1,432,759	
Total employee benefits	1,433,759	(1,000)	1,432,759	1,432,759	-
Total undistributed expenditures	2,040,550	97,758	2,138,308	2,101,239	37,068
Total expenditures - current expense	5,874,356	15,986	5,890,342	5,580,244	310,098

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	19	19	-	19
Support services - general administration					
Support services - school administration					
Total equipment	-	19	19	-	19
Total capital outlay	-	19	19	-	19
Total school based expenditures	\$ 5,874,356	\$ 16,005	\$ 5,890,361	\$ 5,580,244	\$ 310,117
Other financing sources:					
Operating transfer in	5,874,356	16,005	5,890,361	5,580,244	310,117
Total other financing sources	5,874,356	16,005	5,890,361	5,580,244	310,117
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, 2019

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 313,100	\$ 160,400	\$ 473,500	\$ 473,460	\$ 40
Grades 1-5	2,340,152	99,950	2,440,102	2,435,133	4,969
Grades 6-8	949,769	(232,831)	716,938	710,967	5,971
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	194,262	38,000	232,262	231,518	744
Purchased professional/ educational services	19,283		19,283	16,569	2,714
Other purchased services					
Travel	900		900	390	510
General supplies	267,589	9,458	277,047	259,892	17,155
Textbooks	9,573	(9,573)	-	-	
Other objects	15,000		15,000	-	15,000
Total regular programs	4,109,628	65,404	4,175,032	4,127,927	47,105
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Learning/Language Disabilities:					
Salaries of teachers	121,000	6,750	127,750	127,740	10
Other salaries for instruction	\$ 327,133	\$ (239,900)	\$ 87,233	\$ 86,352	\$ 881
Purchased professional/ educational services					
Other purchased services					
General supplies	80,000	102,000	182,000	138,927	43,073
Textbooks					
Other objects					
Total learning/language:	<u>528,133</u>	<u>(131,150)</u>	<u>396,983</u>	<u>353,019</u>	<u>43,964</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers	265,212		265,212	258,711	6,501
Other salaries for instruction	84,026		84,026	84,026	
Purchased professional/ educational services					
Other purchased services					
General supplies	12,179		12,179	8,118	4,061
Textbooks					
Other objects					
Total behavioral disabilities	<u>361,417</u>	<u>-</u>	<u>361,417</u>	<u>350,855</u>	<u>10,562</u>
Autistic:					
Salaries of teachers	60,500	(60,500)	-	-	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>60,500</u>	<u>(60,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 412,609	\$	\$ 412,609	\$ 366,663	\$ 45,946
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,143		2,143	-	2,143
Textbooks					
Other objects					
Total resource room	<u>414,752</u>	<u>-</u>	<u>414,752</u>	<u>366,663</u>	<u>48,089</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,364,802	(191,650)	1,173,152	1,070,536	102,616
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,360,545	147,600	1,508,145	1,377,402	130,743
Other salaries for instruction	91,149		91,149	91,149	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	30,207		30,207	18,171	12,036
Textbooks	3,741		3,741	3,584	157
Other objects	-		-	-	
Total bilingual education	<u>1,485,642</u>	<u>147,600</u>	<u>1,633,242</u>	<u>1,490,305</u>	<u>142,937</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>6,960,072</u>	<u>21,354</u>	<u>6,981,426</u>	<u>6,688,769</u>	<u>292,657</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	71,179	\$	71,179	70,333	846
Other purchased services					
Travel					
Supplies and materials	500		500	397	103
Other objects					
Total attendance and social work services	71,679	-	71,679	70,730	949
Health services:					
Salaries	151,973		151,973	119,036	32,937
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,595		4,595	3,736	859
Other objects					
Total health services	156,568	-	156,568	122,772	33,796
Guidance					
Salaries of other professional staff	102,652		102,652	102,652	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	103,152	-	103,152	102,652	500
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	58,639		58,639	58,639	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	-	232
Other objects					
Total educational media services/school library	58,871	-	58,871	58,639	232

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 290,950	\$ 48,600	\$ 339,550	\$ 339,521	29
Salaries of secretarial and clerical assistants	176,989		176,989	137,801	\$ 39,188
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	4,672	328
Other objects	2,000		2,000	-	2,000
Total support services school administration	474,939	48,600	523,539	481,994	41,545
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	217,994	1,200	219,194	217,829	1,365
Purchased professional and technical services					
General supplies	6,000		6,000	3,675	2,325
Total Security	223,994	1,200	225,194	221,504	3,690
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,099,551	(259,454)	1,840,097	1,840,097	
Total employee benefits	2,099,551	(259,454)	1,840,097	1,840,097	-
Total undistributed expenditures	3,188,754	(209,654)	2,979,100	2,898,387	80,713
Total expenditures - current expense	10,148,826	(188,300)	9,960,526	9,587,156	373,370

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Abraham Lincoln #14

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 10,148,826	\$ (188,300)	\$ 9,960,526	\$ 9,587,156	\$ 373,370
Other financing sources:					
Operating transfer in	10,148,826	(188,300)	9,960,526	9,587,156	373,370
Total other financing sources	10,148,826	(188,300)	9,960,526	9,587,156	373,370
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, 2019

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 354,298	\$ (18,994)	\$ 335,304	\$ 274,371	\$ 60,933
Grades 1-5	1,850,956	41,711	1,892,667	1,820,853	71,814
Grades 6-8	665,536	153,000	818,536	808,437	10,099
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	139,087		139,087	139,087	
Purchased professional/ educational services	15,867		15,867	15,429	438
Other purchased services					
Travel	300	600	900	649	251
General supplies	137,959	28,672	166,631	158,027	8,604
Textbooks	12,191	(12,191)	-	-	
Other objects					
Total regular programs	3,176,194	192,798	3,368,992	3,216,853	152,139
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Christopher Columbus #15

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 239,964	\$ (3,433)	\$ 236,531	\$ 221,017	\$ 15,514
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095		1,095	-	1,095
Textbooks					
Other objects					
Total resource room	<u>241,059</u>	<u>(3,433)</u>	<u>237,626</u>	<u>221,017</u>	<u>16,609</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>241,059</u>	<u>(3,433)</u>	<u>237,626</u>	<u>221,017</u>	<u>16,609</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	915,940	145,560	1,061,500	859,475	202,025
Other salaries for instruction	92,006		92,006	91,776	230
Purchased professional/ educational services	-		-	-	-
Other purchased services	-		-	-	-
General supplies	25,947		25,947	21,317	4,630
Textbooks	3,899	(2,210)	1,689	1,507	182
Other objects	-		-	-	-
Total bilingual education	<u>1,037,792</u>	<u>143,350</u>	<u>1,181,142</u>	<u>974,075</u>	<u>207,067</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	500		500	385	115
Miscellaneous Expenditures					
Total school sponsored activities	<u>500</u>	<u>-</u>	<u>500</u>	<u>385</u>	<u>115</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,455,545</u>	<u>332,715</u>	<u>4,788,260</u>	<u>4,412,330</u>	<u>375,930</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 52,794	\$ 16,994	\$ 69,788	\$ 69,783	\$ 5
Other purchased services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total attendance and social work services	53,294	16,994	70,288	70,282	6
Health services:					
Salaries	77,129		77,129	77,129	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,655	(200)	3,455	3,366	89
Other objects					
Total health services	80,784	(200)	80,584	80,495	89
Guidance					
Salaries of other professional staff	110,406		110,406	110,406	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total other support services - students - related services	110,906	-	110,906	110,905	1
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	49,616		49,616	49,616	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	-	232
Other objects					
Total educational media services/school library	49,848	-	49,848	49,616	232

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services	\$ -	\$ -	-	-	
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	243,150	15,200	\$ 258,350	\$ 258,317	\$ 33
Salaries of secretarial and clerical assistants	104,962	16,000	120,962	120,478	484
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	3,736	264
Other objects	8,352	(2,273)	6,079	6,054	25
Total support services school administration	360,464	28,927	389,391	388,584	807
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	91,508	29,330	120,838	119,748	1,090
Purchased professional and technical services					
General supplies	275		275	275	0
Total Security	91,783	29,330	121,113	120,023	1,090
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,573,208	(223,541)	1,349,667	1,349,667	
Total employee benefits	1,573,208	(223,541)	1,349,667	1,349,667	-
Total undistributed expenditures	2,320,287	(148,490)	2,171,797	2,169,572	2,225
Total expenditures - current expense	6,775,832	184,225	6,960,057	6,581,902	378,155

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 6,775,832	\$ 184,225	\$ 6,960,057	\$ 6,581,902	\$ 378,155
Other financing sources:					
Operating transfer in	6,775,832	184,225	6,960,057	6,581,902	378,155
Total other financing sources	6,775,832	184,225	6,960,057	6,581,902	378,155
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, 2019

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 330,900	\$ (73,695)	\$ 257,205	\$ 257,204	\$ 1
Grades 1-5	1,504,554	(38,057)	1,466,497	1,466,342	155
Grades 6-8	544,945	182,163	727,108	727,103	5
Grades 9-12	1,560	(1,560)	-	-	
Regular programs - undistributed instruction:					
Other salaries for instruction	142,353		142,353	142,238	115
Purchased professional/ educational services	16,256		16,256	12,542	3,714
Other purchased services					
Travel	3,000	(300)	2,700	1,180	1,520
General supplies	135,840	1,828	137,668	94,412	43,256
Textbooks	11,180	(9,404)	1,776	1,775	1
Other objects					
Total regular programs	<u>2,690,588</u>	<u>60,975</u>	<u>2,751,563</u>	<u>2,702,796</u>	<u>48,767</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 223,111	\$ 4,555	\$ 227,666	\$ 227,665	\$ 1
Other salaries for instruction	97,506		97,506	97,506	
Purchased professional/ educational services					
Other purchased services					
General supplies	7,386		7,386	2,958	4,428
Textbooks	826	(826)	-	-	
Other objects					
Total learning/language:	328,829	3,729	332,558	328,129	4,429
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 281,147		\$ 281,147	\$ 281,147	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>281,147</u>	<u>-</u>	<u>281,147</u>	<u>281,147</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	609,976	\$ 3,729	613,705	609,276	4,429
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	777,218	27,402	804,620	804,590	30
Other salaries for instruction	50,003		50,003	50,003	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,090	13	13,103	11,075	2,028
Textbooks	3,507	(122)	3,385	2,687	698
Other objects	-		-	-	
Total bilingual education	<u>843,818</u>	<u>27,293</u>	<u>871,111</u>	<u>868,355</u>	<u>2,756</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,144,382</u>	<u>91,997</u>	<u>4,236,379</u>	<u>4,180,428</u>	<u>55,951</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 51,669	\$ (6,300)	\$ 45,369	\$ 45,358	\$ 11
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
Total attendance and social work services	<u>51,919</u>	<u>(6,300)</u>	<u>45,619</u>	<u>45,358</u>	<u>261</u>
Health services:					
Salaries	150,029		150,029	150,029	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,175		4,175	3,502	673
Other objects					
Total health services	<u>154,204</u>	<u>-</u>	<u>154,204</u>	<u>153,531</u>	<u>673</u>
Guidance					
Salaries of other professional staff	110,406		110,406	110,406	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>110,906</u>	<u>-</u>	<u>110,906</u>	<u>110,406</u>	<u>500</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	34,985	1,400	36,385	36,374	11
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,032		4,032	133	3,899
Other objects					
Total educational media services/school library	<u>39,017</u>	<u>1,400</u>	<u>40,417</u>	<u>36,507</u>	<u>3,910</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 250,600	\$ (10,000)	\$ 240,600	\$ 240,500	\$ 100
Salaries of secretarial and clerical assistants	113,316	(5,000)	108,316	108,158	158
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	(1,367)	2,633	1,855	778
Other objects	500		500	500	
Total support services school administration	368,416	(16,367)	352,049	351,013	1,036
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	2,170	39,300	41,470	39,737	1,733
Purchased professional and technical services					
General supplies	755		755	-	755
Total Security	2,925	39,300	42,225	39,737	2,488
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,624,377	(58,915)	1,565,462	1,565,462	
Total employee benefits	1,624,377	(58,915)	1,565,462	1,565,462	-
Total undistributed expenditures	2,351,764	(40,882)	2,310,882	2,302,014	8,868
Total expenditures - current expense	6,496,146	51,115	6,547,261	6,482,441	64,820

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 6,496,146	\$ 51,115	\$ 6,547,261	\$ 6,482,441	\$ 64,820
Other financing sources:					
Operating transfer in	6,496,146	51,115	6,547,261	6,482,441	64,820
Total other financing sources	6,496,146	51,115	6,547,261	6,482,441	64,820
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, 2019

EXHIBIT D-3

School: Robert Morris #18

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 331,042	\$	\$ 331,042	\$ 248,546	\$ 82,496
Grades 1-5	1,431,887	158,538	1,590,425	1,580,827	9,598
Grades 6-8	1,034,414	(188,880)	845,534	767,603	77,931
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	130,617		130,617	130,617	
Purchased professional/ educational services	14,811		14,811	13,979	832
Other purchased services					
Travel	900		900	700	200
General supplies	96,572	17,574	114,146	110,835	3,311
Textbooks	4,409	(4,409)	-	-	
Other objects					
Total regular programs	<u>3,044,652</u>	<u>(17,177)</u>	<u>3,027,475</u>	<u>2,853,107</u>	<u>174,368</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Robert Morris #18

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 330,929	\$	\$ 330,929	\$ 329,203	\$ 1,726
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,205		1,205	1,205	
Textbooks					
Other objects					
Total resource room	<u>332,134</u>	<u>-</u>	<u>332,134</u>	<u>330,408</u>	<u>1,726</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>332,134</u>	<u>-</u>	<u>332,134</u>	<u>330,408</u>	<u>1,726</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	704,776	(2,207)	702,569	644,072	58,497
Other salaries for instruction	-	42,310	42,310	42,307	3
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,435	15	6,450	6,235	215
Textbooks	1,561		1,561	1,485	76
Other objects	-		-	-	
Total bilingual education	<u>712,772</u>	<u>40,118</u>	<u>752,890</u>	<u>694,099</u>	<u>58,791</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	1,148	1,148	1,148	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>1,148</u>	<u>1,148</u>	<u>1,148</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,089,558</u>	<u>24,089</u>	<u>4,113,647</u>	<u>3,878,762</u>	<u>234,885</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 44,301	\$ 44,300	\$ 88,601	\$ 88,601	
Other purchased services					
Travel					
Supplies and materials	250		250	249	\$ 1
Other objects					
Total attendance and social work services	44,551	44,300	88,851	88,850	1
Health services:					
Salaries	74,743		74,743	74,743	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,260	5	3,265	3,237	28
Other objects					
Total health services	78,003	5	78,008	77,980	28
Guidance					
Salaries of other professional staff	112,621		112,621	112,621	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	472	28
Other objects					
Total other support services - students - related services	113,121	-	113,121	113,093	28
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	34,985	1,600	36,585	36,538	47
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	727	9
Other objects					
Total educational media services/school library	35,721	1,600	37,321	37,264	57

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Robert Morris #18

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 126,273	\$	\$ 126,273	\$ 126,273	
Salaries of secretarial and clerical assistants	116,452	15	116,467	116,463	\$ 4
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,991	9
Other objects					
Total support services school administration	245,725	15	245,740	245,727	13
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	90,032	600	90,632	90,091	541
Purchased professional and technical services					
General supplies	420		420	351	69
Total Security	90,452	600	91,052	90,442	610
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,360,912	(54,604)	1,306,308	1,306,308	
Total employee benefits	1,360,912	(54,604)	1,306,308	1,306,308	-
Total undistributed expenditures	1,968,485	(8,084)	1,960,401	1,959,665	736
Total expenditures - current expense	6,058,043	16,005	6,074,048	5,838,427	235,621

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Robert Morris #18

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	41,095	41,095	41,095	0
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>41,095</u>	<u>41,095</u>	<u>41,095</u>	<u>0</u>
Total capital outlay	<u>-</u>	<u>41,095</u>	<u>41,095</u>	<u>41,095</u>	<u>0</u>
Total school based expenditures	\$ <u>6,058,043</u>	\$ <u>57,100</u>	\$ <u>6,115,143</u>	\$ <u>5,879,521</u>	\$ <u>235,622</u>
Other financing sources:					
Operating transfer in	<u>6,058,043</u>	<u>57,100</u>	<u>6,115,143</u>	<u>5,879,521</u>	<u>235,622</u>
Total other financing sources	<u>6,058,043</u>	<u>57,100</u>	<u>6,115,143</u>	<u>5,879,521</u>	<u>235,622</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 258,042	\$	\$ 258,042	\$ 258,042	\$
Grades 1-5	1,796,343	65,440	1,861,783	1,639,515	222,268
Grades 6-8	886,489	(180,384)	706,105	700,206	5,899
Grades 9-12	-		-	-	
Regular programs - undistributed instruction:					
Other salaries for instruction	88,310		88,310	88,310	
Purchased professional/ educational services	15,826		15,826	14,206	1,620
Other purchased services					
Travel	600		600	150	450
General supplies	105,001	1,595	106,596	104,917	1,679
Textbooks	9,999	(9,999)	-	-	
Other objects					
Total regular programs	3,160,610	(123,348)	3,037,262	2,805,346	231,916
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 243,526	\$ (4,616)	\$ 238,910	\$ 233,309	5,601
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>243,526</u>	<u>(4,616)</u>	<u>238,910</u>	<u>233,309</u>	<u>5,601</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	243,526	(4,616)	238,910	233,309	5,601
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	772,680	8,505	781,185	781,153	\$ 32
Other salaries for instruction	91,738		91,738	91,738	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,819		7,819	6,807	1,012
Textbooks	1,561		1,561	1,485	76
Other objects	-		-	-	
Total bilingual education	<u>873,798</u>	<u>8,505</u>	<u>882,303</u>	<u>881,183</u>	<u>1,120</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	385	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>385</u>	<u>385</u>	<u>385</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,277,934</u>	<u>(119,074)</u>	<u>4,158,860</u>	<u>3,920,222</u>	<u>238,638</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 44,301	\$	\$ 44,301	\$ 39,556	\$ 4,745
Other purchased services					
Travel					
Supplies and materials	250		250	137	113
Other objects					
Total attendance and social work services	<u>44,551</u>	<u>-</u>	<u>44,551</u>	<u>39,693</u>	<u>4,858</u>
Health services:					
Salaries	83,456		83,456	83,456	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,420		3,420	2,761	659
Other objects					
Total health services	<u>86,876</u>	<u>-</u>	<u>86,876</u>	<u>86,217</u>	<u>659</u>
Guidance					
Salaries of other professional staff	110,406		110,406	110,406	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	<u>110,906</u>	<u>-</u>	<u>110,906</u>	<u>110,906</u>	<u>-</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	30,250		30,250	-	30,250
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	736	
Other objects					
Total educational media services/school library	<u>30,986</u>	<u>-</u>	<u>30,986</u>	<u>736</u>	<u>30,250</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 246,950	\$	\$ 246,950	\$ 246,950	
Salaries of secretarial and clerical assistants	107,557		107,557	93,418	\$ 14,139
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,106	894
Other objects	500		500	361	139
Total support services school administration	358,007	-	358,007	342,835	15,172
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	90,667		90,667	89,954	713
Purchased professional and technical services					
General supplies	260		260	-	260
Total Security	90,927	-	90,927	89,954	973
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,560,573	9,579	1,570,152	1,570,152	
Total employee benefits	1,560,573	9,579	1,570,152	1,570,152	-
Total undistributed expenditures	2,282,826	9,579	2,292,405	2,240,493	51,912
Total expenditures - current expense	6,560,760	(109,495)	6,451,265	6,160,715	290,550

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 6,560,760	\$ (109,495)	\$ 6,451,265	\$ 6,160,715	\$ 290,550
Other financing sources:					
Operating transfer in	6,560,760	(109,495)	6,451,265	6,160,715	290,550
Total other financing sources	6,560,760	(109,495)	6,451,265	6,160,715	290,550
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, 2019

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 184,602		\$ 184,602	\$ 182,482	\$ 2,120
Grades 1-5	1,015,180	(26,900)	988,280	967,170	21,110
Grades 6-8	548,913	67,000	615,913	588,599	27,314
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	89,646		89,646	89,646	
Purchased professional/ educational services	10,525		10,525	9,738	787
Other purchased services					
Travel					
General supplies	98,607	4,747	103,354	100,753	2,601
Textbooks	5,134	(3,434)	1,700	1,700	
Other objects					
Total regular programs	1,952,607	41,413	1,994,020	1,940,088	53,932
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 63,339		\$ 63,339	\$ 63,339	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,364		3,364	3,364	
Textbooks					
Other objects					
Total learning/language:	<u>66,703</u>	<u>-</u>	<u>66,703</u>	<u>66,703</u>	<u>-</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 260,596	\$	\$ 260,596	\$ 260,596	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>260,596</u>	<u>-</u>	<u>260,596</u>	<u>260,596</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>327,299</u>	<u>-</u>	<u>327,299</u>	<u>327,299</u>	<u>-</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	595,988	32,100	628,088	597,106	30,982
Other salaries for instruction	46,003		46,003	32,202	13,801
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	20,183	5,301	25,484	14,419	11,065
Textbooks	13,595	(5,889)	7,706	7,495	211
Other objects	-		-	-	
Total bilingual education	<u>675,769</u>	<u>31,512</u>	<u>707,281</u>	<u>651,223</u>	<u>56,058</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>2,955,675</u>	<u>72,925</u>	<u>3,028,600</u>	<u>2,918,609</u>	<u>109,991</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 105,588	\$	\$ 105,588	\$ 103,521	\$ 2,067
Other purchased services					
Travel					
Supplies and materials	500	(325)	175	175	
Other objects					
Total attendance and social work services	<u>106,088</u>	<u>(325)</u>	<u>105,763</u>	<u>103,696</u>	<u>2,067</u>
Health services:					
Salaries	81,736		81,736	65,205	16,531
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,250	(200)	2,050	2,040	10
Other objects					
Total health services	<u>83,986</u>	<u>(200)</u>	<u>83,786</u>	<u>67,245</u>	<u>16,541</u>
Guidance					
Salaries of other professional staff	108,156		108,156	108,156	
Purchased professional educational services					
Travel					
Supplies and materials	500	(255)	245	245	
Other objects					
Total other support services - students - related services	<u>108,656</u>	<u>(255)</u>	<u>108,401</u>	<u>108,401</u>	<u>-</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	24,200	13,274	37,474	37,469	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	698	38
Other objects					
Total educational media services/school library	<u>24,936</u>	<u>13,274</u>	<u>38,210</u>	<u>38,167</u>	<u>43</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 125,850	\$	\$ 125,850	\$ 125,100	750
Salaries of secretarial and clerical assistants	60,608		60,608	60,608	\$
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	875	4,875	4,822	53
Other objects	1,700	(820)	880	880	
Total support services school administration	192,158	55	192,213	191,410	803
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	83,643		83,643	82,687	956
Purchased professional and technical services					
General supplies	415		415	-	415
Total Security	84,058	-	84,058	82,687	1,371
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,240,253	(13,274)	1,226,979	1,226,979	
Total employee benefits	1,240,253	(13,274)	1,226,979	1,226,979	-
Total undistributed expenditures	1,840,135	(725)	1,839,410	1,818,586	20,824
Total expenditures - current expense	4,795,810	72,200	4,868,010	4,737,195	130,815

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 4,795,810	\$ 72,200	\$ 4,868,010	\$ 4,737,195	\$ 130,815
Other financing sources:					
Operating transfer in	4,795,810	72,200	4,868,010	4,737,195	130,815
Total other financing sources	4,795,810	72,200	4,868,010	4,737,195	130,815
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, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 257,459	\$ 8,360	\$ 265,819	\$ 265,818	\$ 1
Grades 1-5	1,390,418	50,987	1,441,405	1,440,468	937
Grades 6-8	679,847	80,485	760,332	760,329	3
Grades 9-12	-	-	-	-	-
Regular programs - undistributed instruction:					
Other salaries for instruction	227,130	(92,834)	134,296	134,296	-
Purchased professional/ educational services	13,677	850	14,527	13,740	787
Other purchased services					
Travel	900		900	450	450
General supplies	125,667	8,926	134,593	131,118	3,475
Textbooks	6,252	(6,252)	-	-	-
Other objects	2,750		2,750	1,839	911
Total regular programs	<u>2,704,100</u>	<u>50,522</u>	<u>2,754,622</u>	<u>2,748,058</u>	<u>6,564</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction	-	44,600	44,600	44,581	19
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>44,600</u>	<u>44,600</u>	<u>44,581</u>	<u>19</u>
Cognitive impaired - moderate:					
Salaries of teachers	71,239		71,239	71,239	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	822		822	821	1
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>72,061</u>	<u>-</u>	<u>72,061</u>	<u>72,060</u>	<u>1</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 157,977		\$ 157,977	\$ 157,977	
Other salaries for instruction	48,503		48,503	48,503	
Purchased professional/ educational services					
Other purchased services					
General supplies	6,687		6,687	5,772	915
Textbooks					
Other objects					
Total learning/language:	<u>213,167</u>	<u>-</u>	<u>213,167</u>	<u>212,252</u>	<u>915</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	268,802		268,802	268,281	521
Other salaries for instruction	85,203	5,946	91,149	91,149	
Purchased professional/ educational services					
Other purchased services					
General supplies	2,190		2,190	2,190	
Textbooks					
Other objects					
Total autistic	<u>356,195</u>	<u>5,946</u>	<u>362,141</u>	<u>361,620</u>	<u>521</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 176,831	\$ 68,990	\$ 245,821	\$ 245,820	\$ 1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>176,831</u>	<u>68,990</u>	<u>245,821</u>	<u>245,820</u>	<u>1</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	818,254	119,536	937,790	936,333	1,457
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	291,744	38,529	330,273	329,919	354
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,561		4,561	4,365	196
Textbooks	1,433		1,433	45	1,388
Other objects	-		-	-	
Total bilingual education	<u>297,738</u>	<u>38,529</u>	<u>336,267</u>	<u>334,328</u>	<u>1,939</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>3,820,092</u>	<u>208,587</u>	<u>4,028,679</u>	<u>4,018,720</u>	<u>9,959</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 50,658	\$ (9,500)	\$ 41,158	\$ 36,919	\$ 4,239
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
Total attendance and social work services	50,908	(9,500)	41,408	36,919	4,489
Health services:					
Salaries	86,011		86,011	86,011	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,410		3,410	2,755	655
Other objects					
Total health services	89,421	-	89,421	88,766	655
Guidance					
Salaries of other professional staff	102,652		102,652	102,652	
Purchased professional educational services					
Travel					
Supplies and materials	500	(500)	-	-	
Other objects					
Total other support services - students - related services	103,152	(500)	102,652	102,652	-
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	39,092	1	39,093	39,092	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
Total educational media services/school library	39,845	1	39,846	39,092	754

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 122,200	\$ (296)	\$ 121,904	\$ 120,468	\$ 1,436
Salaries of secretarial and clerical assistants	53,108	5,003	58,111	58,108	3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	(350)	3,650	3,012	638
Other objects					
Total support services school administration	179,308	4,357	183,665	181,587	2,078
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	75,780	(2,500)	73,280	73,007	273
Purchased professional and technical services					
General supplies	415		415	-	415
Total Security	76,195	(2,500)	73,695	73,007	688
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,589,078	(147,185)	1,441,893	1,441,893	
Total employee benefits	1,589,078	(147,185)	1,441,893	1,441,893	-
Total undistributed expenditures	2,127,907	(155,327)	1,972,580	1,963,917	8,663
Total expenditures - current expense	5,947,999	53,260	6,001,259	5,982,637	18,622

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Victor Mravlag #21

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 5,947,999	\$ 53,260	\$ 6,001,259	\$ 5,982,637	\$ 18,622
Other financing sources:					
Operating transfer in	5,947,999	53,260	6,001,259	5,982,637	18,622
Total other financing sources	5,947,999	53,260	6,001,259	5,982,637	18,622
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, 2019

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,396,708	\$ 19,549	\$ 2,416,257	\$ 2,335,274	\$ 80,983
Grades 6-8	1,927,113	(16,500)	1,910,613	1,899,438	11,175
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	28,478	440	28,918	28,885	33
Other purchased services					
Travel	1,800		1,800	100	1,700
General supplies	141,167	12,859	154,026	147,713	6,313
Textbooks	8,160	(8,160)	-	-	
Other objects					
Total regular programs	4,503,426	8,188	4,511,614	4,411,411	100,203
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 440,698	\$	\$ 440,698	\$ 397,909	\$ 42,789
Other salaries for instruction	93,850	22,500	116,350	115,043	1,307
Purchased professional/ educational services					
Other purchased services					
General supplies	3,685		3,685	3,655	30
Textbooks	-		-	-	
Other objects					
Total learning/language:	<u>538,233</u>	<u>22,500</u>	<u>560,733</u>	<u>516,606</u>	<u>44,127</u>
Multiply disabled:					
Salaries of teachers	-	73,580	73,580	59,994	13,586
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
Total multiply disabled	<u>-</u>	<u>73,580</u>	<u>73,580</u>	<u>59,994</u>	<u>13,586</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room:					
Salaries of teachers	\$ 67,970	\$ 3,300	\$ 71,270	\$ 71,239	\$ 31
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>67,970</u>	<u>3,300</u>	<u>71,270</u>	<u>71,239</u>	<u>31</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>606,203</u>	<u>99,380</u>	<u>705,583</u>	<u>647,839</u>	<u>57,744</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	92,846	41,300	134,146	122,843	11,303
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	110	(44)	66	66	0
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>92,956</u>	<u>41,256</u>	<u>134,212</u>	<u>122,909</u>	<u>11,303</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	330	330	330	
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>330</u>	<u>330</u>	<u>330</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,202,585</u>	<u>149,154</u>	<u>5,351,739</u>	<u>5,182,488</u>	<u>169,251</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries					
Other purchased services					
Travel					
Supplies and materials	250	(250)	-	-	
Other objects	7,500		7,500	7,500	
Total attendance and social work services	7,750	(250)	7,500	7,500	-
Health services:					
Salaries	\$ 154,934		\$ 154,934	\$ 141,159	\$ 13,775
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,500	(243)	6,257	5,591	666
Other objects					
Total health services	161,434	(243)	161,191	146,750	14,441
Guidance					
Salaries of other professional staff	102,251		102,251	99,027	3,224
Purchased professional educational services					
Travel					
Supplies and materials	500	(44)	456	455	1
Other objects					
Total other support services - students - related services	102,751	(44)	102,707	99,482	3,225
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	8,461		8,461	5,923	2,538
Purchased professional and technical services					
Other purchased services					
Supplies and materials					
Other objects					
Total educational media services/school library	8,461	-	8,461	5,923	2,538

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 336,256	\$	\$ 336,256	\$ 336,175	\$ 81
Salaries of secretarial and clerical assistants	257,739	(42,237)	215,502	162,907	52,595
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,000		8,000	7,966	34
Other objects	-	4,500	4,500	4,500	
Total support services school administration	601,995	(37,737)	564,258	511,548	52,710
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	116,220	38,712	154,932	154,414	518
Purchased professional and technical services					
General supplies	600		600	600	
Total Security	116,820	38,712	155,532	155,014	518
Student transportation services:					
Contracted services (other than between home and school) - vendors	-		-	-	
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,790,208	(127,092)	1,663,116	1,663,116	
Total employee benefits	1,790,208	(127,092)	1,663,116	1,663,116	-
Total undistributed expenditures	2,789,419	(126,654)	2,662,765	2,589,332	73,433
Total expenditures - current expense	7,992,004	22,500	8,014,504	7,771,820	242,684

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 7,992,004	\$ 22,500	\$ 8,014,504	\$ 7,771,820	\$ 242,684
Other financing sources:					
Operating transfer in	7,992,004	22,500	8,014,504	7,771,820	242,684
Total other financing sources	7,992,004	22,500	8,014,504	7,771,820	242,684
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 527,575	\$ (164,000)	\$ 363,575	\$ 356,157	\$ 7,418
Grades 1-5	2,497,277	(89,289)	2,407,988	2,366,326	41,662
Grades 6-8	847,343	99,873	947,216	919,390	27,826
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	238,252		238,252	180,920	57,332
Purchased professional/ educational services	185,643		185,643	172,728	12,915
Other purchased services					
Travel	1,800		1,800	-	1,800
General supplies	143,686	2,546	146,232	131,893	14,339
Textbooks	8,738	(8,738)	-	-	
Other objects					
Total regular programs	4,450,314	(159,608)	4,290,706	4,127,414	163,292
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Nicholas MurrayButler #23

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Resource room:					
Salaries of teachers	\$ 517,251	\$ (47,445)	\$ 469,806	\$ 389,098	80,708
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>517,251</u>	<u>(47,445)</u>	<u>469,806</u>	<u>389,098</u>	<u>80,708</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	517,251	(47,445)	469,806	389,098	\$ 80,708
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,068,475	56,827	1,125,302	1,050,261	75,041
Other salaries for instruction	46,003		46,003	41,131	4,872
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,418		8,418	6,782	1,636
Textbooks	3,853	(1,139)	2,714	1,229	1,485
Other objects	-		-	-	
Total bilingual education	<u>1,126,749</u>	<u>55,688</u>	<u>1,182,437</u>	<u>1,099,403</u>	<u>83,034</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	750	750	735	15
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>750</u>	<u>750</u>	<u>735</u>	<u>15</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>6,094,314</u>	<u>(150,615)</u>	<u>5,943,699</u>	<u>5,616,651</u>	<u>327,048</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Attendance and social work services:					
Salaries	\$ 82,042	\$	\$ 82,042	\$ 81,837	\$ 205
Other purchased services					
Travel					
Supplies and materials	500		500	379	121
Other objects					
Total attendance and social work services	<u>82,542</u>	<u>-</u>	<u>82,542</u>	<u>82,215</u>	<u>327</u>
Health services:					
Salaries	181,416		181,416	181,416	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,590	(352)	4,238	4,203	35
Other objects					
Total health services	<u>186,006</u>	<u>(352)</u>	<u>185,654</u>	<u>185,619</u>	<u>35</u>
Guidance					
Salaries of other professional staff	193,702		193,702	192,674	1,028
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	155	845
Other objects					
Total other support services - students - related services	<u>194,702</u>	<u>-</u>	<u>194,702</u>	<u>192,829</u>	<u>1,873</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	86,011	(86,011)	-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	500	236
Other objects					
Total educational media services/school library	<u>86,747</u>	<u>(86,011)</u>	<u>736</u>	<u>500</u>	<u>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, 2019

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>
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 362,700	\$ 23,600	\$ 386,300	\$ 386,250	\$ 50
Salaries of secretarial and clerical assistants	179,424		179,424	167,356	\$ 12,068
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,300		5,300	5,102	198
Other objects	500		500	-	500
Total support services school administration	547,924	23,600	571,524	558,708	12,816
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	130,268	57,745	188,013	182,421	5,592
Purchased professional and technical services					
General supplies	670		670	-	670
Total Security	130,938	57,745	188,683	182,421	6,262
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,296,053	(5,267)	2,290,786	2,290,786	
Total employee benefits	2,296,053	(5,267)	2,290,786	2,290,786	-
Total undistributed expenditures	3,524,912	(10,285)	3,514,627	3,493,078	21,549
Total expenditures - current expense	9,619,226	(160,900)	9,458,326	9,109,729	348,597

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Nicholas MurrayButler #23

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 9,619,226	\$ (160,900)	\$ 9,458,326	\$ 9,109,729	\$ 348,597
Other financing sources:					
Operating transfer in	9,619,226	(160,900)	9,458,326	9,109,729	348,597
Total other financing sources	9,619,226	(160,900)	9,458,326	9,109,729	348,597
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, 2019

EXHIBIT D-3

School: Charles J Hudson #25

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 189,577		\$ 189,577	\$ 189,577	
Grades 1-5	1,365,069	83,801	1,448,870	1,437,476	\$ 11,394
Grades 6-8	1,017,782	(108,472)	909,310	904,937	4,373
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	94,506		94,506	94,506	
Purchased professional/ educational services	14,705		14,705	13,854	851
Other purchased services					
Travel	300		300	100	200
General supplies	140,477	10,590	151,067	146,776	4,291
Textbooks	8,280	(8,280)	-	-	
Other objects	1,212	(215)	997	835	162
Total regular programs	<u>2,831,908</u>	<u>(22,576)</u>	<u>2,809,332</u>	<u>2,788,062</u>	<u>21,270</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Charles J Hudson #25

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 271,198	\$	\$ 271,198	\$ 271,198	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	810		810	810	
Textbooks					
Other objects					
Total resource room	<u>272,008</u>	<u>-</u>	<u>272,008</u>	<u>272,008</u>	<u>-</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>272,008</u>	<u>-</u>	<u>272,008</u>	<u>272,008</u>	<u>-</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,248,085	(20,111)	1,227,974	1,226,991	983
Other salaries for instruction	90,560		90,560	90,560	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	31,566	(939)	30,627	27,613	3,014
Textbooks	3,679	(342)	3,337	265	3,072
Other objects	-		-	-	
Total bilingual education	<u>1,373,890</u>	<u>(21,392)</u>	<u>1,352,498</u>	<u>1,345,429</u>	<u>7,069</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,477,806</u>	<u>(43,968)</u>	<u>4,433,838</u>	<u>4,405,499</u>	<u>28,339</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 52,794	\$ 52,794	\$ 105,588	\$ 105,588	
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
Total attendance and social work services	53,044	52,794	105,838	105,588	250
Health services:					
Salaries	93,096	(14,550)	78,546	69,970	8,576
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,660	(94)	3,566	3,524	\$ 42
Other objects					
Total health services	96,756	(14,644)	82,112	73,494	8,618
Guidance					
Salaries of other professional staff	85,135		85,135	85,135	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	85,635	-	85,635	85,135	500
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	48,491		48,491	48,490	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	736	
Other objects					
Total educational media services/school library	49,227	-	49,227	49,226	1

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 233,279	\$	\$ 233,279	\$ 233,279	\$
Salaries of secretarial and clerical assistants	111,183	1,249	112,432	110,411	2,021
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	854	5,854	5,851	3
Other objects					
Total support services school administration	349,462	2,103	351,565	349,540	2,025
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	105,462	2,000	107,462	106,589	873
Purchased professional and technical services					
General supplies	255		255	-	255
Total Security	105,717	2,000	107,717	106,589	1,128
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,658,087		1,658,087	1,658,087	
Total employee benefits	1,658,087	-	1,658,087	1,658,087	-
Total undistributed expenditures	2,397,928	42,253	2,440,181	2,427,660	12,521
Total expenditures - current expense	6,875,734	(1,715)	6,874,019	6,833,159	40,860

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Charles J Hudson #25

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	1,715	1,715	1,500	215
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>1,715</u>	<u>1,715</u>	<u>1,500</u>	<u>215</u>
Total capital outlay	<u>-</u>	<u>1,715</u>	<u>1,715</u>	<u>1,500</u>	<u>215</u>
Total school based expenditures	\$ <u>6,875,734</u>	\$ <u>-</u>	\$ <u>6,875,734</u>	\$ <u>6,834,658</u>	\$ <u>41,076</u>
Other financing sources:					
Operating transfer in	<u>6,875,734</u>	<u>-</u>	<u>6,875,734</u>	<u>6,834,658</u>	<u>41,076</u>
Total other financing sources	<u>6,875,734</u>	<u>-</u>	<u>6,875,734</u>	<u>6,834,658</u>	<u>41,076</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 158,301	\$ 22,100	\$ 180,401	\$ 180,366	\$ 35
Grades 1-5	1,687,731	41,520	1,729,251	1,721,512	7,739
Grades 6-8	1,175,307	(63,100)	1,112,207	1,100,516	11,691
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	135,473	(48,400)	87,073	86,970	103
Purchased professional/ educational services	26,217		26,217	22,577	3,640
Other purchased services					
Travel	7,800		7,800	6,930	870
General supplies	125,556	1,543	127,099	117,941	9,159
Textbooks	69,025	(45,300)	23,725	23,722	3
Other objects	21,993		21,993	21,418	575
Total regular programs	<u>3,407,403</u>	<u>(91,637)</u>	<u>3,315,766</u>	<u>3,281,952</u>	<u>33,814</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	-	\$ 122,600	\$ 122,600	\$ 120,988	\$ 1,612
Other salaries for instruction	41,719	66,234	107,953	107,911	42
Purchased professional/ educational services					
Other purchased services					
General supplies	3,930		3,930	3,930	
Textbooks					
Other objects					
Total autistic	45,649	188,834	234,483	232,829	1,654
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 260,292	\$ (35,740)	\$ 224,552	\$ 224,548	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>260,292</u>	<u>(35,740)</u>	<u>224,552</u>	<u>224,548</u>	<u>4</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>305,941</u>	<u>153,094</u>	<u>459,035</u>	<u>457,377</u>	<u>1,658</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	793,710	(2,639)	791,071	790,186	885
Other salaries for instruction	-	48,505	48,505	48,503	2
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	26,640	(500)	26,140	18,618	7,522
Textbooks	1,485		1,485	45	1,440
Other objects	-		-	-	
Total bilingual education	<u>821,835</u>	<u>45,366</u>	<u>867,201</u>	<u>857,352</u>	<u>9,849</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,535,179</u>	<u>106,823</u>	<u>4,642,002</u>	<u>4,596,681</u>	<u>45,321</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 38,986	\$ 47,449	\$ 86,435	\$ 85,939	\$ 496
Other purchased services					
Travel					
Supplies and materials	250	(250)	-	-	
Other objects					
Total attendance and social work services	<u>39,236</u>	<u>47,199</u>	<u>86,435</u>	<u>85,939</u>	<u>496</u>
Health services:					
Salaries	90,229		90,229	90,229	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,705		3,705	2,059	1,646
Other objects					
Total health services	<u>93,934</u>	<u>-</u>	<u>93,934</u>	<u>92,288</u>	<u>1,646</u>
Guidance					
Salaries of other professional staff	117,322	(11,326)	105,996	105,993	3
Purchased professional educational services					
Travel					
Supplies and materials	500	331	831	331	500
Other objects					
Total other support services - students - related services	<u>117,822</u>	<u>(10,995)</u>	<u>106,827</u>	<u>106,324</u>	<u>503</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	96,981		96,981	96,981	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,000		5,000	4,748	252
Other objects					
Total educational media services/school library	<u>101,981</u>	<u>-</u>	<u>101,981</u>	<u>101,729</u>	<u>252</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instructional staff training services:					
Salaries					
Purchased professional and technical services	17,100	2,679	19,779	19,778	1
Travel	2,000		2,000	-	2,000
Supplies and materials					
Other objects					
Total instructional staff training services	<u>19,100</u>	<u>2,679</u>	<u>21,779</u>	<u>19,778</u>	<u>2,001</u>
Support services school administration:					
Salaries of principals/ asst. principals	\$ 221,722	\$ 55,300	\$ 277,022	\$ 277,007	\$ 15
Salaries of secretarial and clerical assistants	91,647	11,550	103,197	103,187	10
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,850	150
Other objects	500		500	-	500
Total support services school administration	<u>319,869</u>	<u>66,850</u>	<u>386,719</u>	<u>386,044</u>	<u>675</u>
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	130,966	(6,284)	124,682	103,947	20,735
Purchased professional and technical services					
General supplies	260		260	-	260
Total Security	<u>131,226</u>	<u>(6,284)</u>	<u>124,942</u>	<u>103,947</u>	<u>20,995</u>
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee benefits:					
Health Benefits	1,331,548	(145,972)	1,185,576	1,185,576	
Total employee benefits	<u>1,331,548</u>	<u>(145,972)</u>	<u>1,185,576</u>	<u>1,185,576</u>	<u>-</u>
Total undistributed expenditures	<u>2,154,716</u>	<u>(46,523)</u>	<u>2,108,193</u>	<u>2,081,625</u>	<u>26,568</u>
Total expenditures - current expense	<u>6,689,895</u>	<u>60,300</u>	<u>6,750,195</u>	<u>6,678,306</u>	<u>71,889</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edreira Academy #26

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 6,689,895	\$ 60,300	\$ 6,750,195	\$ 6,678,306	\$ 71,889
Other financing sources:					
Operating transfer in	6,689,895	60,300	6,750,195	6,678,306	71,889
Total other financing sources	6,689,895	60,300	6,750,195	6,678,306	71,889
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 224,647	\$	\$ 224,647	\$ 218,980	5,667
Grades 1-5	2,010,626	(39,189)	1,971,437	1,909,999	\$ 61,438
Grades 6-8	908,623	23,200	931,823	891,005	40,818
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	185,450		185,450	168,498	16,952
Purchased professional/ educational services	208,277	(188,549)	19,728	18,844	884
Other purchased services					
Travel	900		900	450	450
General supplies	173,643	(5,292)	168,351	164,998	3,353
Textbooks	27,857	(27,857)	-	-	
Other objects					
Total regular programs	3,740,023	(237,687)	3,502,336	3,372,774	129,562
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	83,456	75,793	159,249	159,249	
Other salaries for instruction	-	45,100	45,100	39,904	5,196
Purchased professional/ educational services					
Other purchased services					
General supplies	4,067		4,067	4,067	0
Textbooks					
Other objects					
Total cognitive impaired - mild	87,523	120,893	208,416	203,219	5,197
Cognitive impaired - moderate:					
Salaries of teachers	179,579		179,579	143,051	36,528
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total cognitive impaired - moderate	179,579	-	179,579	143,051	36,528
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Dr Antonia Pantoja #27

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 371,243	\$ 35,000	\$ 406,243	\$ 406,127	116
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,880		1,880	1,830	50
Textbooks					
Other objects					
Total resource room	<u>373,123</u>	<u>35,000</u>	<u>408,123</u>	<u>407,957</u>	<u>166</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	640,225	155,893	796,118	754,227	\$ 41,891
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,517,114	(62,293)	1,454,821	1,436,030	18,791
Other salaries for instruction	42,896		42,896	41,073	1,823
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	37,574	215	37,789	36,423	1,366
Textbooks	6,055	(423)	5,632	2,547	3,085
Other objects	-		-	-	
Total bilingual education	<u>1,603,639</u>	<u>(62,501)</u>	<u>1,541,138</u>	<u>1,516,073</u>	<u>25,065</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,983,887</u>	<u>(144,295)</u>	<u>5,839,592</u>	<u>5,643,073</u>	<u>196,519</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 101,565		\$ 101,565	\$ 101,565	\$
Other purchased services					
Travel					
Supplies and materials	500	\$	500	500	
Other objects					
Total attendance and social work services	102,065	-	102,065	102,065	-
Health services:					
Salaries	148,576		148,576	132,389	16,187
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,685		5,685	4,686	999
Other objects					
Total health services	154,261	-	154,261	137,075	17,186
Guidance					
Salaries of other professional staff	207,967		207,967	193,421	14,546
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	1,000	
Other objects					
Total other support services - students - related services	208,967	-	208,967	194,421	14,546
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	45,160		45,160	45,160	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	568		568	567	1
Other objects					
Total educational media services/school library	45,728	-	45,728	45,727	1

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 332,500	\$	\$ 332,500	\$ 332,500	\$
Salaries of secretarial and clerical assistants	113,286	1,610	114,896	114,893	3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,472	528
Other objects	500		500	385	115
Total support services school administration	452,286	1,610	453,896	453,250	646
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	153,004		153,004	146,303	6,701
Purchased professional and technical services					
General supplies	275		275	-	275
Total Security	153,279	-	153,279	146,303	6,976
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,075,944	16,645	2,092,589	2,092,589	-
Total employee benefits	2,075,944	16,645	2,092,589	2,092,589	-
Total undistributed expenditures	3,192,530	18,255	3,210,785	3,171,429	39,356
Total expenditures - current expense	9,176,417	(126,040)	9,050,377	8,814,502	235,875

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 9,176,417	\$ (126,040)	\$ 9,050,377	\$ 8,814,502	\$ 235,875
Other financing sources:					
Operating transfer in	9,176,417	(126,040)	9,050,377	8,814,502	235,875
Total other financing sources	9,176,417	(126,040)	9,050,377	8,814,502	235,875
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 328,619	\$ (61,100)	\$ 267,519	\$ 252,389	\$ 15,130
Grades 1-5	2,161,389	60,100	2,221,489	2,201,158	20,331
Grades 6-8	1,186,144	(215,000)	971,144	952,337	18,807
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	188,762	(549)	188,213	142,759	45,454
Purchased professional/ educational services	21,202	188,550	209,752	189,523	20,229
Other purchased services					
Travel	-	100	100	-	100
General supplies	139,414	14,306	153,720	141,377	12,343
Textbooks	14,718	(13,686)	1,032	1,032	0
Other objects					
Total regular programs	4,040,248	(27,279)	4,012,969	3,880,574	132,395
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers	\$ 244,168	\$	\$ 244,168	\$ 231,351	\$ 12,817
Other salaries for instruction	49,253	48,514	97,767	97,756	11
Purchased professional/ educational services					
Other purchased services					
General supplies	2,950		2,950	1,381	1,569
Textbooks					
Other objects					
Total multiply disabled	296,371	48,514	344,885	330,488	14,397
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	-	-	-	-	-
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 353,778	\$ (22,855)	\$ 330,923	\$ 330,902	21
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	450		450	450	
Textbooks					
Other objects					
Total resource room	354,228	(22,855)	331,373	331,352	21
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	-	-	-	-	-
Total special education	650,599	25,659	676,258	661,840	\$ 14,418
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	1,530,357	(75,310)	1,455,047	1,301,476	153,571
Other salaries for instruction	44,074	47,825	91,899	90,077	1,822
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	15,087		15,087	14,476	611
Textbooks	3,324	(11)	3,313	3,086	227
Other objects	-		-	-	
Total bilingual education	1,592,842	(27,496)	1,565,346	1,409,115	156,232
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	-	-	-	-	-
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	-	-	-	-	-
Total instruction	6,283,689	(29,116)	6,254,573	5,951,529	303,044

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 71,740	\$	\$ 71,740	\$ 63,795	\$ 7,945
Other purchased services					
Travel					
Supplies and materials	500		500	327	173
Other objects					
Total attendance and social work services	72,240	-	72,240	64,122	8,118
Health services:					
Salaries	124,481	300	124,781	124,752	29
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,605	60	5,665	5,574	91
Other objects					
Total health services	130,086	360	130,446	130,326	120
Guidance					
Salaries of other professional staff	199,227		199,227	187,956	11,271
Purchased professional educational services					
Travel					
Supplies and materials	1,000	80	1,080	1,065	15
Other objects					
Total other support services - students - related services	200,227	80	200,307	189,021	11,286
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	65,692	1	65,693	65,692	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	121	111
Other objects					
Total educational media services/school library	65,924	1	65,925	65,813	112

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 356,570	\$	\$ 356,570	\$ 355,334	1,236
Salaries of secretarial and clerical assistants	101,088	1,525	102,613	102,612	\$ 1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	4,466	2,534
Other objects	-		-	-	
Total support services school administration	464,658	1,525	466,183	462,412	3,771
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	125,038	1,000	126,038	125,906	132
Purchased professional and technical services					
General supplies	415		415	-	415
Total Security	125,453	1,000	126,453	125,906	547
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,273,203	(300)	2,272,903	2,272,903	
Total employee benefits	2,273,203	(300)	2,272,903	2,272,903	-
Total undistributed expenditures	3,331,791	2,666	3,334,457	3,310,503	23,954
Total expenditures - current expense	9,615,480	(26,450)	9,589,030	9,262,031	326,999

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 9,615,480	\$ (26,450)	\$ 9,589,030	\$ 9,262,031	\$ 326,999
Other financing sources:					
Operating transfer in	9,615,480	(26,450)	9,589,030	9,262,031	326,999
Total other financing sources	9,615,480	(26,450)	9,589,030	9,262,031	326,999
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, 2019**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 277,838	\$ 3,900	\$ 281,738	\$ 281,723	\$ 15
Grades 1-5	1,605,126	75,250	1,680,376	1,674,347	6,029
Grades 6-8	1,272,348	1	1,272,349	1,268,169	4,181
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	130,029	1,675	131,704	131,698	6
Purchased professional/ educational services	16,511		16,511	16,234	277
Other purchased services					
Travel	900		900	150	750
General supplies	119,373	(998)	118,375	115,432	2,943
Textbooks	8,175	(4,726)	3,449	3,447	2
Other objects	-	1,194	1,194	1,193	1
Total regular programs	3,430,300	76,296	3,506,596	3,492,393	14,203
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 228,848	\$	\$ 228,848	\$ 228,848	\$
Other salaries for instruction	91,600		91,600	74,615	16,985
Purchased professional/ educational services					
Other purchased services					
General supplies	7,351		7,351	4,242	3,109
Textbooks	1,650	(1,650)	-	-	
Other objects					
Total learning/language:	<u>329,449</u>	<u>(1,650)</u>	<u>327,799</u>	<u>307,705</u>	<u>20,094</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	61,704		61,704	60,994	710
Other salaries for instruction	48,253		48,253	48,253	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,977		3,977	3,906	71
Textbooks					
Other objects					
Total autistic	<u>113,934</u>	<u>-</u>	<u>113,934</u>	<u>113,153</u>	<u>781</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 432,417	\$ (75,291)	\$ 357,126	\$ 355,221	\$ 1,905
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>432,417</u>	<u>(75,291)</u>	<u>357,126</u>	<u>355,221</u>	<u>1,905</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	875,800	(76,941)	798,859	776,079	22,780
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	634,498	68,000	702,498	624,660	77,838
Other salaries for instruction	46,003		46,003	46,003	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	10,712	(3,129)	7,583	7,487	96
Textbooks	1,485		1,485	67	1,418
Other objects	-		-	-	
Total bilingual education	<u>692,698</u>	<u>64,871</u>	<u>757,569</u>	<u>678,218</u>	<u>79,351</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	1,419	1,419	1,418	1
Miscellaneous Expenditures					
Total school sponsored activities	<u>-</u>	<u>1,419</u>	<u>1,419</u>	<u>1,418</u>	<u>1</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>4,998,798</u>	<u>65,645</u>	<u>5,064,443</u>	<u>4,948,109</u>	<u>116,334</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 38,986	\$ 1,215	\$ 40,201	\$ 33,637	\$ 6,564
Other purchased services					
Travel					
Supplies and materials	250		250	228	22
Other objects					
Total attendance and social work services	39,236	1,215	40,451	33,865	6,586
Health services:					
Salaries	69,970	330	70,300	70,297	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,330	(330)	4,000	1,826	2,174
Other objects					
Total health services	74,300	-	74,300	72,123	2,177
Guidance					
Salaries of other professional staff	118,072		118,072	118,072	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	118,572	-	118,572	118,572	-
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	49,616		49,616	49,615	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	-	232
Other objects					
Total educational media services/school library	49,848	-	49,848	49,615	233

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 244,050	\$ (2,520)	\$ 241,530	\$ 223,250	\$ 18,280
Salaries of secretarial and clerical assistants	113,433	1,215	114,648	114,643	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	126	5,126	3,690	1,436
Other objects	2,750	(385)	2,365	1,131	1,234
Total support services school administration	365,233	(1,564)	363,669	342,714	20,955
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	122,229	31,404	153,633	152,723	910
Purchased professional and technical services					
General supplies	260		260	-	260
Total Security	122,489	31,404	153,893	152,723	1,170
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,865,266	(500)	1,864,766	1,864,766	
Total employee benefits	1,865,266	(500)	1,864,766	1,864,766	-
Total undistributed expenditures	2,634,944	30,555	2,665,499	2,634,379	31,120
Total expenditures - current expense	7,633,742	96,200	7,729,942	7,582,487	147,455

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 7,633,742	\$ 96,200	\$ 7,729,942	\$ 7,582,487	\$ 147,455
Other financing sources:					
Operating transfer in	7,633,742	96,200	7,729,942	7,582,487	147,455
Total other financing sources	7,633,742	96,200	7,729,942	7,582,487	147,455
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$ 144,650	\$ 3,100	\$ 147,750	\$ 147,750	
Grades 1-5	1,272,470	147,000	1,419,470	1,413,258	6,212
Grades 6-8	956,919	(102,368)	854,551	833,940	20,611
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	134,902	2,000	136,902	136,886	16
Purchased professional/ educational services	17,194		17,194	16,648	546
Other purchased services					
Travel	1,200		1,200	750	450
General supplies	106,297	7,858	114,155	99,251	14,904
Textbooks	8,977	(8,977)	-	-	
Other objects					
Total regular programs	2,642,609	48,613	2,691,222	2,648,483	42,739
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,927		2,927	-	2,927
Textbooks					
Other objects					
Total cognitive impaired - mild	2,927	-	2,927	-	2,927
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 305,184	\$ 2,700	\$ 307,884	\$ 307,876	\$ 8
Other salaries for instruction	90,077		90,077	80,817	9,260
Purchased professional/ educational services					
Other purchased services					
General supplies	4,402		4,402	1,709	2,693
Textbooks					
Other objects					
Total learning/language:	<u>399,663</u>	<u>2,700</u>	<u>402,363</u>	<u>390,403</u>	<u>11,960</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	142,478	67,975	210,453	210,448	5
Other salaries for instruction	48,503		48,503	48,503	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	<u>190,981</u>	<u>67,975</u>	<u>258,956</u>	<u>258,951</u>	<u>5</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 255,662	\$ 96,985	\$ 352,647	\$ 352,643	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	255,662	96,985	352,647	352,643	4
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	-	-	-	-	-
Total special education	849,233	167,660	1,016,893	1,001,997	14,896
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	-	-	-	-	-
Bilingual education:					
Salaries of teachers	585,788	52,310	638,098	616,642	21,456
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	14,091	(5,540)	8,551	2,212	6,339
Textbooks	1,702		1,702	135	1,567
Other objects	-		-	-	
Total bilingual education	601,581	46,770	648,351	618,988	29,363
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	385	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	-	385	385	385	-
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	-	-	-	-	-
Total instruction	4,093,423	263,428	4,356,851	4,269,853	86,998

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 101,315	\$	\$ 101,315	\$ 101,315	\$
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total attendance and social work services	101,815	-	101,815	101,815	-
Health services:					
Salaries	142,606	(19,250)	123,356	123,335	21
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,630		4,630	4,089	541
Other objects					
Total health services	147,236	(19,250)	127,986	127,424	562
Guidance					
Salaries of other professional staff	107,278		107,278	107,278	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	107,778	-	107,778	107,278	500
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	37,470	5,540	43,010	43,005	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	736		736	736	
Other objects					
Total educational media services/school library	38,206	5,540	43,746	43,741	5

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries	\$				
Purchased professional and technical services	3,500	(250)	3,250	-	3,250
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	3,500	(250)	3,250	-	3,250
Support services school administration:					
Salaries of principals/ asst. principals	\$ 272,300	\$ (2,725)	\$ 269,575	\$ 253,800	\$ 15,775
Salaries of secretarial and clerical assistants	102,595		102,595	102,595	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	1,052	4,052	4,046	6
Other objects	2,000	1,115	3,115	2,000	1,115
Total support services school administration	379,895	(558)	379,337	362,441	16,896
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	125,988	47,910	173,898	155,017	18,881
Purchased professional and technical services					
General supplies	600		600	-	600
Total Security	126,588	47,910	174,498	155,017	19,481
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	1,693,822	(214,520)	1,479,302	1,479,302	
Total employee benefits	1,693,822	(214,520)	1,479,302	1,479,302	-
Total undistributed expenditures	2,598,840	(181,128)	2,417,712	2,377,018	40,694
Total expenditures - current expense	6,692,263	82,300	6,774,563	6,646,871	127,692

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 6,692,263	\$ 82,300	\$ 6,774,563	\$ 6,646,871	\$ 127,692
Other financing sources:					
Operating transfer in	6,692,263	82,300	6,774,563	6,646,871	127,692
Total other financing sources	6,692,263	82,300	6,774,563	6,646,871	127,692
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$ 4,888,043	\$ (13,726)	\$ 4,874,317	\$ 4,867,124	\$ 7,193
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	8,798	(244)	8,554	8,154	400
Other purchased services					
Travel					
	14,150	(8,700)	5,450	2,970	2,480
General supplies					
	125,551	(23,657)	101,894	59,774	42,120
Textbooks					
	103,537	(38,427)	65,110	61,951	3,159
Other objects					
Total regular programs	5,140,079	(84,754)	5,055,325	4,999,973	55,352
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 343,289	\$	\$ 343,289	\$ 341,347	\$ 1,942
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000		1,000	-	1,000
Textbooks					
Other objects					
Total resource room	<u>344,289</u>	<u>-</u>	<u>344,289</u>	<u>341,347</u>	<u>2,942</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	344,289	-	344,289	341,347	2,942
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	384,228	64,601	448,829	448,822	7
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,900		2,900	-	2,900
Textbooks	2,233	(2,233)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>389,361</u>	<u>62,368</u>	<u>451,729</u>	<u>448,822</u>	<u>2,907</u>
School sponsored activities:					
Salaries	-	47,124	47,124	45,873	1,251
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	2,500	(86)	2,414	2,412	2
Miscellaneous Expenditures	3,750	206	3,956	3,949	7
Total school sponsored activities	<u>6,250</u>	<u>47,244</u>	<u>53,494</u>	<u>52,234</u>	<u>1,260</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,879,979</u>	<u>24,858</u>	<u>5,904,837</u>	<u>5,842,375</u>	<u>62,462</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	-	53,600	53,600	52,794	806
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	53,600	53,600	52,794	806
Health services:					
Salaries	\$ 175,140	\$	\$ 175,140	\$ 175,140	\$
Purchased professional and technical services					
Other purchased services					
Supplies and materials	650	2,700	3,350	2,537	813
Other objects					
Total health services	175,790	2,700	178,490	177,677	813
Guidance					
Salaries of other professional staff	299,073		299,073	299,073	
Purchased professional educational services	50,000	2,430	52,430	52,425	5
Travel					
Supplies and materials	1,500	(1,500)	-	-	
Other objects					
Total other support services - students - related services	350,573	930	351,503	351,498	5
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	32,845	32,845	32,844	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
Total educational media services/school library	-	32,845	32,845	32,844	1

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 395,387	\$ (26,208)	\$ 369,179	\$ 364,545	\$ 4,634
Salaries of secretarial and clerical assistants	185,566		185,566	184,266	1,300
Purchased professional and technical services					
Other purchased services	1,000		1,000	998	2
Travel					
Supplies and materials	-		-	-	
Other objects	8,000	(56)	7,944	7,477	467
Total support services school administration	589,953	(26,264)	563,689	557,286	6,403
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	384,554	(24,664)	359,890	347,773	12,117
Purchased professional and technical services					
General supplies	930	(277)	653	-	653
Total Security	385,484	(24,941)	360,543	347,773	12,770
Student transportation services:					
Contracted services (other than between home and school) - vendors	-		-	-	
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,129,474	7,221	2,136,695	2,136,695	
Total employee benefits	2,129,474	7,221	2,136,695	2,136,695	-
Total undistributed expenditures	3,631,274	46,091	3,677,365	3,656,566	20,799
Total expenditures - current expense	9,511,253	70,949	9,582,202	9,498,942	83,260

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	6,481	6,481	6,319	162
Support services - general administration					
Support services - school administration					
Total equipment	-	6,481	6,481	6,319	162
Total capital outlay	-	6,481	6,481	6,319	162
Total school based expenditures	\$ 9,511,253	\$ 77,430	\$ 9,588,683	\$ 9,505,260	\$ 83,423
Other financing sources:					
Operating transfer in	9,511,253	77,430	9,588,683	9,505,260	83,423
Total other financing sources	9,511,253	77,430	9,588,683	9,505,260	83,423
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
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,692,991	\$ (24,430)	\$ 5,668,561	\$ 5,660,225	\$ 8,336
Regular programs - undistributed instruction:					
Other salaries for instruction	57,292		57,292	57,292	
Purchased professional/ educational services	102,686	(31,500)	71,186	46,176	25,010
Other purchased services	-		-	-	
Travel	10,572	2,400	12,972	1,901	11,071
General supplies	158,977	(21,599)	137,378	113,915	23,463
Textbooks	42,836	(22,528)	20,308	20,297	11
Other objects	-		-	-	
Total regular programs	6,065,354	(97,657)	5,967,697	5,899,807	67,890
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	168,639		168,639	168,639	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	168,639	-	168,639	168,639	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	1,381	619
Textbooks	2,000	(2,000)	-	-	
Other objects					
Total cognitive impaired - moderate	4,000	(2,000)	2,000	1,381	619
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/Language Disabilities:					
Salaries of teachers	\$ 248,655		\$ 248,655	\$ 248,655	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	887	1,113
Textbooks					
Other objects					
Total learning/language:	<u>250,655</u>	<u>-</u>	<u>250,655</u>	<u>249,542</u>	<u>1,113</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 692,348	\$ (29,600)	\$ 662,748	\$ 662,595	\$ 153
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>692,348</u>	<u>(29,600)</u>	<u>662,748</u>	<u>662,595</u>	<u>153</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,115,642	(31,600)	1,084,042	1,082,157	1,885
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,778,509	(30,659)	1,747,850	1,747,027	823
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	10,291		10,291	3,707	6,584
Textbooks	4,417	(4,417)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,793,217</u>	<u>(35,076)</u>	<u>1,758,141</u>	<u>1,750,735</u>	<u>7,406</u>
School sponsored activities:					
Salaries	26,843		26,843	961	25,882
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	1,620	1,620	1,620	
Miscellaneous Expenditures	3,000	250	3,250	1,165	2,085
Total school sponsored activities	<u>29,843</u>	<u>1,870</u>	<u>31,713</u>	<u>3,746</u>	<u>27,967</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>9,004,056</u>	<u>(162,463)</u>	<u>8,841,593</u>	<u>8,736,445</u>	<u>105,148</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$ 35,590	\$ 34,050	\$ 69,640	\$ 69,631	\$ 9
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	35,590	34,050	69,640	69,631	9
Health services:					
Salaries	225,686	(16,900)	208,786	208,642	144
Purchased professional and technical services					
Other purchased services					
Supplies and materials	975	2,626	3,601	2,821	780
Other objects					
Total health services	226,661	(14,274)	212,387	211,464	923
Guidance					
Salaries of other professional staff	362,334	84,500	446,834	446,708	126
Purchased professional educational services	45,000	(21,260)	23,740	10,314	13,426
Travel					
Supplies and materials	-		-	-	
Other objects					
Total other support services - students - related services	407,334	63,240	470,574	457,022	13,552
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	38,470		38,470	38,470	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,000	(1,865)	2,135	2,010	125
Other objects					
Total educational media services/school library	42,470	(1,865)	40,605	40,479	126

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel	5,000	(3,180)	1,820	-	1,820
Supplies and materials					
Other objects					
Total instructional staff training services	5,000	(3,180)	1,820	-	1,820
Support services school administration:					
Salaries of principals/ asst. principals	\$ 625,740	\$ (101,987)	\$ 523,753	\$ 518,120	\$ 5,633
Salaries of secretarial and clerical assistants	220,249		220,249	215,973	4,276
Purchased professional and technical services	5,000	(5,000)	-	-	
Other purchased services	10,000	(350)	9,650	-	9,650
Travel					
Supplies and materials	-		-	-	
Other objects	16,400	8,130	24,530	22,555	1,975
Total support services school administration	877,389	(99,207)	778,182	756,648	21,534
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	668,014	(38,200)	629,814	568,526	61,288
Purchased professional and technical services	-		-	-	
General supplies	1,205		1,205	-	1,205
Total Security	669,219	(38,200)	631,019	568,526	62,493
Student transportation services:					
Contracted services (other than between home and school) - vendors	10,000	(10,000)	-	-	
Total student transportation services	10,000	(10,000)	-	-	-
Employee benefits:					
Health Benefits	3,478,891	293,326	3,772,217	3,772,217	
Total employee benefits	3,478,891	293,326	3,772,217	3,772,217	-
Total undistributed expenditures	5,752,554	223,890	5,976,444	5,875,986	100,458
Total expenditures - current expense	14,756,610	61,427	14,818,037	14,612,431	205,606

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	1,333	1,333	1,333	0
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>1,333</u>	<u>1,333</u>	<u>1,333</u>	<u>0</u>
Total capital outlay	<u>-</u>	<u>1,333</u>	<u>1,333</u>	<u>1,333</u>	<u>0</u>
Total school based expenditures	\$ <u>14,756,610</u>	\$ <u>62,760</u>	\$ <u>14,819,370</u>	\$ <u>14,613,764</u>	\$ <u>205,606</u>
Other financing sources:					
Operating transfer in	<u>14,756,610</u>	<u>62,760</u>	<u>14,819,370</u>	<u>14,613,764</u>	<u>205,606</u>
Total other financing sources	<u>14,756,610</u>	<u>62,760</u>	<u>14,819,370</u>	<u>14,613,764</u>	<u>205,606</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,206,434	\$ (329,318)	\$ 4,877,116	\$ 4,865,854	\$ 11,262
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	10,124		10,124	8,956	1,168
Other purchased services	1,000		1,000	-	1,000
Travel	-	600	600	600	
General supplies	149,423	(14,229)	135,194	97,201	37,993
Textbooks	24,088	(24,088)	-	-	
Other objects	57,798		57,798	29,876	27,922
Total regular programs	5,448,867	(367,035)	5,081,832	5,002,487	79,345
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	368,049	(88,200)	279,849	279,784	65
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	1,207	793
Textbooks	2,000	(17)	1,983	1,878	105
Other objects					
Total cognitive impaired - moderate	372,049	(88,217)	283,832	282,869	963
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 187,577	\$ 52,500	\$ 240,077	\$ 239,719	\$ 358
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks					
Other objects					
Total learning/language:	<u>189,577</u>	<u>52,500</u>	<u>242,077</u>	<u>239,719</u>	<u>2,358</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers	-	45,362	45,362	45,298	64
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>45,362</u>	<u>45,362</u>	<u>45,298</u>	<u>64</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 771,114	\$ (68,051)	\$ 703,063	\$ 703,062	\$ 1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>771,114</u>	<u>(68,051)</u>	<u>703,063</u>	<u>703,062</u>	<u>1</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,332,740	(58,406)	1,274,334	1,270,948	3,386
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,021,627	(67,500)	954,127	953,987	140
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,271		8,271	4,990	3,281
Textbooks	4,246	(4,246)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,034,144</u>	<u>(71,746)</u>	<u>962,398</u>	<u>958,976</u>	<u>3,422</u>
School sponsored activities:					
Salaries	15,744	27,169	42,913	39,381	3,532
Purchased Services					
Trasvel	13,000		13,000	12,949	51
Extracurricular - supplies					
Other objects	13,000	1,889	14,889	12,789	2,100
Miscellaneous Expenditures	6,100		6,100	6,038	62
Total school sponsored activities	<u>47,844</u>	<u>29,058</u>	<u>76,902</u>	<u>71,156</u>	<u>5,746</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>7,863,595</u>	<u>(468,129)</u>	<u>7,395,466</u>	<u>7,303,567</u>	<u>91,899</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	\$ 226,872	\$ 700	\$ 227,572	\$ 227,572	\$ 0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	975	3,000	3,975	2,381	1,594
Other objects					
Total health services	227,847	3,700	231,547	229,953	1,594
Guidance					
Salaries of other professional staff	479,989	(10,200)	469,789	469,691	98
Purchased professional educational services	35,000	(4,915)	30,085	19,945	10,140
Travel					
Supplies and materials	2,500		2,500	665	1,835
Other objects					
Total other support services - students - related services	517,489	(15,115)	502,374	490,301	12,073
Improvement of instruction services:					
Salaries of supervisors of instruction	7,695	(7,695)	-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	7,695	(7,695)	-	-	-
Educational media services/school library:					
Salaries	98,970	(60,500)	38,470	38,469	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,000		4,000	3,943	57
Other objects					
Total educational media services/school library	102,970	(60,500)	42,470	42,413	57

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 635,389	24,581	\$ 659,970	\$ 654,183	\$ 5,787
Salaries of secretarial and clerical assistants	217,750	\$ (22,539)	195,211	195,210	1
Purchased professional and technical services	25,000	(25,000)	-	-	
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	6,987	13
Other objects	16,200	(250)	15,950	11,185	4,765
Total support services school administration	901,339	(23,208)	878,131	867,566	10,565
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	613,078	(71,100)	541,978	535,259	6,719
Purchased professional and technical services	-		-	-	
General supplies	675	(269)	406	-	406
Total Security	613,753	(71,369)	542,384	535,259	7,125
Student transportation services:					
Contracted services (other than between home and school) - vendors	-	250	250	-	250
Total student transportation services	-	250	250	-	250
Employee benefits:					
Health Benefits	3,129,780	340,851	3,470,631	3,470,631	
Total employee benefits	3,129,780	340,851	3,470,631	3,470,631	-
Total undistributed expenditures	5,500,873	166,914	5,667,787	5,636,123	31,664
Total expenditures - current expense	13,364,468	(301,215)	13,063,253	12,939,690	123,563

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	7,300	7,300	7,219	81
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>7,300</u>	<u>7,300</u>	<u>7,219</u>	<u>81</u>
Total capital outlay	<u>-</u>	<u>7,300</u>	<u>7,300</u>	<u>7,219</u>	<u>81</u>
Total school based expenditures	\$ <u>13,364,468</u>	\$ <u>(293,915)</u>	\$ <u>13,070,553</u>	\$ <u>12,946,909</u>	\$ <u>123,644</u>
Other financing sources:					
Operating transfer in	<u>13,364,468</u>	<u>(293,915)</u>	<u>13,070,553</u>	<u>12,946,909</u>	<u>123,644</u>
Total other financing sources	<u>13,364,468</u>	<u>(293,915)</u>	<u>13,070,553</u>	<u>12,946,909</u>	<u>123,644</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,955,201	\$ 131,710	\$ 6,086,911	\$ 6,085,488	\$ 1,423
Regular programs - undistributed instruction:					
Other salaries for instruction	30,969		30,969	30,969	
Purchased professional/ educational services	10,558	(636)	9,922	9,009	913
Other purchased services	9,500	(3,225)	6,275	4,610	1,665
Travel	-	840	840	840	
General supplies	168,857	(13,462)	155,395	153,078	2,317
Textbooks	80,865	(17,501)	63,364	63,353	11
Other objects					
Total regular programs	6,255,950	97,726	6,353,676	6,347,347	6,329
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/Language Disabilities:					
Salaries of teachers	\$ 410,476	\$ (45,700)	\$ 364,776	\$ 364,680	\$ 96
Other salaries for instruction	50,776		50,776	43,160	7,616
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	2,000	
Textbooks	-		-	-	
Other objects					
Total learning/language:	<u>463,252</u>	<u>(45,700)</u>	<u>417,552</u>	<u>409,840</u>	<u>7,712</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 776,782	\$ (99,300)	\$ 677,482	\$ 677,415	\$ 67
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>776,782</u>	<u>(99,300)</u>	<u>677,482</u>	<u>677,415</u>	<u>67</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,240,034	(145,000)	1,095,034	1,087,255	7,779
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	622,880	(135,400)	487,480	487,243	237
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	27,000		27,000	27,000	
Other purchased services	-		-	-	
General supplies	7,282		7,282	6,907	375
Textbooks	537		537	537	
Other objects	-		-	-	
Total bilingual education	<u>657,699</u>	<u>(135,400)</u>	<u>522,299</u>	<u>521,687</u>	<u>612</u>
School sponsored activities:					
Salaries	137,387	(14,800)	122,587	100,827	21,760
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	5,000	8,050	13,050	12,964	86
Miscellaneous Expenditures	28,500	940	29,440	29,435	5
Total school sponsored activities	<u>170,887</u>	<u>(5,810)</u>	<u>165,077</u>	<u>143,226</u>	<u>21,851</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>8,324,570</u>	<u>(188,484)</u>	<u>8,136,086</u>	<u>8,099,514</u>	<u>36,572</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	\$ 90,596	\$	\$ 90,596	\$ 90,596	\$
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,325	2,749	4,074	4,024	50
Other objects					
Total health services	91,921	2,749	94,670	94,620	50
Guidance					
Salaries of other professional staff	374,115	60,500	434,615	434,182	433
Purchased professional educational services	35,000	(11,441)	23,559	23,559	
Travel					
Supplies and materials	2,500	(1,086)	1,414	1,413	1
Other objects					
Total other support services - students - related services	411,615	47,973	459,588	459,155	433
Improvement of instruction services:					
Salaries of supervisors of instruction	-		-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	48,491		48,491	48,491	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,800	(3,800)	-	-	
Other objects					
Total educational media services/school library	52,291	(3,800)	48,491	48,491	0

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 490,872	\$ 30,475	\$ 521,347	\$ 520,678	\$ 669
Salaries of secretarial and clerical assistants	237,332	(34,900)	202,432	202,333	99
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(1,198)	3,802	3,794	8
Other objects	12,800	3,200	16,000	15,966	34
Total support services school administration	746,004	(2,423)	743,581	742,771	810
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	390,604	4,490	395,094	395,094	0
Purchased professional and technical services					
General supplies	670	(670)	-	-	-
Total Security	391,274	3,820	395,094	395,094	0
Student transportation services:					
Contracted services (other than between home and school) - vendors					
Total student transportation services	-	-	-	-	-
Employee benefits:					
Health Benefits	2,888,578	207,626	3,096,204	3,096,204	-
Total employee benefits	2,888,578	207,626	3,096,204	3,096,204	-
Total undistributed expenditures	4,581,683	255,945	4,837,628	4,836,334	1,294
Total expenditures - current expense	12,906,253	67,461	12,973,714	12,935,848	37,866

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	6,598	6,598	6,578	20
Support services - general administration					
Support services - school administration					
Total equipment	-	6,598	6,598	6,578	20
Total capital outlay	-	6,598	6,598	6,578	20
Total school based expenditures	\$ 12,906,253	\$ 74,059	\$ 12,980,312	\$ 12,942,427	\$ 37,885
Other financing sources:					
Operating transfer in	12,906,253	74,059	12,980,312	12,942,427	37,885
Total other financing sources	12,906,253	74,059	12,980,312	12,942,427	37,885
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, 2019**

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 3,938,607	\$ (117,998)	\$ 3,820,609	\$ 3,795,638	\$ 24,971
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	17,399		17,399	7,491	9,908
Other purchased services	10,500		10,500	4,337	6,163
Travel	-	2,700	2,700	2,700	
General supplies	171,985	(28,150)	143,835	90,423	53,412
Textbooks	36,410	(17,176)	19,234	19,232	2
Other objects	10,000		10,000	5,495	4,506
Total regular programs	4,184,901	(160,624)	4,024,277	3,925,315	98,962
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Learning/Language Disabilities:					
Salaries of teachers	\$ 478,039	\$ (85,700)	\$ 392,339	\$ 392,289	\$ 50
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks	2,000	(2,000)	-	-	
Other objects					
Total learning/language:	<u>482,039</u>	<u>(87,700)</u>	<u>394,339</u>	<u>392,289</u>	<u>2,050</u>
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 947,242	\$ (152,600)	\$ 794,642	\$ 794,520	\$ 122
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks	-		-	-	
Other objects					
Total resource room	<u>947,242</u>	<u>(152,600)</u>	<u>794,642</u>	<u>794,520</u>	<u>122</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	1,429,281	(240,300)	1,188,981	1,186,809	2,172
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	364,339	(15,205)	349,134	338,364	10,770
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,131		4,131	-	4,131
Textbooks	935	(935)	-	-	
Other objects	-		-	-	
Total bilingual education	<u>369,405</u>	<u>(16,140)</u>	<u>353,265</u>	<u>338,364</u>	<u>14,901</u>
School sponsored activities:					
Salaries	-	59,704	59,704	20,886	38,818
Purchased Services					
Trasvel	15,000	2,525	17,525	17,254	271
Extracurricular - supplies					
Other objects	62,744	(59,704)	3,040	1,770	1,270
Miscellaneous Expenditures					
Total school sponsored activities	<u>77,744</u>	<u>2,525</u>	<u>80,269</u>	<u>39,910</u>	<u>40,359</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>6,061,331</u>	<u>(414,539)</u>	<u>5,646,792</u>	<u>5,490,399</u>	<u>156,393</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	35,590 \$	(422) \$	35,168 \$	32,100 \$	3,068
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	35,590	(422)	35,168	32,100	3,068
Health services:					
Salaries	\$ 174,831	(10,400)	164,431	164,359	72
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,560	400	4,960	4,709	251
Other objects					
Total health services	179,391	(10,000)	169,391	169,068	323
Guidance					
Salaries of other professional staff	458,308	(40,000)	418,308	411,067	7,241
Purchased professional educational services	10,000	6,571	16,571	16,571	
Travel					
Supplies and materials	2,000		2,000	1,945	55
Other objects					
Total other support services - students - related services	470,308	(33,429)	436,879	429,583	7,296
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	-	33,000	33,000	32,844	156
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,500	(400)	1,100	-	1,100
Other objects					
Total educational media services/school library	1,500	32,600	34,100	32,844	1,256

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 373,013	\$ 14,820	\$ 387,833	\$ 382,827	\$ 5,006
Salaries of secretarial and clerical assistants	180,924	13,000	193,924	193,468	456
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,500	900	3,400	3,400	
Other objects	25,400	915	26,315	10,082	16,233
Total support services school administration	581,837	29,635	611,472	589,777	21,695
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	402,040	(42,700)	359,340	327,132	32,208
Purchased professional and technical services					
General supplies	675		675	542	133
Total Security	402,715	(42,700)	360,015	327,674	32,341
Student transportation services:					
Contracted services (other than between home and school) - vendors	17,500		17,500	-	17,500
Total student transportation services	17,500	-	17,500	-	17,500
Employee benefits:					
Health Benefits	2,066,535	176,126	2,242,661	2,242,661	
Total employee benefits	2,066,535	176,126	2,242,661	2,242,661	-
Total undistributed expenditures	3,755,376	151,810	3,907,186	3,823,707	83,479
Total expenditures - current expense	9,816,707	(262,729)	9,553,978	9,314,105	239,873

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	20,000	20,000	19,341	659
Support services - general administration					
Support services - school administration					
Total equipment	-	20,000	20,000	19,341	659
Total capital outlay	-	20,000	20,000	19,341	659
Total school based expenditures	\$ 9,816,707	\$ (242,729)	\$ 9,573,978	\$ 9,333,446	\$ 240,532
Other financing sources:					
Operating transfer in	9,816,707	(242,729)	9,573,978	9,333,446	240,532
Total other financing sources	9,816,707	(242,729)	9,573,978	9,333,446	240,532
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, 2019

EXHIBIT D-3

School: _____ #88

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

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: _____ #88

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

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: _____ #88

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: _____ #88

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: _____ #88

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

CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: _____ #88

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ -	\$ -	-	-	-
Other financing sources:					
Operating transfer in	-	-	-	-	-
Total other financing sources	-	-	-	-	-
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, 2019

EXHIBIT D-3

School: Elizabeth High School #89

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,372,764	\$ (13,184)	\$ 5,359,580	\$ 5,347,183	\$ 12,397
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	13,216	38,270	51,486	50,763	723
Other purchased services					
Travel	600	4,148	4,748	2,066	2,682
General supplies	169,675	(44,540)	125,135	119,274	5,861
Textbooks	56,009	(14,491)	41,518	41,496	22
Other objects	38,410	(7,140)	31,270	30,878	392
Total regular programs	<u>5,650,674</u>	<u>(36,937)</u>	<u>5,613,737</u>	<u>5,591,659</u>	<u>22,078</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	-	-	-	-	-
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elizabeth High School #89

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

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 65,580	\$	\$ 65,580	\$ 64,794	\$ 786
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>65,580</u>	<u>-</u>	<u>65,580</u>	<u>64,794</u>	<u>786</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	<u>65,580</u>	<u>-</u>	<u>65,580</u>	<u>64,794</u>	<u>786</u>
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	48,366		48,366	48,365	1
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	160		160	-	160
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>48,526</u>	<u>-</u>	<u>48,526</u>	<u>48,365</u>	<u>161</u>
School sponsored activities:					
Salaries	-	46,480	46,480	22,732	23,748
Purchased Services					
Trasvel	14,960	3,000	17,960	16,496	1,464
Extracurricular - supplies					
Other objects	-	31,800	31,800	26,491	5,309
Miscellaneous Expenditures	-	1,200	1,200	1,200	
Total school sponsored activities	<u>14,960</u>	<u>82,480</u>	<u>97,440</u>	<u>66,919</u>	<u>30,521</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>5,779,740</u>	<u>45,543</u>	<u>5,825,283</u>	<u>5,771,738</u>	<u>53,545</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elizabeth High School #89

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	43,754 \$	9,045 \$	52,799 \$	52,794 \$	5
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	<u>43,754</u>	<u>9,045</u>	<u>52,799</u>	<u>52,794</u>	<u>5</u>
Health services:					
Salaries	\$ 138,348	37,000	175,348	175,329	19
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,990	(600)	5,390	5,336	54
Other objects					
Total health services	<u>144,338</u>	<u>36,400</u>	<u>180,738</u>	<u>180,665</u>	<u>73</u>
Guidance					
Salaries of other professional staff	281,100	3,000	284,100	284,056	44
Purchased professional educational services	82,744	13,050	95,794	93,298	2,496
Travel					
Supplies and materials	1,500		1,500	1,230	270
Other objects					
Total other support services - students - related services	<u>365,344</u>	<u>16,050</u>	<u>381,394</u>	<u>378,584</u>	<u>2,810</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	48,491		48,491	48,490	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,060		6,060	5,675	385
Other objects					
Total educational media services/school library	<u>54,551</u>	<u>-</u>	<u>54,551</u>	<u>54,165</u>	<u>386</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services	5,100	(5,100)	-	-	
Travel	4,099	1,000	5,099	4,524	575
Supplies and materials					
Other objects					
Total instructional staff training services	9,199	(4,100)	5,099	4,524	575
Support services school administration:					
Salaries of principals/ asst. principals	\$ 285,080	\$	\$ 285,080	\$ 283,540	\$ 1,540
Salaries of secretarial and clerical assistants	149,437	1,700	151,137	151,128	9
Purchased professional and technical services					
Other purchased services	2,000	(500)	1,500	1,498	2
Travel					
Supplies and materials	1,000	3,800	4,800	4,586	214
Other objects	-	7,600	7,600	7,481	119
Total support services school administration	437,517	12,600	450,117	448,234	1,883
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	211,210	71,100	282,310	280,784	1,526
Purchased professional and technical services					
General supplies	415	(400)	15	-	15
Total Security	211,625	70,700	282,325	280,784	1,541
Student transportation services:					
Contracted services (other than between home and school) - vendors	75,750	(67,550)	8,200	8,200	
Total student transportation services	75,750	(67,550)	8,200	8,200	-
Employee benefits:					
Health Benefits	1,734,950	(30,978)	1,703,972	1,703,972	
Total employee benefits	1,734,950	(30,978)	1,703,972	1,703,972	-
Total undistributed expenditures	3,077,028	42,167	3,119,195	3,111,923	7,272
Total expenditures - current expense	8,856,768	87,710	8,944,478	8,883,661	60,817

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Elizabeth High School #89

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	6,740	6,740	6,738	2
Support services - general administration					
Support services - school administration					
Total equipment	<u>-</u>	<u>6,740</u>	<u>6,740</u>	<u>6,738</u>	<u>2</u>
Total capital outlay	<u>-</u>	<u>6,740</u>	<u>6,740</u>	<u>6,738</u>	<u>2</u>
Total school based expenditures	\$ <u>8,856,768</u>	\$ <u>94,450</u>	\$ <u>8,951,218</u>	\$ <u>8,890,398</u>	\$ <u>60,820</u>
Other financing sources:					
Operating transfer in	<u>8,856,768</u>	<u>94,450</u>	<u>8,951,218</u>	<u>8,890,398</u>	<u>60,820</u>
Total other financing sources	<u>8,856,768</u>	<u>94,450</u>	<u>8,951,218</u>	<u>8,890,398</u>	<u>60,820</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	-	\$	\$	-	\$
Grades 6-8					
Grades 9-12	\$ 2,081,738	19,079	2,100,817	2,013,683	87,134
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	34,443		34,443	9,175	25,268
Other purchased services					
	-		-	-	
Travel					
	10,150	(7,200)	2,950	540	2,410
General supplies					
	107,541	(25,349)	82,192	50,268	31,924
Textbooks					
	11,342	13,558	24,900	15,099	9,801
Other objects					
	3,000		3,000	-	3,000
Total regular programs	<u>2,248,214</u>	<u>88</u>	<u>2,248,302</u>	<u>2,088,764</u>	<u>159,538</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auditorily impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total auditorily impaired	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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>
Learning/Language Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total learning/language:	-	-	-	-	-
Multiply disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total multiply disabled	-	-	-	-	-
Behavioral Disabilities:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total behavioral disabilities	-	-	-	-	-
Autistic:					
Salaries of teachers	88,570	\$ 45,298	\$ 133,868	\$ 133,868	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	\$ -	1,000	1,000	990	10
Textbooks	-		-	-	
Other objects					
Total autistic	88,570	46,298	134,868	134,858	10
Communication impaired:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total communication impaired	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$ 157,231	\$ 21,871	\$ 179,102	\$ 179,101	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	\$
Textbooks					
Other objects					
Total resource room	<u>157,231</u>	<u>21,871</u>	<u>179,102</u>	<u>179,101</u>	<u>1</u>
Preschool disabled:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
Total preschool disabled	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special education	245,801	68,169	313,970	313,960	10
Basic skills/remedial:					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
Total basic skills/remedial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	158,365	106,931	265,296	169,542	95,754
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,126		6,126	4,153	1,973
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>164,491</u>	<u>106,931</u>	<u>271,422</u>	<u>173,694</u>	<u>97,728</u>
School sponsored activities:					
Salaries	-	19,000	19,000	17,849	1,151
Purchased Services					
Trasvel	900		900	-	900
Extracurricular - supplies					
Other objects	-	1,620	1,620	1,620	
Miscellaneous Expenditures					
Total school sponsored activities	<u>900</u>	<u>20,620</u>	<u>21,520</u>	<u>19,469</u>	<u>2,051</u>
Community services:					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
Total community services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total instruction	<u>2,659,406</u>	<u>195,808</u>	<u>2,855,214</u>	<u>2,595,887</u>	<u>259,327</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	-	-	-	-	-
Health services:					
Salaries	\$ 94,481	\$	\$ 94,481	\$ 94,481	\$
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,270	(370)	1,900	1,751	149
Other objects					
Total health services	96,751	(370)	96,381	96,232	149
Guidance					
Salaries of other professional staff	189,933		189,933	189,933	
Purchased professional educational services	10,000	4,915	14,915	14,910	5
Travel					
Supplies and materials	1,000		1,000	749	251
Other objects					
Total other support services - students - related services	200,933	4,915	205,848	205,592	256
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials					
Other objects					
Total educational media services/school library	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Instructional staff training services:					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	\$ 133,921	\$ 90,435	\$ 224,356	\$ 221,223	\$ 3,133
Salaries of secretarial and clerical assistants	62,108		62,108	62,108	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,921	80
Other objects	12,500		12,500	5,944	6,556
Total support services school administration	211,529	90,435	301,964	292,196	9,768
Operation and maintenance of plant services:					
Salaries					
General supplies					
Total operation and maintenance of plant services	-	-	-	-	-
Security:					
Salaries	104,480	11,900	116,380	115,762	618
Purchased professional and technical services	-		-	-	
General supplies	415		415	272	143
Total Security	104,895	11,900	116,795	116,033	762
Student transportation services:					
Contracted services (other than between home and school) - vendors	4,000	(4,000)	-	-	
Total student transportation services	4,000	(4,000)	-	-	-
Employee benefits:					
Health Benefits	700,000	(70,973)	629,027	629,027	
Total employee benefits	700,000	(70,973)	629,027	629,027	-
Total undistributed expenditures	1,318,108	31,907	1,350,015	1,339,080	10,935
Total expenditures - current expense	3,977,514	227,715	4,205,229	3,934,967	270,262

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

EXHIBIT D-3

School: Academy of Finance #90

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$ 3,977,514	\$ 227,715	\$ 4,205,229	\$ 3,934,967	\$ 270,262
Other financing sources:					
Operating transfer in	3,977,514	227,715	4,205,229	3,934,967	270,262
Total other financing sources	3,977,514	227,715	4,205,229	3,934,967	270,262
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, 2019

	Title I	I.D.E.A.	Title II	Title III	Title IV	Miscellaneous Grants	Nontpublic Projects	Adult Programs	State Pre-School Education Aid	Total
REVENUES:										
Other sources	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State sources	9,956,584	6,929,059	1,103,062	1,232,527	445,855	407,518	1,069,278	73,426	44,930,038	46,093,108
Federal sources										20,148,032
Total Revenues	\$ 9,956,584	\$ 6,929,059	\$ 1,103,062	\$ 1,232,527	\$ 445,855	\$ 526,885	\$ 1,069,278	\$ 73,426	\$ 44,930,038	\$ 66,266,714
EXPENDITURES:										
Instruction:										
Salaries of teachers	\$ 1,026,603	\$ 612,398	\$ 481,933	\$ 136,230	\$ 5,246	\$ 122,604	\$	\$	\$ 16,819,084	\$ 19,204,099
Other salaries for instruction	39,841					7,402			7,771,741	7,771,741
Purchased professional services		5,181,593								47,243
Miscellaneous purchased services	437,845	27,105		60,578	281,613	221,125			112,509	5,181,593
General supplies							63,723			1,140,776
Textbooks										63,723
Other objects						1,684			21,667	23,351
Total instruction	1,504,290	5,821,097	481,933	196,808	286,859	352,815	63,723		24,725,001	33,432,520
Support services:										
Salaries of supervisors of instr.									135,750	135,750
Salaries - program directors									566,446	566,446
Salaries - other prof. staff	1,231,404	322,059	161,073	300,584	7,060	71,290		54,034	2,479,726	4,627,230
Other salaries									370,030	370,030
Salaries - Master Teachers									300,687	300,687
Employee benefits	575,632	264,140	229,972	107,384	941	8,271		4,134	9,459,747	10,650,222
Purchased professional services	1,010,065	510,486	192,846	20,484	150,994	33,695	952,773		45,255	2,916,598
Purchased Educational Services - Pre-K									10,371,830	10,371,830
Travel						2,592			9,155	11,747
Miscellaneous purchased services	45,228	2,983	6,223	14,098		7,900			34,619	83,986
Supplies and materials		8,294	3,858	10,109		80		15,259		117,447
Other objects									1,000	1,000
Total support services	2,862,330	1,107,963	593,973	452,658	158,996	123,828	1,005,555	73,426	23,774,245	30,152,973
Facilities acquisition and construction services:										
Instructional equipment						50,242				50,242
Total facilities acquisition and construction services						50,242				50,242
Total Expenditures	4,366,619	6,929,059	1,075,906	649,466	445,855	526,885	1,069,278	73,426	48,499,246	63,635,741
Other Financing Sources/(Uses):										
Transfer from General Fund	(5,589,965)		(27,156)	(583,061)					3,569,208	3,569,208
Contribution to School Based Budgets	(5,589,965)		(27,156)	(583,061)						(6,200,181)
Total Other Financing Sources/(Uses):									3,569,208	(2,630,973)
Total Outflows	\$ 9,956,584	\$ 6,929,059	\$ 1,103,062	\$ 1,232,527	\$ 445,855	\$ 526,885	\$ 1,069,278	\$ 73,426	\$ 44,930,038	\$ 66,266,714
Excess/(Deficiency) of Revenues Over/(under) Expenditures and Other Financing Sources/(Uses)										

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
TITLE I
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Title I Basic	Title I Carryover	Title I Reallocated	Title I SIA	Total
REVENUES:					
Federal sources	\$ 8,347,744	\$ 424,836	\$ 635,249	548,755	\$ 9,956,584
Total revenues	<u>\$ 8,347,744</u>	<u>\$ 424,836</u>	<u>\$ 635,249</u>	<u>548,755</u>	<u>\$ 9,956,584</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 588,484	\$	\$ 328,685	109,435	\$ 1,026,603
Supplies and materials	135,386		198,607	103,852	437,845
Other Purchased Services	39,841				39,841
Total instruction	<u>763,711</u>		<u>527,292</u>	<u>213,287</u>	<u>1,504,290</u>
Support services:					
Salaries of supervisors of instruction	970,214		70,611	190,579	1,231,404
Personal services - employee benefits	478,246		30,546	66,840	575,632
Purchased professional services	925,217		6,800	78,048	1,010,065
Supplies and materials	45,228				45,228
Total support services	<u>2,418,905</u>		<u>107,958</u>	<u>335,468</u>	<u>2,862,330</u>
Total expenditures	3,182,615		635,249	548,755	4,366,619
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	<u>(5,165,129)</u>	<u>(424,836)</u>			<u>(5,589,965)</u>
Total Outflows	<u>\$ 8,347,744</u>	<u>\$ 424,836</u>	<u>\$ 635,249</u>	<u>548,755</u>	<u>\$ 9,956,584</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, 2019

	<u>I.D.E.A Part B</u> <u>Basic</u>	<u>I.D.E.A.</u> <u>Preschool</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ <u>6,787,641</u>	\$ <u>141,418</u>	\$ <u>6,929,059</u>
Total revenues	\$ <u><u>6,787,641</u></u>	\$ <u><u>141,418</u></u>	\$ <u><u>6,929,059</u></u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 612,398	\$	\$ 612,398
Other Purchased Services	5,040,175	141,418	5,181,593
General supplies	<u>27,105</u>	<u></u>	<u>27,105</u>
Total instruction	<u>5,679,679</u>	<u>141,418</u>	<u>5,821,097</u>
Support services:			
Salaries	322,059		322,059
Employee benefits	264,140		264,140
Purchased professional services	510,486		510,486
Miscellaneous purchased services	2,983		2,983
Supplies and materials	<u>8,294</u>	<u></u>	<u>8,294</u>
Total support services	<u>1,107,963</u>	<u></u>	<u>1,107,963</u>
Total expenditures	\$ <u><u>6,787,641</u></u>	\$ <u><u>141,418</u></u>	\$ <u><u>6,929,059</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, 2019

	<u>Title IIA</u>	<u>Title IIA Carryover</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ 1,075,906	\$ 27,156	\$ 1,103,062
Total revenues	<u>\$ 1,075,906</u>	<u>\$ 27,156</u>	<u>\$ 1,103,062</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 481,933	\$	\$ 481,933
Total instruction	<u>481,933</u>	<u></u>	<u>481,933</u>
Support services:			
Salaries	161,073		161,073
Purchased professional services	192,846		192,846
Other Purchased Services	6,223		6,223
Employee benefits	229,972		229,972
General supplies	<u>3,858</u>	<u></u>	<u>3,858</u>
Total support services	<u>593,973</u>	<u></u>	<u>593,973</u>
Total Expenditures	1,075,906		1,075,906
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	<u></u>	<u>(27,156)</u>	<u>(27,156)</u>
Total Outflows	<u>\$ 1,075,906</u>	<u>\$ 27,156</u>	<u>\$ 1,103,062</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, 2019

	Title III Basic	Title III CO	Title III Immigrant	Title III CO Immigrant	Total
REVENUES:					
Federal sources	\$ 989,944	\$ 61,292	\$ 160,924	\$ 20,367	\$ 1,232,527
Total revenues	<u>\$ 989,944</u>	<u>\$ 61,292</u>	<u>\$ 160,924</u>	<u>\$ 20,367</u>	<u>\$ 1,232,527</u>
EXPENDITURES:					
Instruction:					
Salaries	\$ 136,230				\$ 136,230
General Supplies	19,939		40,639		60,578
Total instruction	<u>156,169</u>		<u>40,639</u>		<u>196,808</u>
Support services:					
Salaries	223,368		77,216		300,584
Employee Benefits	80,242		27,141		107,384
Purchased professional services	10,000		10,484		20,484
Supplies and materials	4,665		5,444		10,109
Other Purchased Services	14,098				14,098
Total support services	<u>332,372</u>		<u>120,286</u>		<u>452,658</u>
Total Expenditures	488,542				649,466
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	(501,402)	(61,292)		(20,367)	(583,061)
Total Outflows	<u>\$ 989,944</u>	<u>\$ 61,292</u>	<u>\$ 160,924</u>	<u>\$ 20,367</u>	<u>\$ 1,232,527</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
Title IV
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Title IV</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ 445,855	\$ 445,855
Total revenues	\$ <u>445,855</u>	\$ <u>445,855</u>
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$ 5,246	\$ 5,246
General supplies	281,613	281,613
Total instruction	<u>286,859</u>	<u>286,859</u>
Support services:		
Salaries	7,060	7,060
Employee benefits	941	941
Purchased services	150,994	150,994
Total support services	<u>158,996</u>	<u>158,996</u>
Total expenditures	\$ <u>445,855</u>	\$ <u>445,855</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
ADULT BASIC SKILLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Adult Basic Skills</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ 73,426	73,426
Total revenues	\$ 73,426	\$ 73,426
EXPENDITURES:		
Instruction:		
General supplies	-	-
Total instruction	-	-
Support services:		
Salaries	54,034	54,034
Employee benefits	4,134	4,134
General supplies	15,259	15,259
Total support services	73,426	73,426
Total expenditures	\$ 73,426	\$ 73,426

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, 2019

	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	\$ 63,723	\$ 42,363	\$ 214,148	\$ 1,208	\$ 52,782	\$ 177,074	\$ 3,595	\$ 148,132	\$ 190,014	\$ 43,569	\$ 132,670	\$ 1,069,278
Total revenues	\$ 63,723	\$ 42,363	\$ 214,148	\$ 1,208	\$ 52,782	\$ 177,074	\$ 3,595	\$ 148,132	\$ 190,014	\$ 43,569	\$ 132,670	\$ 1,069,278
EXPENDITURES:												
Instruction:												
Textbooks	\$ 63,723	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 63,723
Total instruction	63,723											63,723
Support services:												
Purchased professional		42,363	214,148	1,208		177,074	3,595	148,132	190,014	43,569	132,670	952,773
Other Purchased Services					52,782							52,782
Total support services		42,363	214,148	1,208	52,782	177,074	3,595	148,132	190,014	43,569	132,670	1,005,555
Total expenditures	\$ 63,723	\$ 42,363	\$ 214,148	\$ 1,208	\$ 52,782	\$ 177,074	\$ 3,595	\$ 148,132	\$ 190,014	\$ 43,569	\$ 132,670	\$ 1,069,278

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, 2019

	Building Capacities Pathways Grant	Carl Perkins 2017/2018	Target Field Trips	Advanced Computer Science	Infineum Grant	Bayway Good Neighbor	BASF Science Grant	Colonial Pipeline Grant
REVENUES:								
Other sources	\$ 80,097		\$ 1,400	\$ 13,695	\$ 2,496	\$ 553	\$ 21	\$ 497
State sources		322,063						
Federal sources								
Total revenues	\$ 80,097	\$ 322,063	\$ 1,400	\$ 13,695	\$ 2,496	\$ 553	\$ 21	\$ 497
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$ 5,884	\$ 30,949	\$	\$	\$	\$	\$	\$
Purchased professional services		7,402						
Miscellaneous	34,832	168,471			2,496	553		497
General supplies								
Total instruction	40,716	206,822			2,496	553		497
Support services:								
Salaries of other professional staff	24,613	46,677						
Personal services - employee benefits	2,333	5,938						
Purchased professional services		18,000		13,695				
Miscellaneous Purchase Services	6,380		1,400					
Supplies and materials							21	
Travel	30	409						
Total support services	33,356	71,024	1,400	13,695			21	
Facilities acquisition and construction services:								
Instructional equipment	6,025	44,217						
Total facilities acquisition and construction services	6,025	44,217						
Total expenditures	80,097	322,063	1,400	13,695	2,496	553	21	497

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, 2019

	Junior ROTC	NJ YMCA State Alliance	NJ Alliance	Todd Bowls Grant	Liberty Hall Grant	Phillips 66 Bay Refinery Grant	Miscellaneous	Total
REVENUES:								
Other sources	\$	2,456 \$	2,750 \$	5,859 \$	2,152 \$	1,399 \$	5,992 \$	25,575
State sources								93,793
Federal sources	85,455							407,518
Total revenues	\$ 85,455	2,456 \$	2,750 \$	5,859 \$	2,152 \$	1,399 \$	5,992 \$	526,885
EXPENDITURES:								
Instruction:								
Salaries of teachers	\$ 85,455	\$	\$	317 \$	\$	\$	\$	122,604
Purchased professional services								7,402
Miscellaneous		2,456	750	314			620	1,684
General supplies				5,049		1,399	5,372	221,125
Total instruction	85,455	2,456	750	5,680		1,399	5,992	352,815
Support services:								
Salaries of other professional staff								71,290
Personal services - employee benefits								8,271
Purchased professional services			2,000	120				33,695
Miscellaneous Purchase Services				59				7,900
Supplies and materials					2,152			80
Travel								2,592
Total support services			2,000	179	2,152			123,828
Facilities acquisition and construction services:								
Instructional equipment								50,242
Total facilities acquisition and construction services								50,242
Total expenditures	85,455	2,456	2,750	5,859	2,152	1,399	5,992	526,885

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Local sources	\$	\$	\$ -
State sources			-
Total revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 16,947,710	\$ 16,819,084	\$ 128,626
Other salaries - instruction	7,843,653	7,771,741	71,912
General supplies	132,800	112,509	20,291
Other Objects	34,200	21,667	12,533
Total instruction	<u>24,958,363</u>	<u>24,725,001</u>	<u>233,362</u>
Support services:			
Salaries - supervisors of instruction	135,750	135,750	
Salaries - program directors	566,446	566,446	
Salaries - other professional staff	2,479,931	2,479,726	205
Salaries - secretarial and clerical	370,030	370,030	
Salaries- master teachers	300,687	300,687	
Benefits	9,837,779	9,459,747	378,032
Purchased Professional - Educational Services	40,509	39,953	556
Purchased Educational Services- Contracted Pre-K	10,371,830	10,371,830	
Other Purchased Professional Services	17,370	5,302	12,068
Travel	11,400	9,155	2,245
Supplies and Materials	51,660	34,619	17,041
Other Objects	2,470	1,000	1,470
Total support services	<u>24,185,862</u>	<u>23,774,245</u>	<u>411,617</u>
Facilities acquisition and construction services:			
Equipment - Non Instructional	10,500		10,500
Equipment - Instructional	10,000		10,000
Total facilities acquisition and construction services	<u>20,500</u>		<u>20,500</u>
Total expenditures	\$ <u>49,164,725</u>	\$ <u>48,499,246</u>	\$ <u>665,479</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2018-2019 Pre-K/ECPA Allocation	\$ 44,488,632
Add: Actual ECPA Carryover (June 30, 2018)	2,247,952
Add: Prior Year Cancelled Payables- Pre-K	3,409
Add: Budgeted Transfer From General Fund	<u>3,569,208</u>
Total Funds Available for 2018-2019 Budget	50,309,201
Less: 2018-2019 Budgeted Pre-K (including prior year carryover)	<u>(49,164,725)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2019	\$ 1,144,476
Add: June 30, 2019 Unexpended Pre-K	665,479
2018-2019 Actual Carryover - Pre-K	<u>\$ 1,809,955</u>
2018-2019 Pre-K Carryover Budgeted in 2019-2020	<u>\$ 1,141,067</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, 2019

<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	\$ 86,817,950	\$ -	\$ 40,199,959
Totals		\$ 127,017,909	\$ 86,817,950	\$ -	\$ 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, 2019

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, 2019

	<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:				
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, 2019

	Trust		Agency			Total
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Payroll	
ASSETS						
Cash and cash equivalents	\$ 1,003,074	\$ 53,071	\$ 1,056,145	\$ 336,314	\$ 20,464,801	\$ 21,857,260
Interfund Receivable					958,116	958,116
Intrafund Receivable	2,624,631		2,624,631			2,624,631
Total Assets	\$ 3,627,705	\$ 53,071	\$ 3,680,776	\$ 336,314	\$ 21,422,917	\$ 25,440,007
LIABILITIES						
Payroll deductions and withholdings	\$	\$	\$	\$	\$ 18,798,286	\$ 18,798,286
Intrafund Payable					2,624,631	2,624,631
Due to student groups				336,314		336,314
Total liabilities	\$	\$	\$	\$ 336,314	\$ 21,422,917	\$ 21,759,231
NET POSITION						
Held in trust for unemployment claims and other purposes	3,627,705		3,627,705			3,627,705
Held in trust for scholarship awards		53,071	53,071			53,071
Total net position	\$ 3,627,705	\$ 53,071	\$ 3,680,776	\$	\$	\$ 3,680,776

CITY OF ELIZABETH SCHOOL DISTRICT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
ADDITIONS:			
Contributions:			
Donations	\$	\$ 2,800	\$ 2,800
Employee contributions	725,630		725,630
Total Contributions	<u>725,630</u>	<u>2,800</u>	<u>728,430</u>
Total additions	<u>725,630</u>	<u>2,800</u>	<u>728,430</u>
DEDUCTIONS:			
Unemployment payments	210,082		210,082
Scholarships awarded		4,339	4,339
Total deductions	<u>210,082</u>	<u>4,339</u>	<u>214,421</u>
Change in net position	515,548	(1,539)	514,009
Net position—beginning of the year	<u>3,112,157</u>	<u>54,610</u>	<u>3,166,767</u>
Net position—end of the year	<u>\$ 3,627,705</u>	<u>\$ 53,071</u>	<u>\$ 3,680,776</u>

CITY OF ELIZABETH SCHOOL DISTRICT
STUDENT ACTIVITY AGENCY FUND
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance June 30, 2018	Cash Receipts	Cash Disbursements	Balance June 30, 2019
Pre-K - Grade 8 Schools				
George Washington School #1	\$ 1,344	\$ 13,517	\$ 10,901	\$ 3,960
Winfield Scott School # 2	397	29,235	23,104	6,528
Battin # 4	3,869	24,848	21,279	7,438
Mable G. Holmes # 5	1,891	21,672	20,776	2,787
Marquis de Lafayette #6	1,830	18,538	19,371	997
Terrence C. Reilly School # 7	9,428	120,057	116,235	13,249
iPrep Academy School # 8	10,024	22,973	19,576	13,421
Benjamin Franklin # 13	1,707	-	125	1,582
Madison Monroe School # 16	8,734	26,476	29,229	5,981
Robert Morris School # 18	7,697	35,031	37,836	4,892
Woodrow Wilson School # 19	4,015	8,944	8,209	4,751
Victor Mravlag School # 21	11,005	54,478	48,502	16,982
William Halloran School # 22	19,940	94,350	81,042	33,248
Nicholas Butler School # 23	2,396	17,136	16,492	3,040
Dr. Orlando Edreira Academy # 26	3,347	1,095	1,852	2,590
Dr. Antonio Pantoja School # 27	6,887	1,107	1,574	6,420
Juan Pablo Duarte-Jose Julian Marti #28	3,852	28,547	27,238	5,162
Dr. Albert Einstein Academy # 29	6,729	11,725	9,406	9,048
Ronald Reagan Academy # 30	12,579	35,501	36,819	11,260
Total prek - grade 8 schools	<u>117,671</u>	<u>565,230</u>	<u>529,567</u>	<u>153,333</u>
High school:				
Activity account	180,489	499,421	497,011	182,899
Athletic Account	4,582	106,447	110,948	81
Total high school	<u>185,071</u>	<u>605,869</u>	<u>607,959</u>	<u>182,981</u>
Total all schools	<u>\$ 302,742</u>	<u>\$ 1,171,098</u>	<u>\$ 1,137,526</u>	<u>\$ 336,314</u>

CITY OF ELIZABETH SCHOOL DISTRICT
PAYROLL AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>Balance</u> <u>June 30, 2018</u>	<u>Increased</u> <u>By</u>	<u>Decreased</u> <u>By</u>	<u>Balance</u> <u>June 30, 2019</u>
Assets:				
Cash and cash equivalents	\$ 20,590,916	\$ 339,083,262	\$ 339,209,377	\$ 20,464,801
Interfund Receivable		958,116		958,116
Total Assets	<u>\$ 20,590,916</u>	<u>\$ 340,041,378</u>	<u>\$ 339,209,377</u>	<u>\$ 21,422,917</u>
Liabilities:				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 10,196	\$ 53,726	\$ 53,726	\$ 10,196
Summer payment plan	14,860,064	15,859,897	14,897,652	15,822,309
Teachers' Pension and Annuity Fund	1,881,088	27,396,567	27,251,276	2,026,379
Public Employees' Retirement System	672,580	16,807,644	16,552,333	927,891
Other withholdings	240,226	278,089,872	278,318,587	11,511
Total payroll deductions and withholdings	<u>17,664,154</u>	<u>338,207,706</u>	<u>337,073,574</u>	<u>18,798,286</u>
Interfund payable-General Fund	817,685	1,108,036	1,925,721	
Intrafund Payable	<u>2,109,077</u>	<u>725,636</u>	<u>210,082</u>	<u>2,624,631</u>
Total liabilities	<u>\$ 20,590,916</u>	<u>\$ 340,041,378</u>	<u>\$ 339,209,377</u>	<u>\$ 21,422,917</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, 2019

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2018	Increased	Decreased	Amount Outstanding June 30, 2019	Amount Due in one year	Amount Due beyond one year
Computers	0% \$	1,305,440 \$	\$	1,305,440 \$	60,000 \$	1,245,440 \$	311,360 \$	934,080
Computers	0%	971,906		971,906	185,375	786,531	230,407	556,124
Computers	3.21%	720,000		720,000	100,000	620,000	200,164	419,836
Computers	0%	1,142,280		1,142,280		1,142,280	285,570	856,710
Data Center Server	0%	855,756		855,756		855,756	213,939	641,817
School Buses	3.31%	538,548		538,548	100,000	438,548	68,024	370,524
Computers	2.65%	441,599	341,599		51,071	290,528	52,422	238,106
School Buses	2.89%	507,489	407,489		54,870	352,619	48,997	303,622
Computers	3.28%	14,091,750	10,396,470		3,354,263	7,042,207	3,464,287	3,577,920
School Buses	2.04%	532,937	327,977		41,439	286,538	42,284	244,254
Info Tech.	1.98%	345,000	114,986		114,986			
Computers	0.69%	953,355	476,666		237,512	239,154	239,154	
Bleachers	0.03297	521,000	317,785		75,529	242,256	78,082	164,174
Computers	2.76%	456,164	190,918		88,886	102,032	90,716	11,316
Computers	1.98%	1,484,553	451,002		348,595	102,407	102,407	
Phone Upgrade	3.18%	294,498	147,970		72,812	75,158	75,158	
Photocopiers	4.73%	1,103,722	321,041		239,516	81,525	81,525	
Computers	1.67%	8,448,828	509,245		509,245			
Electrical Equipment	2.23%	9,951,326	6,864,151		691,186	6,172,965	708,290	5,464,675
Photocopiers	5.60%	731,158	80,397		80,397			
		\$ 20,947,696 \$		5,533,930 \$	6,405,682 \$	20,075,944 \$	6,292,786 \$	13,783,158

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES
AS OF JUNE 30, 2019

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2018	Decreased	Amount Outstanding June 30, 2019	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 217,000	\$ 36,000	\$ 181,000	\$ 36,000	\$ 145,000
507-509 Westminster	5.00%	499,000	337,000	56,250	280,750	56,250	224,500
		\$	\$ 554,000	\$ 92,250	\$ 461,750	\$ 92,250	\$ 369,500

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STATISTICAL SECTION - UNAUDITED

CITY OF ELIZABETH SCHOOL DISTRICT
STATISTICAL SECTION

<u>Contents</u>	<u>Page</u>
Financial Trends:	
These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.	J-1 to J-4
Revenue Capacity:	
These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.	J-5 to J-9
Debt Capacity:	
These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.	J-10 to J-13
Demographic and Economic Information:	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.	J-14 to J-15
Operating Information:	
These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.	J-16 to J-20

Sources

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

CITY OF ELIZABETH SCHOOL DISTRICT
NET POSITION BY COMPONENT
UNAUDITED

	FOR THE FISCAL YEAR ENDED JUNE 30										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Governmental activities											
Net investment in capital assets	\$ 390,057,178	\$ 386,570,311	\$ 394,106,692	\$ 440,296,632	\$ 426,831,710	\$ 419,266,069	\$ 410,738,302	\$ 413,734,515	\$ 407,746,904	\$ 410,706,166	
Restricted	6,022,805	3,352,074	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)	(227,933,955)	
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	\$ 182,772,211	
Business-type activities											
Net investment in capital assets	\$ 590,736	\$ 473,462	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412	\$ 201,820	\$ 22,228	
Unrestricted	383,719	1,312,643	1,295,197	1,225,868	1,607,028	1,530,258	2,223,349	2,101,539	1,766,984	800,360	
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	\$ 822,588	
District-wide											
Net investment in capital assets	\$ 390,647,914	\$ 387,343,773	\$ 394,601,765	\$ 440,862,193	\$ 427,290,032	\$ 419,807,763	\$ 411,241,313	\$ 414,115,927	\$ 407,948,724	\$ 410,728,394	
Restricted	6,022,805	3,352,074	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)	(223,919,926)	(227,133,595)	
Total district net position	\$ 365,115,513	\$ 357,992,283	\$ 383,905,377	\$ 422,292,850	\$ 391,704,142	\$ 210,100,450	\$ 211,194,682	\$ 192,850,669	\$ 184,028,798	\$ 183,594,799	

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	2019
Expenses										
Governmental activities										
Instruction										
Regular	\$ 138,562,381	\$ 140,540,464	\$ 164,740,364	\$ 156,299,752	\$ 163,858,030	\$ 157,170,915	\$ 225,552,409	\$ 254,916,578	\$ 247,567,194	\$ 236,749,810
Special education	18,083,390	18,532,111	21,485,247	22,684,929	22,729,044	7,637,454	90,370,336	100,255,841	102,237,581	97,963,111
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	52,414,359	50,183,932
School-sponsored/Other instructional	6,808,677	6,071,261	6,889,066	8,961,563	8,961,563	6,801,837	10,674,258	11,389,712	12,013,592	11,073,460
Community service	291,774	286,615	390,592	316,274	324,002	341,172	639,556	733,662	975,229	972,141
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	97,507,910	90,015,868	87,937,306
School administrative services	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	18,872,557	18,730,110	18,523,114	20,695,088
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	14,331,963	12,946,381
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	13,456,632	13,756,459
Business and other support services	9,366,197	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	61,217,436	68,834,542	72,665,054	68,923,623
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	22,842,987	32,485,717
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	430,343
Interest on long-term debt	132,577	133,362	96,522	115,221	495,380	609,134	531,855	32,238	27,625	14,013
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	19,326,767
Total governmental activities expenses	437,254,574	439,117,895	498,591,558	524,707,862	538,608,041	561,388,985	600,816,433	675,900,626	663,564,953	653,438,152
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	21,118,579
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	21,118,579
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	\$ 683,581,456	\$ 674,576,731
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 13,228,217	\$ 11,466,168	\$ 14,643,844	\$ 15,445,383	\$ 16,236,981	\$ 16,236,981	\$ 124,616,457	\$ 166,042,734	\$ 176,383,481	\$ 148,789,853
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	148,789,853
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	2,067,485
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	17,904,868
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	19,972,353
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	\$ 168,762,206

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental activities	\$ (424,026,357)	\$ (427,651,727)	\$ (483,947,714)	\$ (509,262,479)	\$ (522,371,060)	\$ (545,152,004)	\$ (476,199,976)	\$ (509,857,893)	\$ (487,181,473)	\$ (504,668,299)
Business-type activities	157,506	808,969	3,941	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)
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)	\$ (487,695,610)	\$ (505,814,525)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 44,248,475	\$ 48,673,323	\$ 48,673,323	\$ 48,673,323	\$ 52,313,124	\$ 52,313,124	\$ 59,813,124	\$ 59,813,124	\$ 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	366,789,010
Federal and State aid restricted				1,984,956	1,426,535	3,145,731	67,395,262	76,184,874	67,700,647	67,630,562
Miscellaneous income	2,362,022	1,596,171	11,589,306				2,990,206	4,081,183	5,485,250	4,862,870
Disposal of Capital Assets									(18,378)	
Prior Year Accounts Receivable Cancelled							(2,164,050)			
Prior Year Accounts Payable Cancelled							1,292,501			
Total governmental activities	\$ 457,903,885	\$ 417,235,911	\$ 510,056,643	\$ 547,648,793	\$ 501,732,567	\$ 555,178,147	\$ 479,402,387	\$ 491,757,289	\$ 491,561,947	\$ 499,095,565
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	\$ 491,561,947	\$ 499,095,565
Change in Net Assets										
Governmental activities	\$ 33,877,528	\$ (10,415,816)	\$ 26,108,929	\$ 38,386,314	\$ (20,638,493)	\$ 10,026,143	\$ 3,202,412	\$ (18,100,603)	\$ 4,380,474	\$ (5,572,734)
Business-type activities	161,760	809,650	4,165	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)
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)	\$ 3,866,337	\$ (6,718,960)

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	2019	
General Fund	\$ 622,805	\$ 4,720	\$ 7,173,983	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007	\$ -	\$ -	\$ -	
Restricted	(19,766,258)	(19,132,254)	(16,435,424)	(12,948,807)	(21,855,329)	(18,134,895)	-	-	-	-	
Unreserved (deficit)	(19,143,453)	(19,127,534)	(9,261,441)	(11,421,096)	(21,541,565)	(17,458,944)	1,976,007	-	-	-	
Total general fund	\$ (19,143,453)	\$ (19,127,534)	\$ (9,261,441)	\$ (11,421,096)	\$ (21,541,565)	\$ (17,458,944)	\$ 1,976,007	\$ -	\$ -	\$ -	
All Other Governmental Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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)	(4,556,972)	(1,191,214)	
Special revenue fund (deficit)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(4,592,194)	(4,557,064)	(4,556,972)	(4,448,863)	
Total all other governmental funds	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (1,287,937)	\$ (4,592,194)	\$ (5,493,594)	\$ (3,756,681)	\$ (5,640,077)	

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

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Local tax levy	\$ 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	\$ 59,813,124
Tuition charges	184,537	262,350	119,722	101,730	141,288	278,995	251,955	333,618	408,027	537,142
Miscellaneous	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	4,351,302
State sources	353,387,107	349,792,350	438,218,790	494,122,902	446,841,042	454,429,467	462,992,105	478,993,058	480,930,836	510,514,491
Federal sources	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	21,403,770
Total revenue	471,132,102	428,702,079	524,700,487	563,094,176	517,969,548	527,831,578	546,053,635	562,340,315	567,879,616	596,619,829
Expenditures										
Instruction										
Regular instruction	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	133,837,694
Special education instruction	18,083,390	18,532,111	21,485,247	22,684,929	22,729,044	20,897,481	52,576,717	54,643,273	55,921,864	56,422,764
Other special instruction	13,924,307	13,831,716	15,711,941	16,599,480	20,804,598	20,804,598	22,256,473	24,100,693	25,745,542	27,133,200
Other instruction	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	6,383,093
Community service	291,774	286,615	390,592	316,274	324,002	341,172	338,366	355,408	476,865	524,816
Support Services:										
Tuition	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	28,564,207
Student & inst. related services	41,991,513	33,756,559	40,463,064	56,160,313	54,991,562	56,331,695	55,113,551	56,768,515	48,317,934	51,761,133
General administration	5,099,651	6,004,118	6,322,646	6,493,487	7,643,539	9,800,109	17,927,304	17,624,087	17,313,006	19,691,658
School administrative services	16,738,433	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	7,479,054	11,801,538	5,784,708	6,199,816
Central services & Admin Info Tech	-	-	-	-	-	-	9,982,315	11,145,289	9,497,592	10,561,404
Plant operations and maintenance	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	54,604,046
Pupil transportation	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	30,820,397
Business and other support services	9,366,197	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	13,402,572	14,143,250	14,845,671	16,265,534
Unallocated benefits	89,075,708	93,072,084	104,048,348	115,706,140	116,357,808	122,605,250	133,402,572	141,438,250	148,451,671	162,265,534
Special Schools	29,525	36,214	90,742	117,441	93,473	90,927	278,524	249,261	272,265	430,326
Capital outlay	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	15,037,066
Total expenditures	475,404,394	432,856,002	506,521,589	570,425,124	530,924,641	523,311,656	529,129,185	567,049,014	569,597,351	604,037,155
Excess (Deficiency) of revenues over (under) expenditures	(4,272,292)	(4,153,923)	18,178,898	(7,330,948)	(12,955,093)	4,519,922	16,924,450	(4,708,699)	(1,717,735)	(7,417,326)
Other Financing sources (uses)										
Capital leases (non-budgeted)	-	-	-	-	-	-	2,580,215	1,831,292	15,040,838	5,533,930
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	5,533,930
Net change in fund balances	(4,272,292)	(4,153,923)	18,178,898	(7,330,948)	(12,955,093)	4,519,922	18,633,116	(2,877,407)	13,323,103	(1,883,396)
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	Prior Year Accounts Payable Cancelled	E-Rate Reimbursements	Miscellaneous	Total
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	884,698	1,144,409	5,801,481
2019	621,010	103,519	-	1,042,557	746,029	1,721,637	4,234,752

Source: District records

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

Fiscal Year Ended June 30,	ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY										Total Assessed Value ^c
	Vacant Land	Residential	Farm Regg.	Qfarm	Commercial	Industrial	Apartment	Tax Exempt Property ^c			
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	54,636,200	523,010,100	-	-	149,775,000	79,218,500	96,934,800	903,622,000			1,807,196,600
2019	53,223,700	523,686,000	-	-	150,528,400	84,877,400	99,384,100	911,699,600			1,823,399,200

Less : Tax Exempt Property	Net Valuation Taxable		Estimated Actual (County Equalized) Value		Total Direct School Tax Rate ^b	
	Public Utilities ^a		Equalized) Value		Equalized) Value	Tax Rate ^b
2010	1,555,416	906,491,116	8,719,395,910	0.054	8,719,395,910	0.054
2011	1,703,901	906,866,041	7,803,455,304	0.054	7,803,455,304	0.054
2012	1,947,513	901,140,013	7,089,935,735	0.054	7,089,935,735	0.054
2013	1,716,152	897,432,852	6,809,535,047	0.058	6,809,535,047	0.058
2014	1,601,776	900,763,476	6,569,586,764	0.058	6,569,586,764	0.058
2015	1,734,715	897,539,015	6,864,594,705	0.067	6,864,594,705	0.067
2016	1,800,188	902,040,188	6,803,176,683	0.066	6,803,176,683	0.066
2017	2,047,964	903,427,964	6,965,180,975	0.066	6,965,180,975	0.066
2018	1,864,633	905,439,233	7,548,760,088	0.066	7,548,760,088	0.066
2019	1,731,063	913,430,663	8,365,403,836	0.065	8,365,403,836	0.065

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		
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
2019	0.065	0.000	0.065	0.175	0.047		0.288

Source: Abstract of Ratables Union County

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

Taxpayer	2019		2010	
	Taxable Assessed Value	% of Total District Net Assessed Value	Taxable Assessed Value	% of Total District Net Assessed Value
Taxpayer 1	57,720,000	6.40%	N/A	N/A
Taxpayer 2	14,104,600	1.56%	N/A	N/A
Taxpayer 3	10,086,300	1.12%	N/A	N/A
Taxpayer 4	9,202,400	1.02%	N/A	N/A
Taxpayer 5	8,502,800	0.94%	N/A	N/A
Taxpayer 6	8,246,300	0.91%	N/A	N/A
Taxpayer 7	6,390,400	0.71%	N/A	N/A
Taxpayer 8	4,681,000	0.52%	N/A	N/A
Taxpayer 9	4,343,200	0.48%	N/A	N/A
Taxpayer 10	4,237,900	0.47%	N/A	N/A
Total	\$ 127,514,900	14.14%	\$ -	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	
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%	-
2019	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							Percentage of Personal Income ^a	Per Capita ^a
	General		Mortgage	Capital Leases	Note Payable	Total District	Personal Income ^a		
	Obligation	Bonds							
2010	-	-	-	\$2,600,594	-	\$2,600,594	0.04%	\$21	
2011	-	-	-	2,311,078	-	2,311,078	0.04%	18	
2012	-	-	-	2,822,119	-	2,822,119	0.04%	22	
2013	-	-	-	2,958,439	-	2,958,439	0.04%	23	
2014	-	-	-	17,744,477	-	17,744,477	0.25%	139	
2015	-	-	788,500	21,812,540	-	22,601,040	0.32%	176	
2016	-	-	738,500	18,958,755	6,096,958	25,794,213	0.34%	200	
2017	-	-	646,250	27,979,709	-	28,625,959	0.37%	223	
2018	-	-	554,000	20,947,695	-	21,501,695	0.27%	165	
2019	-	-	461,750	20,075,944	-	20,537,694	0.25%	159	

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 ^a of Property	Per Capita ^b
	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, 2019
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	\$ 137,910,885	100%	\$ 137,910,885
City of Elizabeth Parking Authority	5,370,000	100%	5,370,000
County of Union - City's Share	967,594,183	11.43%	110,570,080
Subtotal, overlapping debt			<u>253,850,965</u>
Elizabeth District Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 253,850,965</u>

Sources: City of Elizabeth Chief Financial Officer

CITY OF ELIZABETH SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 UNAUDITED

Legal Debt Margin Calculation for Year 2019

Equalized valuation basis	2017	\$	6,993,686,020
	2018	\$	7,449,421,488
	2019	\$	8,207,284,287
	[A]	\$	<u>22,650,391,795</u>
Average equalized valuation of taxable property	[A/3]	\$	7,550,130,598
Debt limit (4% of average equalization value)	[B]		302,005,224
Total Net Debt Applicable to Limit	[C]		-
Legal debt margin	[B-C]	\$	302,005,224

	Fiscal Year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Debt limit	\$ 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	\$ 302,005,224	
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-	
Legal debt margin	\$ 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	\$ 302,005,224	
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
UNAUDITED

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2009	125,285	\$6,614,045,720	\$52,792	12.50%
2010	124,969	6,218,332,471	49,759	12.70%
2011	125,660	6,407,403,400	50,990	12.90%
2012	126,458	6,701,009,420	52,990	12.90%
2013	127,558	6,999,490,134	54,873	11.30%
2014	128,705	7,166,423,105	55,681	8.40%
2015	129,007	7,556,068,997	58,571	6.40%
2016	128,640	7,793,525,760	60,584	6.20%
2017	130,215	8,024,369,160	61,624	5.70%
2018	128,885	8,301,869,505	64,413	5.10%

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

	2019		2010		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Tritas Regional Medical Center	2,300	1.84%	New England Motor Freight	3,900	4.33%
APM Terminals Elizabeth, LLC	1,917	1.53%	Mahe Terminals	1,700	1.89%
Mahe Terminals LLC	1,131	0.90%	Tritas Hospital	1,674	1.86%
Allied Beverage Group LLC	1,000	0.80%	Wakefern Food Corp.	634	0.70%
Wakefern Food Corp.	991	0.79%	Actavis	544	0.60%
AFI Food Service	566	0.45%	Olympia Trail Bus Co.	527	0.59%
Olympia Trail Bus Company Inc.	544	0.44%	AFI Food Service	488	0.54%
Fedway Associates, Inc.	520	0.42%	Papetti/Michael Foods	397	0.44%
Actavis	369	0.30%	Duro Bag Co.	240	0.27%
Atlanta Food Corp.	302	0.24%	Atlanta Food Corp.	191	0.21%
	9,640	7.71%		10,295	11.44%

Source: District Records

CITY OF ELIZABETH SCHOOL DISTRICT
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
UNAUDITED

<u>Function/Program</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>	<u>2019</u>
Instruction:										
Regular	1,690	1,566	1,930	2,022	2,068	2,012	1,924	2,043	2,020	1,960
Special education	425	435	234	247	313	286	279	300	308	232
Other special education	214	200	188	190	152	144	130	167	187	278
Vocational	12	13	8	8	21	18	15	13	16	13
Other instruction	167	171	75	74	79	79	72	76	81	78
Support Services:										
Student & instruction related services	454	414	450	477	462	402	368	406	418	545
General administration	8	8	7	7	9	8	7	6	8	8
School administrative services	108	106	117	115	106	103	98	116	118	123
Central services	24	27	19	18	29	23	25	28	28	31
Administrative information technology	52	52	50	49	40	40	40	44	46	43
Plant operations and maintenance	573	565	625	674	584	536	510	571	592	470
Pupil transportation	32	28	12	10	64	62	58	65	62	71
Other support services	205	191	183	185	193	172	164	172	182	179
Food Service	243	216	164	195	218	197	182	185	193	302
Total	4,207	3,992	4,062	4,271	4,338	4,082	3,872	4,192	4,259	4,333

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT
OPERATING STATISTICS
UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio						Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Early Childhood	Elementary K-8 ^d	Middle School ^d	Senior High School	9.4	10.1				
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	7.35%	2,117	13.0	13.8	-	13.7	27,233.2	25,663.6	2.08%	94.24%		
2019	27,470	589,000,090	21,442	2.93%	2,139	12.8	13.7	-	13.5	27,453.3	25,947.7	0.81%	94.52%		

Sources: District records

a Operating expenditures equal total expenditures less debt service and capital outlay.
 b Teaching staff includes only full-time equivalents of certificated staff.
 c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).
 d In 2009/2010 Middle Schools were combined with Elementary Schools. Enrollment at Elementary Schools in 2011/2012 consists of grades K-8.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<i>Elementary</i>										
Number 1 G. Washington (1971)										
Square Feet	156,748	156,748	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,027	1,280	1,313	1,344	1,365	1,343	1,406	1,437	1,484	1,443
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	440	594	635	644	682	695	680	668	693	655
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	602	602	651	658	687	702	711	710	748	728
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	778	852	792	846	884	918	960	976	1,031	1,085
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	676	703	733	742	670	681	670	683	671	688
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	435	484	455	481	476	478	451	464
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	96,600	96,600	96,600	110,510	110,510
Capacity (students)										
Enrollment	764	764	764	779	783	792	842	833	839	875
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	646	646	664	644	682	693	661	688	650	666
Number 16 Madison Monroe (1917)										
Square Feet	45,655	45,655	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	554	714	770	782	786	731	680	712	706	658
Number 5 Mable Holmes (1914)										
Square Feet	111,156	111,156	140,236	140,236	140,236	140,236	140,236	140,236	140,236	140,236
Capacity (students)										
Enrollment	-	819	968	1,059	970	968	974	928	915	864
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	577	577	563	561	539	578	560	545	581	573
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	678	735	741	714	714	707	662	657	633	656
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	371	371	452	457	421	397	360	392	394	382
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	40,805	80,760	80,760	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	140	169	192	218	418	493	597	637	612	581
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	69,236	92,236	92,236	92,236	92,236	93,000	99,000	99,000
Capacity (students)										
Enrollment	639	726	743	757	715	799	773	738	787	848
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	555	555	560	597	612	691	653	663	666	609
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	70,000	70,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	483	526	524	524	502	499	504	500	650	680

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building										
Number 27 Dr. Antonio Pantoja										
Square Feet	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806	118,806
Capacity (students)										
Enrollment	892	1,012	1,029	1,033	979	989	1,023	1,026	1,005	971
Number 28 Juan Pablo Duarte-Jose Julian Marti										
Square Feet	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532	119,532
Capacity (students)										
Enrollment	816	919	906	971	917	948	994	1,006	983	952
Number 29 Dr. Albert Einstein (2006)										
Square Feet	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666
Capacity (students)										
Enrollment	665	798	810	811	793	804	811	824	809	890
Number 30 Ronald Regan (2006)										
Square Feet	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)										
Enrollment	677	784	778	784	791	767	791	817	788	808
Number 31 Monsignor Joao S. Antao										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	144,000	144,000	144,000
Capacity (students)										
Enrollment	345	677	772	777	945	967	959	965	1,091	1,108
Number 8 I Prep Academy										
Square Feet	-	-	-	40,516	40,516	40,516	40,516	40,516	40,516	40,516
Capacity (students)										
Enrollment	-	-	-	-	383	406	405	428	429	431
Early Childhood Centers										
Number 50 Francis E Smith Early Childhood Center (2002)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)										
Enrollment	300	300	300	300	300	309	300	304	310	304
Number 51 Donald Stewart Early Childhood Center (2004)										
Square Feet	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140
Capacity (students)										
Enrollment	300	300	300	300	300	306	307	304	304	300
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	54,959	54,959	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857
Capacity (students)										
Enrollment	300	300	300	300	300	308	307	306	305	307
High School										
John E Dwyer Tech Academy (1977)										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)										
Enrollment	679	687	721	769	816	840	840	933	866	928
Admiral William F. Halsey /Aboff Building (1983)										
Square Feet	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109	29,109
Capacity (students)										
Enrollment	944	1,054	1,030	1,102	1,105	1,277	1,277	1,115	1,115	1,111
Number 84 Thomas Jefferson Arts Academy (1929)										
Square Feet	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020	177,020
Capacity (students)										
Enrollment	814	889	836	797	827	929	1,066	1,078	1,118	1,123
Thomas A. Edison Career and Technical Academy (1937)										
Square Feet	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440	136,440
Capacity (students)										
Enrollment	655	720	663	694	700	687	670	523	593	650
Edison Academy Annex										
Square Feet	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	195	199	222
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	49,448	49,448	53,088	53,088	53,088	53,088	53,088	117,344	117,344	117,344
Capacity (students)										
Enrollment	-	-	-	-	-	-	-	985	1,001	1,014
Number 82A Dwyer Academy Annex										
Square Feet								69,236	63,236	63,236
Capacity (students)										
Enrollment								355	356	410
Number 89 Frank J. Cicarell										
Square Feet								183,822	183,822	183,822
Capacity (students)										
Enrollment								979	1,068	1,152

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<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	712	712	730	828	791	847	848	862	854	827
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	1,390	910	998	994	1,018	1,004	1,034	1,055	1,077	1,087
Number 90 J.C. Bollwage Finance Academy										
Square Feet	40,805	40,805	53,088	53,088	53,088	53,088	53,088	53,088	53,088	53,088
Capacity (students)										
Enrollment	-	-	-	-	-	-		299	397	420

Number of Schools at June 30, 2019
 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
George Washington School # 1	N/A	\$ 289,029	\$ 320,194	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 460,240	\$ 402,991	\$ 4,323,789
Winfield Scott School # 2	N/A	143,350	137,726	156,768	122,078	241,574	176,863	152,610	173,055	181,259	150,376	1,635,659
Peterstown School # 3	N/A	175,176	165,712	145,007	139,251	151,477	145,658	594,934	180,337	154,440	151,737	2,003,729
Marquis de Lafayette #6	N/A	206,933	212,437	231,061	251,132	322,983	281,201	314,090	328,222	306,511	322,419	2,776,989
Elmora School # 12	N/A	84,728	91,942	112,565	152,422	156,558	173,588	122,591	163,505	158,880	136,204	1,352,983
Benjamin Franklin School # 13	N/A	114,854	113,223	121,994	170,107	134,692	158,542	137,302	230,303	179,100	218,987	1,579,104
Abraham Lincoln School # 14	N/A	144,092	128,599	170,121	170,704	308,413	224,614	182,406	265,494	234,272	293,602	2,122,317
Christopher Columbus School # 15	N/A	80,941	80,535	96,208	150,400	107,998	105,677	223,023	147,571	119,246	196,163	1,307,761
Madison Monroe School # 16	N/A	90,131	134,423	181,575	192,151	327,776	207,067	180,957	187,025	176,845	188,764	1,866,714
Mabel Holmes School # 5	N/A	200,200	210,423	274,724	293,791	340,239	287,850	237,232	296,197	277,977	287,697	2,706,330
Robert Morris School # 18	N/A	87,097	109,494	113,275	150,390	229,325	116,071	112,664	232,361	159,532	196,335	1,506,544
Woodrow Wilson School # 19	N/A	109,783	144,232	170,220	161,453	165,004	164,126	122,451	231,102	184,010	221,332	1,673,713
John Marshall School # 20	N/A	103,939	88,242	130,342	91,725	104,991	146,442	95,911	201,043	137,596	206,012	1,306,243
No. 87 Lower Academy	N/A	60,699	70,776	67,519	42,781	42,480	98,730	54,545	72,217	294,135	59,033	862,915
No. 90 J.C. Bollwage Finance Academy	N/A	110,657	108,735	133,160	134,837	325,259	173,547	133,456	102,050	165,736	163,359	1,550,797
No. 82A Dwyer Academy Annex	N/A	135,127	155,974	176,572	214,207	182,940	237,448	287,204	247,585	408,800	162,691	2,208,548
Charles Hudson # 25	N/A	155,567	154,016	155,420	161,232	259,708	213,826	163,798	222,742	202,534	172,486	1,861,329
No. 23 N. Murray Butler (prev 26)	N/A	125,752	121,675	98,049	159,667	136,178	188,034	110,413	212,541	178,319	188,260	1,518,888
Terence Reilly School # 7	N/A	311,417	302,899	238,518	339,732	308,449	269,185	360,318	371,811	304,951	426,241	3,233,521
Alexander Hamilton #80	N/A	138,273	178,671	230,826	246,767	471,970	260,008	187,105	241,804	536,031	259,199	2,750,653
Joseph Batim #4	N/A	190,047	207,254	235,985	269,503	293,267	236,886	314,756	275,848	233,148	353,402	2,610,096
Dwyer/Halsey Academy	N/A	716,486	690,699	672,616	843,746	1,395,217	873,083	856,488	834,875	1,101,290	878,255	8,862,755
No. 84 Jefferson Arts Academy	N/A	357,678	292,834	296,311	415,480	348,965	413,152	293,826	421,500	428,995	419,042	3,687,784
No. 83A Halsey Health & Safety Annex	N/A	48,942	60,824	108,139	58,067	80,038	136,218	64,688	93,690	81,914	85,898	818,418
No. 87 Edison Career & Tech. Academy	N/A	280,608	246,693	304,552	346,915	714,773	371,717	234,892	300,127	379,982	323,161	3,503,420
Francis C. Smith ECC #50	N/A	74,494	83,352	92,725	93,206	86,412	88,091	76,256	136,392	96,475	116,622	944,025
Donald Stewart ECC #51	N/A	98,785	87,931	94,980	110,461	86,542	100,564	95,739	161,207	127,925	101,612	1,065,746
Dr. Martin Luther King ECC #52	N/A	85,980	90,975	92,608	88,265	107,675	94,489	115,053	188,622	112,888	118,899	1,039,498
Dr. Antonia Pantoja #27	N/A	113,124	115,045	136,351	141,055	166,855	175,607	169,698	188,822	217,983	242,778	1,727,318
Juan Pablo Duarte-Jose Julian Marti #28	N/A	137,705	147,895	149,246	191,234	181,106	197,885	229,745	178,545	216,924	289,318	1,919,602
Dr. Albert Einstein #29	N/A	134,958	147,143	217,836	180,704	206,545	203,937	175,351	210,741	306,378	325,197	2,108,790
Ronald Regan Academy #30	N/A	139,718	141,287	156,455	187,396	191,550	182,024	160,413	227,246	244,181	298,773	1,929,023
Victor Mavlag #21	N/A	-	-	-	-	58,706.00	118,877	201,303	147,065	190,941	185,941	902,813
iPrep Academy #8	N/A	-	-	-	-	80,192.00	149,905	111,059	93,347	78,286	88,085	600,874
No. 89 Frank Ciccarell	N/A	-	-	-	-	-	-	-	79,817	158,332	276,817	514,966
No. 22 W. Halloran	N/A	-	-	-	-	-	-	-	-	197,265	222,416	419,681
No. 26 Dr. Orlando Edreira Academy	N/A	153,999	161,077	171,172	154,340	210,242	157,252	175,527	214,015	223,616	297,373	1,918,613
Mitchell Bldg/School 23 Annex	N/A	-	-	-	-	-	-	-	-	-	-	-
		\$ 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	\$ 9,027,477	\$ 72,803,337
												17,285

* School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

CITY OF ELIZABETH SCHOOL DISTRICT
INSURANCE SCHEDULE
UNAUDITED

<u>Description</u>	<u>Coverage Limits</u> <u>(in thousands)</u>	<u>Deductible</u> <u>(in thousands)</u>
Property and Casualty Program		
Property Package		
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
Cyber, Privacy and Network		
Maximum Single Limit	1,000	
Policy Aggregate	1,000	25
Pollution		
Per Pollution Condition	1,000	
Policy Aggregate	1,000	100
Excess Liability - Crime		
Employee Dishonesty	500	250
Forgery & Alteration	500	250
Money Securities	500	250
Excess - General Liability		
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	
Excess Liability - Auto		
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	
Health		
Varies, multiple designs available		

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SINGLE AUDIT SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 11, 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 also noted an immaterial instance of noncompliance that we have reported to the Board of Education of the City of Elizabeth School District in a separate Auditor's Management Report on Administrative Findings – Financial and Compliance dated December 11, 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

December 11, 2019



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**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, 2019. 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, 2019.

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.

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


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 948

December 11, 2019

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	Federal CIDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance June 30, 2018	Carryover/(Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments	(Accounts Receivables)	Balance at June 30, 2019	Due to Grantor at June 30, 2019
					From	To								
General Fund:														
U.S. Department of Education: Passed - through State Department of Education: Special Education Program (SEMD)	93.778	1905N5MAP	N/A	1,255,739	7/1/2018	6/30/2019	\$	\$	1,255,739	(1,255,739)	\$	\$	\$	\$
Total General Fund														
Special Revenue Fund:														
U.S. Department of Education: Passed - through State Department of Education: Special Education Cluster	84.027	S027A1511000	IDEA236019	7,569,140	7/1/2018	6/30/2019	(1,102,813)		5,756,355	(6,787,641)	121,641	(1,031,286)		
IDEA	84.027	S027A1511000	IDEA236018	7,364,637	7/1/2017	6/30/2018			981,172					
IDEA Preschool	84.173	S027A1511000	IDEA236019	142,019	7/1/2018	6/30/2019	(6,220)		141,418	(141,418)				
IDEA Preschool	84.173	S027A1511000	IDEA236018	133,133	7/1/2017	6/30/2018	(1,108,033)		6,884,165	(6,929,059)	121,641	(1,031,286)		
Total Special Education Cluster														
Title I, Part A	84.010	S010A170030	NCLB132019	9,510,423	7/1/2018	6/30/2019			7,352,027	(8,772,580)	(17,939)	(1,420,553)		
Title I, Part A Carryover	84.010	S010A170030	NCLB132018	10,166,876	7/1/2017	6/30/2018	(1,665,959)		1,681,898					
Title I, Part A Carryover	84.010	S010A160030	NCLB132017	9,363,404	7/1/2016	6/30/2017	473,967							473,967
Title I SEA	84.010	S010A170030	NCLB132019	762,004	7/1/2018	6/30/2019	(22,191)		417,107	(548,755)		(131,648)		
Title I SEA	84.010	S010A170030	NCLB132018	866,578	7/1/2017	6/30/2018			22,191					
Title I, Part A, Reallocated	84.010	S027A1511000	NCLB132019	683,180	7/1/2018	6/30/2019			504,380	(635,249)		(101,169)		
Title I, Part A, Reallocated	84.010	S027A1511000	NCLB132018	578,822	7/1/2017	6/30/2018			44,332	(445,855)		(44,493)		
Title IV	84.024	S424A170031	NCLB132019	124,857	7/1/2018	6/30/2019	(14,454)		14,454	(73,426)		(21,150)		
Adult Basic Skills	84.002	N/A	N/A	92,100	7/1/2017	6/30/2018								
Adult Basic Skills	84.002	N/A	N/A	90,000	7/1/2017	6/30/2018	(44,684)		45,931	(1,247)		(73,244)		
Carl Perkins	84.048	V048A140030	N/A	335,617	7/1/2018	6/30/2019	(87,089)		248,819	(322,063)		(43,657)		
Carl Perkins	84.048	V048A140030	N/A	305,596	7/1/2017	6/30/2018	(2,781)		43,430			(235,330)		
Carl Perkins	84.048	V048A140030	N/A	287,971	7/1/2016	6/30/2017	2,781							
Title IIA	84.367	S367A170029	NCLB132019	1,347,647	7/1/2018	6/30/2019	(413,882)		867,732	(1,103,062)	(50)	(235,330)		
Title IIA	84.367	S367A170029	NCLB132018	1,472,625	7/1/2017	6/30/2018			413,932					
Title IIA	84.367	S367A160029	NCLB132017	1,789,790	7/1/2016	6/30/2017	37,376			(37,376)				
Total Special Revenue Fund:														
U.S. Department of Education: Passed - through State Department of Education:	84.365	S365A170030	NCLB132019	1,089,249	7/1/2018	6/30/2019	(217,852)		902,636	(1,051,235)		(148,599)		
Title III A	84.365	S365A170030	NCLB132018	1,199,980	7/1/2017	6/30/2018			217,852					
Title III A	84.365	S365A170030	NCLB132017	203,008	7/1/2016	6/30/2017	(43,404)		152,543	(181,291)		(28,748)		
Title III Immigrant	84.186	N/A	N/A	252,054	7/1/2017	6/30/2018			43,404					
Disaffected Youth	84.186	N/A	N/A	251,100	9/1/2003	6/30/2004								
Disaffected Youth	84.186	N/A	N/A	285,576	9/1/2002	6/30/2003								
Junior ROTC Program	12.355	N/A	N/A	85,150	7/1/2018	6/30/2019	7,096		78,284	(85,151)		(6,867)		
Junior ROTC Program	12.355	N/A	N/A	85,150	7/1/2017	6/30/2018			7,096	(306)				
Emergency/Impact Aid - Displaced Students	84.938C	N/A	N/A	515,625	7/1/2017	6/30/2018	(504,179)		515,625	(306)		(6,867)		
Total Special Revenue Fund														
Enterprise Fund:														
U.S. Department of Agriculture: Passed - through State Department of Education: Child Nutrition Cluster	10.553	191N304N1099	N/A	4,231,799	9/1/2018	6/30/2019	(416,367)		3,856,635	(4,231,799)		(375,164)		
School Breakfast Program	10.553	191N304N1099	N/A	4,096,415	9/1/2017	6/30/2018			416,367					
National School Lunch Program	10.555	191N304N1099	N/A	9,749,821	9/1/2018	6/30/2019	(913,523)		8,974,296	(9,749,821)		(775,525)		
National School Lunch Program	10.555	191N304N1099	N/A	9,897,366	9/1/2017	6/30/2018			913,523					
Food Distribution Program	10.555	191N304N1099	N/A	1,157,279	9/1/2018	6/30/2019			1,157,279	(1,068,654)				
Food Distribution Program	10.555	191N304N1099	N/A	1,157,279	9/1/2017	6/30/2018			73,936	(77,339)		(3,403)		
After School Snack Program	10.555	191N304N1099	N/A	37,935	9/1/2017	6/30/2018	(2,743)		2,743					
After School Snack Program	10.555	191N304N1099	N/A	375,039	9/1/2017	6/30/2018			375,039					
Summer Food Service Program	10.559	191N304N1099	N/A	375,039	9/1/2018	6/30/2019	(1,332,633)		15,769,818	(15,502,652)		(1,154,092)		
Total Child Nutrition Cluster														
Supplemental Nutrition Assistance Program	10.551	191N304N1099	N/A	202,982	9/1/2018	6/30/2019	(17,633)		187,067	(202,982)		(15,915)		
Supplemental Nutrition Assistance Program	10.551	191N304N1099	N/A	207,918	9/1/2017	6/30/2018			1,630,447					
Child and Adult Care Food Program	10.558	191N304N1099	N/A	1,659,623	9/1/2018	6/30/2019	(39,068)		1,659,623	(1,659,623)		(29,176)		
Child and Adult Care Food Program	10.558	191N304N1099	N/A	1,351,694	9/1/2017	6/30/2018			39,068					
Fresh Fruit and Vegetables	10.582	191N304L1603	N/A	315,885	9/1/2018	6/30/2019			280,560	(315,885)		(35,325)		
Fresh Fruit and Vegetables	10.582	191N304L1603	N/A	306,036	9/1/2017	6/30/2018			17,959,991	(17,681,142)		(1,234,508)		
Total Enterprise Fund														
Total Federal Financial Assistance														

See accompanying notes to schedules of expenditures of awards and financial assistance.

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From - To	Balance at June 30, 2018		Carryover (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2019		Memo
				Unearned Revenue/ (Accounts Receivable)	Due to Grantor					(Accounts Receivable)	Unearned Revenue/ Interfund Payable	
State Department of Education												
General Fund:												
State Aid Public - Cluster												
Equitization Aid	19-495-034-5120-078	\$ 321,671,446	07/01/18 to 06/30/19	\$	\$	\$ 289,719,168	\$ (321,671,446)	\$ (31,952,278)	\$	\$	\$ 31,952,278	\$ 317,023,786
Equitization Aid	18-495-034-5120-078	317,023,786	07/01/17 to 06/30/18			31,494,519		(31,494,519)				28,521,068
Education Adequacy Aid	19-495-034-5120-083	28,521,068	07/01/18 to 06/30/19			25,688,012	(28,521,068)	2,833,056				28,521,068
Education Adequacy Aid	18-495-034-5120-083	28,521,068	07/01/17 to 06/30/18			2,833,057		(2,833,057)				22,973,894
Special Education Aid	19-495-034-5120-089	22,973,894	07/01/18 to 06/30/19			20,691,850	(22,973,894)	2,282,044				13,554,525
Special Education Aid	18-495-034-5120-089	22,973,894	07/01/17 to 06/30/18			1,346,565		(1,346,565)				12,177,900
Security Aid	19-495-034-5120-084	12,177,900	07/01/18 to 06/30/19			10,698,244	(12,177,900)	1,209,656				9,987,940
Security Aid	18-495-034-5120-084	9,987,940	07/01/17 to 06/30/18			992,245		(992,245)				
Under Adequacy Aid	19-495-034-5120-096	300,000	07/01/18 to 06/30/19			49,672		(49,672)				
Under Adequacy Aid	18-495-034-5120-096	300,000	07/01/17 to 06/30/18			23,508		(23,508)				
PARCC Readiness Aid	19-495-034-5120-096	256,650	07/01/18 to 06/30/19			23,508		(23,508)				
PARCC Readiness Aid	18-495-034-5120-096	256,650	07/01/17 to 06/30/18			24,963		(24,963)				
Per Pupil Growth Aid	19-495-034-5120-101	251,280	07/01/18 to 06/30/19			189		(189)				
Professional Learning Community Aid	18-495-034-5120-101	251,280	07/01/17 to 06/30/18									
Host District Support Aid	19-495-034-5120-102	1,900	07/01/18 to 06/30/19			38,535,850	(38,534,508)	1,488,438				432,700,181
Host District Support Aid	18-495-034-5120-102	1,900	07/01/17 to 06/30/18									
Total State Aid Public - Cluster												
Transportation Aid	19-495-034-5120-014	5,189,194	07/01/18 to 06/30/19			4,673,741	(5,189,194)	515,453				5,189,194
Transportation Aid	18-495-034-5120-014	2,981,056	07/01/17 to 06/30/18			296,151		(296,151)				2,981,056
Transportation Aid	19-495-034-5120-044	1,966,410	07/01/18 to 06/30/19			8,889	(1,966,410)	(1,957,521)				1,966,410
Transportation Aid	18-495-034-5120-044	1,966,410	07/01/17 to 06/30/18			2,286,759		(2,286,759)				2,286,759
Extraordinary Aid	19-495-034-5120-044	2,286,759	07/01/18 to 06/30/19			77,806	(75,050)	(2,756)				75,050
Extraordinary Aid	18-495-034-5120-044	2,286,759	07/01/17 to 06/30/18									77,806
Non Public Transportation Aid	N/A	77,806	07/01/18 to 06/30/19									
Non Public Transportation Aid	N/A	77,806	07/01/17 to 06/30/18									
Lead Testing for Schools Aid	18-495-034-5120-104	4,084,896	07/01/18 to 06/30/19			4,084,896	(4,084,896)					4,084,896
Lead Testing for Schools Aid	N/A	4,084,896	07/01/17 to 06/30/18			764,198		(764,198)				764,198
On-behalf TPAF non-contributory insurance	19-495-034-5094-004	36,507,475	07/01/18 to 06/30/19			36,507,475	(36,507,475)					36,507,475
On-behalf TPAF non-contributory insurance	18-495-034-5094-004	36,507,475	07/01/17 to 06/30/18			16,906,372		(16,906,372)				16,906,372
On-behalf TPAF post retirement medical	19-495-034-5094-001	16,906,372	07/01/18 to 06/30/19			36,913	(16,906,372)					16,906,372
On-behalf TPAF post retirement medical	18-495-034-5094-001	16,906,372	07/01/17 to 06/30/18			14,404,416		(14,404,416)				14,404,416
Reimbursed TPAF long-term disability insurance	19-495-034-5094-003	36,913	07/01/18 to 06/30/19			701,591	(741,802)					36,913
Reimbursed TPAF long-term disability insurance	18-495-034-5094-003	36,913	07/01/17 to 06/30/18									36,913
Reimbursed TPAF Social Security Contributions	19-495-034-5094-003	15,146,218	07/01/18 to 06/30/19				(15,146,218)					15,146,218
Reimbursed TPAF Social Security Contributions	18-495-034-5094-003	15,146,218	07/01/17 to 06/30/18									15,146,218
Reimbursed TPAF Social Security Contributions	19-495-034-5094-003	14,397,465	07/01/18 to 06/30/19				(14,397,465)					14,397,465
Reimbursed TPAF Social Security Contributions	18-495-034-5094-003	14,397,465	07/01/17 to 06/30/18									14,397,465
Total General Fund												
Special Revenue Fund:												
Preschool Education Aid	19-495-034-5120-086	44,488,632	07/01/18 to 06/30/19			43,608,976	(44,488,632)	4,452,273				44,046,973
Preschool Education Aid	18-495-034-5120-086	45,570,636	07/01/17 to 06/30/18			4,536,972		(4,536,972)				41,013,664
N.J. Nonpublic Aid:												
Auxiliary Services (Chapter 192):												
Auxiliary Services (Chapter 192):												
Home Instruction	19-100-034-5120-067	7,776	07/01/18 to 06/30/19			1,776	(3,596)					7,776
Home Instruction	18-100-034-5120-067	1,776	07/01/17 to 06/30/18									
Compensatory Education	19-100-034-5120-067	291,880	07/01/18 to 06/30/19			291,880	(214,148)					214,148
Compensatory Education	18-100-034-5120-067	419,002	07/01/17 to 06/30/18			4,314		(4,314)				633,307
English as a Second Language	19-100-034-5120-067	4,314	07/01/18 to 06/30/19			8,220	(1,208)					1,208
English as a Second Language	18-100-034-5120-067	9,957	07/01/17 to 06/30/18									18,157
Remedial Services (Chapter 193):												
Supplemental Instruction	19-100-034-5120-066	140,971	07/01/18 to 06/30/19			160,971	(148,132)					148,132
Supplemental Instruction	18-100-034-5120-066	142,732	07/01/17 to 06/30/18			44,640		(44,640)				145,099
Corrective Speech	19-100-034-5120-066	57,138	07/01/18 to 06/30/19			214,024	(43,569)					43,569
Corrective Speech	18-100-034-5120-066	57,138	07/01/17 to 06/30/18									72,314
Examination & Classification	19-100-034-5120-066	214,024	07/01/18 to 06/30/19			14,005	(190,014)					190,014
Examination & Classification	18-100-034-5120-066	219,662	07/01/17 to 06/30/18									233,667

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

State Grantor/Program Title	Grant or State Project Number	Grant Award	Grant Period From - To	Balance at June 30, 2018		Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Repayment of Prior Years' Balances	Balance at June 30, 2019		Memo	
				Unearned Revenue/ (Accounts Receivable)	Due to Grantor					Unearned Revenue/ Interfund Payable	Due to Grantor		
State Department of Education - Continued													
Special Revenue Fund/Continued:													
N.J. Neighboring Aid/Continued:													
Security Aid Services	19-100-034-5120-509	\$ 205,200	07/01/18 to 06/30/19	\$	4,838	\$	205,200	(177,074)	(4,838)	\$	\$	\$ 177,074	
Security Aid Services	18-100-034-5120-509	106,800	07/01/17 to 06/30/18									111,638	
Transportation	17-100-034-5120-008	52,786	07/01/18 to 06/30/19		5,132	52,786		(52,786)	(5,132)			52,786	
Transportation	19-100-034-5120-064	55,886	07/01/18 to 06/30/19			65,789		(63,723)	(979)		2,066	55,886	
Textbook Aid	18-100-034-5120-064	69,516	07/01/17 to 06/30/18		979							70,495	
Textbook Aid	19-100-034-5120-373	44,352	07/01/17 to 06/30/18		610	44,352		(42,363)	(610)		1,989	42,363	
Technology Aid	18-100-034-5120-373	46,953	07/01/17 to 06/30/18		610							47,563	
Technology Aid	19-100-034-5120-070	132,696	07/01/18 to 06/30/19		3,218	132,696		(132,670)	(3,218)		26	132,670	
Nursing Services Aid	18-100-034-5120-070	138,128	07/01/18 to 06/30/18									141,346	
Nursing Services Aid	95-101		07/01/18 to 06/30/19										
Advanced Computer Science Grant		100,000	07/01/18 to 06/30/19			6,000		(13,695)		(13,695)		13,695	
Building Capacities Pathways Grant		100,000	07/01/18 to 06/30/19			76,419		(11,277)		(11,277)	271	5,277	
Building Capacities Pathways Grant		100,000	07/01/16 to 06/30/17					(685,200)					
Total Special Revenue Fund					271,340	49,466,795		(49,662,321)	(376,039)		1,810,226	4,471,431	87,702,068
State Department of Agriculture													
Enterprise Fund:													
National School Lunch Program (State share)	19-100-010-3350-023	\$ 183,747	07/01/18 to 06/30/19			169,322		(183,747)		(14,425)		14,425	183,747
National School Lunch Program (State share)	18-100-010-3350-023	207,050	07/01/17 to 06/30/18			16,107							207,050
Total Enterprise Fund						185,429		(183,747)		(14,425)		14,425	390,777
Total Expenditures of State Awards					271,340	514,257,281		(515,867,102)	1,331,721		1,810,226	46,052,716	621,272,837

Less: On-Behalf amounts not utilized for determination of Major Programs:
 On-behalf TPAF non-contributory insurance \$ 764,198
 On-behalf TPAF Pension (36,507,475) 36,507,475
 On-behalf TPAF post retirement medical (16,906,372) 16,906,372
 On-behalf TPAF long-term disability insurance (36,913) 36,913
 On-behalf Additional State School Building Aid (4,084,896) 4,084,896
 Total State Financial Assistance Subject to Single Audit \$ 455,957,427 (457,567,248)

See accompanying notes to schedules of expenditures of awards and financial assistance.

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2019

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, 2019

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)

The net adjustment to reconcile from the budgetary basis to the GAAP basis \$1,599,651 consisting of \$1,707,760 for the general fund and (\$108,109) 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	\$1,255,739	\$464,313,274	\$465,569,012
Special Revenue Fund	20,148,032	46,201,223	66,349,255
Food Service Fund	17,681,143	183,746	17,864,889
	<u>39,084,913</u>	<u>510,698,243</u>	<u>549,783,156</u>
Adjustments:			
Local Share of Preschool			
Education Program		3,569,208	3,569,208
GAAP Adjustment		1,599,651	1,599,651
Total Awards &			
Financial Assistance	<u>\$39,084,913</u>	<u>\$515,867,102</u>	<u>\$554,952,015</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, 2019

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	\$5,589,965
Title II, Part A	27,156
Title III, Part A	562,694
Title III, Part A Immigrant	20,366
	<hr/>
	\$6,200,181
	<hr/>

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, 2019. 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, 2019. 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, 2019

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

<u>Program</u>	<u>CFDA</u>
Special Education Medicaid Initiative (SEMI)	93.778
School Support and Academic Enrichment (Title IVA)	84.424
Special Education Cluster:	
Individuals with Disabilities Act (IDEA)	84.027
Individuals with Disabilities Act - Preschool	84.173

- | | |
|---|-----|
| (5) Program Threshold Determination: | |
| Type A Federal Program Threshold > \$1,172,547 | |
| (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, 2019

Section I - Summary of Auditor's Results (Continued)

State Program(s)

(1) Internal Control Over Major State Programs:

- | | |
|--|----|
| (a) Material Weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | No |

(2) Type of Auditor's Report issued on compliance for major state program(s)?	Unmodified
---	------------

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08 and listed in Section III of this schedule?	No
--	----

(4) Identification of Major State Program(s):

<u>Program</u>	<u>State Account Number</u>
State Aid Cluster:	
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
Reimbursed TPAF Social Security Contributions	495-034-5094-003

(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
--	-----

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2019

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 – None Reported

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: 2018-001

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.

Current Status: This condition has been corrected.

Finding: 2018-002

Condition: The District's application for Emergency Impact Aid for Displaced Students had five duplicated students.

Current Status: This condition has been corrected.

