

# **Comprehensive Annual Financial Report**

**of the**

**City of Elizabeth School District**

**County of Union**

**Elizabeth, New Jersey**

**For the Fiscal Year Ended June 30, 2020**

**Prepared by**

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



## TABLE OF CONTENTS

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	1-16
Roster of Officials	17
Consultants and Advisors	18
Organizational Chart	19
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	20-22
<b>REQUIRED SUPPLEMENTARY INFORMATION - Part I</b>	23
Management's Discussion and Analysis (Unaudited)	24-37
<b>BASIC FINANCIAL STATEMENTS</b>	38
A. District-Wide Financial Statements:	39
A-1 Statement of Net Position	40
A-2 Statement of Activities	41
B. Major Fund Financial Statements:	42
Governmental Funds:	
B-1 Balance Sheet	43-44
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balance	45
B-3 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	46
Other Funds:	47
Propriety Funds:	
B-4 Statement of Net Position	48
B-5 Statement of Revenues, Expenses, and Changes in Net Position	49
B-6 Statement of Cash Flows	50
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	51
B-8 Statement of Changes in Fiduciary Net Position	52
<b>Notes to the Financial Statements</b>	53-99

## TABLE OF CONTENTS (Continued)

	Page
<b>REQUIRED SUPPLEMENTARY INFORMATION - Part II</b>	100
C. Budgetary Comparison Schedules:	101
C-1    General Fund	102-112
C-1A  Education Jobs Fund	113-121
C-2    Special Revenue Fund	122
C-3    Budget to GAAP Reconciliation	123
<b>REQUIRED SUPPLEMENTARY INFORMATION - Part III</b>	124
L. Schedules Related to Accounting and Reporting for Pension (GASB 68)	125
L-1    Schedule of the District's Proportionate Share of the Net Pension Liability – Public Employees Retirement System – Last Seven Years	126
L-2    Schedule of the District's Contributions – Public Employees Retirement System – Last Seven Years	127
L-3    Schedule of the District's Proportionate Share of the Net Pension Liability Teachers Pension and Annuity Fund – Last Seven Years	128
L-4    Schedules Related to Accounting and Reporting for Pension (GASB 68) Note to RSI III for the Fiscal Year Ended June 30, 2020	129
<b>REQUIRED SUPPLEMENTARY INFORMATION - Part III</b>	130
M. Schedule Related to Accounting and Reporting for Postemployment Benefits Other Than Pensions (GASB 75)	131
M-1    Schedule of Changes in the Total OPEB Liability and Related Ratios – Last Three Years	132
M-2    Schedules Related to Accounting and Reporting for Postemployment Benefits Other Than Pensions (GASB 75) Note to RSI IV for the Fiscal Year Ended June 30, 2020	133
<b>OTHER SUPPLEMENTARY INFORMATION</b>	134
D. School Based Budget Schedules	135
D-1    Combining Balance Sheet – General Fund	136
D-2    Schedule of Expenditures Allocated by Resource Type – Actual	137-170
D-3    Schedule of Blended Expenditures – Budget and Actual – Blended Resource Fund 15	171-374
E. Special Revenue Fund:	375
E-1    Combining Schedule of Revenues and Expenditures - Budgetary Basis	376
E-1a  Combining Schedule of Revenues and Expenditures - Budgetary Basis Title I	377
E-1b  Combining Schedule of Revenues and Expenditures - Budgetary Basis IDEA	378
E-1c  Combining Schedule of Revenues and Expenditures - Budgetary Basis Title II	379

## TABLE OF CONTENTS (Continued)

	Page
E. Special Revenue Fund (Continued):	
E-1d Combining Schedule of Revenues and Expenditures - Budgetary Basis Title III	380
E-1e Combining Schedule of Revenues and Expenditures - Budgetary Basis IDEA	381
E-1f Combining Schedule of Revenues and Expenditures - Budgetary Basis Adult Basic Skills	382
E-1g Combining Schedule of Revenues and Expenditures - Budgetary Basis Non-Public Programs	383
E-1h Combining Schedule of Revenues and Expenditures - Budgetary Basis Miscellaneous Programs	384-385
E-2 Demonstrably Effective Program Aid Schedule of Expenditures - Budgetary Basis	386
E-3 Early Childhood Program Aid Schedule of Expenditures - Budgetary Basis	N/A
E-4 Distance Learning Network Aid Schedule of Expenditures - Budgetary Basis	N/A
E-5 Instructional Supplement Aid Schedule of Expenditures - Budgetary Basis	N/A
F. Capital Projects Fund	387
F-1 Summary Statement of Project Expenditures – Budgetary Basis	388
F-2 Summary Statement of Revenues, Expenditures and Changes In Fund Balance – Budgetary Basis	389
F-2a Summary Schedule of Project Revenues, Expenditures, Project Balance and Project Status – Budgetary Basis – Various Capital Project Constructed by NJSCC/SDA On-Behalf of the District	390
G. Proprietary Funds	N/A
Enterprise Fund:	
G-1 Combining Statement of Net Position	N/A
G-2 Combining Statement of Revenues, Expenses and Changes in Fund Net Position	N/A
G-3 Combining Statement of Cash Flows	N/A
H. Fiduciary Fund	391
H-1 Combining Statement of Fiduciary Net Position	392
H-2 Combining Statement of Changes in Fiduciary Net Position	393
H-3 Schedule of Receipts and Disbursements - Student Activity Agency Fund	394
H-4 Schedule of Receipts and Disbursements - Payroll Agency Funds	395
H-5 Schedule of Receipt and Disbursements - Health Benefits Agency Funds	N/A

## TABLE OF CONTENTS (Continued)

	<b>Page</b>
I. Long-Term Debt	396
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations Under Capital Leases	397
I-3 Budgetary Comparison Schedule - Debt Service Fund	N/A
I-4 Schedule of Obligations Under Mortgages	398

### STATISTICAL SECTION - UNAUDITED

J-1 Net Position by Component	399
J-2 Changes in Net Position	400-401
J-3 Fund Balances – Governmental Funds	402
J-4 Changes in Fund Balances – Governmental Funds	403
J-5 General Fund Other Local Revenue by Source	404
J-6 Assessed Value and Actual Value of Taxable Property	405
J-7 Direct and Overlapping Property Tax Rates	406
J-8 Principal Property Tax Payers – Current Year and Nine Years Ago	407
J-9 Property Tax Levies and Collections	408
J-10 Ratios of Outstanding Debt by Type	409
J-11 Ratios of Net General Bonded Debt Outstanding	410
J-12 Direct and Overlapping Governmental Activities Debt	411
J-13 Legal Debt Margin Information	412
J-14 Demographic and Economic Statistics	413
J-15 Principal Employers – Current Year and Ten Years Ago	414
J-16 Full-Time Equivalent District Employees by Function/Program	415
J-17 Operating Statistics	416
J-18 School Building Information	417-419
J-19 Schedule of Required Maintenance	420
J-20 Insurance Schedule	421-422

### SINGLE AUDIT SECTION

K-1 Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards	423-424
K-2 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	425-426
K-3 Schedule of Expenditures of Federal Awards, Schedule A	427
K-4 Schedule of Expenditures of State Financial Assistance, Schedule B	428-429
K-5 Notes to the Schedules of Expenditures of Awards and State Financial Assistance	430-432
K-6 Schedule of Findings and Questioned Costs	433-435
K-7 Schedule of Prior Audit Findings	436

**INTRODUCTORY SECTION**



**Olga Hugelmeyer**  
Superintendent of Schools

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

January 19, 2021

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, 2020 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 2019-2020 school year with an enrollment of 27780 students, which is 310 students above the previous year's enrollment. The following details the changes in student enrollment over the last five years.

<u>Year ended</u> <u>June 30,</u>	<u>Student</u> <u>Enrollment</u>	<u>Percent</u> <u>Change</u>
2020	27,780	1.13%
2019	27,470	0.93%
2018	27,218	2.31%
2017	26,604	2.11%
2016	26,053	1.20%

## 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 2020 the school population increased by 9,008 students from an enrollment of 18,772 to 27,780 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 2019-2020 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 the district's standardized assessments from September 2019 to March 2020 affected the types of programs that we implemented and the manner in which each was put into practice.

Due to COVID-19 and the resulting school closures, the State of New Jersey cancelled all statewide student assessments for the spring 2020 testing window, including the springtime administration of the New Jersey Student Learning Assessments (NJSLA), ACCESS for ELLs, and the Dynamic Learning Maps (DLM) assessment.

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 2019-2020 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-12, DRA2, Benchmark, and State Assessment data were extensively examined, when applicable. 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 and to identify areas of need/growth. Plans for student growth were developed in schools based on SMART goals directly developed from grade level benchmarks. In Grades 3-5, the ELA Department conducted voluntary department meetings and provided professional development focused on analyzing the NJSLA-ELA Evidence Statements and NJSLA released items to help teachers tailor instruction based on data findings. In addition, the ELA 6-12 Department examined State Assessment data (specifically Evidence Statements) with 6-12 ELA, Social Studies, ESL and Special Education teachers throughout the year in order to identify strengths and challenges as well as strategies to address or enhance instruction in those areas.

Students in K-3 also began a new reading program, Houghton Mifflin Harcourt (HMH) *Into Reading*, which includes diverse and multicultural fiction and nonfiction texts at every grade level. The program consists of explicit and systematic phonics instruction to ensure students are mastering phonological awareness, phonemic awareness, and phonics skills that serve as the foundation for reading. HMH consultants provided administrators with training on the content and features of the program, while teachers received onsite coaching throughout the year to support instruction. The program provides online interventions for students in K-2 via their *iRead* platform, which is adaptive to each student in order to provide targeted instruction and practice.

In addition to 6-12 curricular revisions, in 2019-2020, the ELA 6-12 Department created comprehensive Advanced Placement (AP) College-Board aligned curricula for AP English Language and Composition and AP English Literature courses. They included the latest AP College-Board changes (rubrics and specific foci). The ELA courses included scope and sequence, pacing guides and resources per marking period, benchmarks and latest rubrics. ELA 9-12 teachers were in-serviced at our September Professional Development Day.

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. In addition to providing interventions on a daily and weekly basis, the ELA 6-12 Department provided an intensification plan for ELA 6-12 students in order to reinforce skills and standards. Those intensification plans emphasized close reading and writing strategies specific to the Narrative, Literary Analysis, Argumentative and Research Simulation tasks.

The language arts literacy program in grades 4-10, Literacy is Essential to Adolescent Development and Success (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. At Grades 6-10, the LEADS curricula continue to be closely aligned with Social Studies and includes close reading strategies at every level.

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. The texts, articles, and resources selected for each grade level serve as windows, mirrors, and sliding glass doors for our students to see themselves in literature and gain cultural awareness. We also aim to promote social awareness through literary instruction and to develop the idea of reading as a lifelong pursuit.

Students eligible for special education services receive reading intervention through the Sunday program. Sunday offers structured, systematic, multisensory reading intervention using proven Orton-Gillingham methods to provide effective intervention individually or in small groups. Students in more restrictive special education settings require an alternative to phonics based programs. These students receive literacy instruction through the Edmark program. Edmark offers a carefully sequenced, highly repetitive word recognition method combined with error-less learning. All students in the special education program receive targeted multisensory instruction throughout all content areas as part of the district's emphasis on literacy instruction to ensure academic success.

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

Ongoing support by the bilingual/ESL coaches for teachers is implemented to provide assistance to novice teachers, and Sheltered Instruction Strategies training to general education teachers with English Language Learners.

The implementation of Social Emotional Learning took part via a variety of teacher Professional Development sessions that began at the High School and middle school grade levels. The foci and goals are specific to the needs of English Language Learners. We aim to promote students' self-awareness, self-management, social-awareness, relationship, and responsible decision-making skills and to improve student attitudes and beliefs about self, others, and school.

Bilingual classrooms in grades K-3, began the implementation of a new Literacy program in Spanish. Houghton Mifflin Harcourt's *Arriba la Lectura* enhanced student learning by providing trans-adapted text and original text specific to the needs and the scope and sequence of the Spanish language. The digital component promoted a higher sense of digital awareness, scaffolding, and visuals that pertain to the language.

ESL teachers built their teaching repertoire by implementing English components from the new Houghton Mifflin Harcourt *Into Reading* program in grades K-3. ESL teachers utilized the resources specific to English Development to scaffold and modify their lessons based on the Social Studies themes.

Scaffolds continue to be made to district ESL Benchmarks for grades K-12 based on the WIDA levels of English Language Proficiency.

K-1 Bilingual teachers were trained in a multisensory, language approach called *Esperanza*. The goal of the *Esperanza* program is to provide a multisensory, sequential, systematic approach to achieve Spanish literacy. Its components include phonological awareness, the alphabetic principle, phonics, early writing skills, oral language, and comprehension.

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.

A record 1,574 students graduated from Elizabeth high schools during commencement ceremonies, which were successfully held as outdoor, in-person events in July 2020 in accordance with COVID-19 mandates and protocols. Additionally, two of our high schools, Elizabeth High School (EHS) and Alexander Hamilton Preparatory Academy, were ranked among the top 1,000 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, as part of its Career and Technical Education (CTE) initiatives, implements the Building Capacity for Career Pathways Programs grant. 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 was introduced in September 2019.

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 2019 boys varsity soccer team won the 2019 North 2, Group 4 state championship and were Union County Co-Champions. The 2019-2020 boys basketball team won the 2020 North 2, Group 4 state championship just prior to the COVID pandemic abruptly ending their season. Their final game, a win in the Group 4 semifinals, was Coach Phil Colicchio's 500th career win. EPS also entered a partnership with the Real Madrid Foundation to provide targeted students at Juan Pablo Duarte- José Julián Martí School No. 28 with an after school program that blends classroom and athletic education. The program teaches values such as teamwork, respect, motivation, social integration, inclusion, and equality.

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.

Among the highlights of Elizabeth's arts program during the 2019-2020 school year was the Elizabeth High School Marching Band winning a US Bands State Championship, a Thomas Jefferson Arts Academy student receiving honorable mention recognition for the 2020 Scholastic Art and Writing Awards, Jefferson Arts Academy sweeping the classical play categories among its nine Foxy Awards nominations from Montclair State University for the annual MSU Theater Night Awards, and the EHS instrumental band playing side-by-side performances with the New Jersey Symphony Orchestra while younger students from various schools in the district were in attendance.

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 administration of benchmark and state assessments was affected during the 2019-2020 school year due to the COVID-19 pandemic. The State of New Jersey, due to schools being closed throughout the state from March through June, cancelled all statewide student assessments for the spring 2020 testing window.

The district continued to host its after-school program beginning in October 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. The program typically runs from October through May each year, but for the 2019-2020 school year, after school activities ended in March 2020 when schools closed due to the COVID-19 pandemic.

All academic programs were affected due to the school closures from March 16, 2020, through the end of the 2019-2020 school year. EPS transitioned to its E-Remote Learning instructional model to continue teaching and learning for students while at home. The district distributed packets for students in grades PK – 2 containing 3 weeks of instruction and laptops, including internet connectivity, to students in grades 3-12 for Phase 1 (March 16-Early April) of remote learning. EPS printed and mailed packets for all students in grades PK-2 containing instruction for the rest of the year while students in grades 3-12 receive virtual instruction for the remainder of the year during Phase 2 of remote learning (April – June). Monday-Thursday included instructional time and teacher office hours while “Flex Fridays” provided students added time to complete weekly assignments.

Eligible students each received 5 school breakfasts/lunches weekly via a grab and go breakfast/lunch program.

### **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.”

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2019-2020. 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 in the classroom. These workshops were provided by Elizabeth Public Schools staff development employees who themselves have had extensive training and experience.

The ability of EPS to provide in-district professional development was perhaps never more important than during March through June when schools were closed due to the pandemic. The district assisted students, teachers, and families through providing online tutorials in various subjects related to remote instruction. These valuable tutorials not only ensured that students and families could navigate the use of technology to allow for education to continue, but also that teachers would still be able to provide rigorous and high-quality instruction through distance learning.

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.

The fact that EPS was already a one-to-one learning environment played a significant role in the district being able to successfully navigate remote learning for students in grades 3-12 during March through June when schools were closed. Elizabeth Public Schools was able to leverage its robust, district-wide Student Information System (SIS) known as Pearson's PowerSchool® Premier and its Unified Classroom platform to keep students, teachers, and families engaged in the teaching and learning process.

The district ensured that students and teachers had working laptops and tablets throughout remote learning. The technology department ran a drive-thru device repair site to remedy student/teacher hardware issues. Additionally, Elizabeth Public Schools moved registrations and applications for various programs to its online systems, including its website and student/parent web portals, to provide families with easy and safe access to these essential services when in-person services were not available. Grades for remote learning were also posted on the student/parent web portals.

EPS's technology initiative has significantly enhanced teaching and learning while yielding impressive results. Elizabeth Public Schools was awarded a \$95K Advanced Computer Science Competitive Grant by the NJDOE which will be used to develop and implement a new computer science course at John E. Dwyer Technology Academy, currently proposed to be Developing Augment and Virtual Reality Applications. William F. Halloran School No. 22 became the first HP Spotlight School in the U.S. Terence C. Reilly School No. 7 was named an Apple Distinguished School for the second time in 2019.

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.

The years of preparation by Elizabeth Public Schools and its technology team to be future ready and to integrate technology into all facets of the organization, placed itself in a very grounded and favorable position to successfully continue education and the related district operations while navigating the uncertainties of the pandemic and the resulting school and administrative office closures.

### **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 PowerSchool® Premier in 2019-2020, providing administrators, team members, parents, and students an essential avenue to access important information regarding day-to-day activities such as absences, tardiness, grades, test scores, assignments, medical and guardian alerts, birthday reminders, transportation information, school activities, and student schedules.

All of these methods of communication and collecting data were paramount in keeping everyone informed in a timely manner of ongoing developments related to the status of schools reopening and the district's E-Remote Learning distance learning platform during the months of May through June 2020.

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 2019-2020. The Pledge asks members of the Elizabeth Public Schools Professional Community to treat people as they wish to be treated, understand that the school community is a "special place", listen to others respectfully, speak in a calm voice, dress appropriately, inspire the best in oneself and others, care about others, and be a life-long learner. The Pledge has helped serve to change our district's culture and increasing staff morale by treating people well.

The district's efforts to increase safety and discipline also falls in line with creating a loving and caring environment. All 36 district schools currently participate in the school uniform program, which now includes over 27,000 students in uniform. Research has indicated that the use of school uniforms has a positive impact on student achievement and student discipline.

With the threat of security challenges being an unfortunate part of present-day America, the district continues to update its Crisis Response Plan with an all-encompassing updated crisis plan provided to all schools and offices. A district-wide school security drills online reporting system is used to streamline recordkeeping, provide greater accountability, and provide timely, accurate reports to the Department of Education.

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

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 nine district schools that have been designated as state schools of character, eight of which received national school of character honors as well. Juan Pablo Duarte – José Julián Martí School No. 28, with its 2020 designation, became the first district school to have received State and National School of Character honors twice, previously earning the distinctions in 2015.

In addition to School No. 22, School No. 28, and Dwyer Technology Academy who earned state and national recognition in 2020, past recipients include Nicholas S. LaCorte – Peterstown School No. 3, which earned the state honor in 2016 and the national honor in 2019; Terence C. Reilly School No. 7 (2018), which also was named a National School of Character; Jerome Dunn Academy of Mathematics, Technology, and the Arts School No. 9 (2019); Dr. Albert Einstein Academy School No. 29 (2019), which also received the National School of Character designation; Frances C. Smith Early Childhood Center School No. 50 (2019), which also received National School of Character honors; and Donald Stewart Center for Early Childhood School No. 51 (2016), which also received the National School of Character designation.

Victor Mravlag School No. 21, School No. 22, School No. 28, Dr. Martin Luther King Jr. Early Childhood Center School No. 52, and Dwyer Technology Academy were named 2020 New Jersey Schools of Character by NJASECD.

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. During school closures due to the pandemic, the district's food services department provided an extremely valuable service for the learning community through its Grab and Go Breakfast and Lunch Program, which was implemented to meet the requirement of providing meals for students eligible for free and reduced lunch. Elizabeth Public Schools operated nine sites at which families from the district's 36 schools could visit twice a week to pick up 5 breakfast and lunch meals per child, per week. Sixty food service workers helped prepare approximately 650,000 meals from March through June 2020.

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. Unfortunately, due to the pandemic, the health expo was not held in 2020.

### **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. District baseline data was later shared for each of the steps in a presentation and each principal received their school's baseline data.

One of the ways 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 2019-2020 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.

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

The Division of Plant, Property, and Equipment worked hard during the summer months in 2019 to complete necessary capital project upgrades in preparation for the 2019-2020 school year. Those projects included replacing gym doors and adding a shed on the playground of George Washington Academy School No. 1; classroom door replacements and adding air conditioning to Winfield Scott School No. 2; building four classrooms and a loading dock repair at Nicholas S. LaCorte – Peterstown School. No. 3; replacing the main roof and parapet as well as repairing the gym floor at Joseph Battin School No. 4; replacing a boiler at Toussaint L'Ouverture – Marquis de Lafayette School No. 6; painting classroom walls at Terence C. Reilly School No. 7; building three classrooms at Jerome Dunn Academy School No. 9; replacement of gym floor at Benjamin Franklin School No. 13; adding air conditioning and replacing the roof at Christopher Columbus School No. 15; adding air conditioning at Madison – Monroe School No. 16; building three classrooms at Nicholas M. Butler School No. 23; replacing the HVAC chiller at Sonia Sotomayor School No. 25; building three classrooms and addition of netting for softball field at Juan Pablo Duarte – José Julián Martí School No. 28; renovation of auditorium seating and ceiling at Alexander Hamilton Preparatory Academy and Edison Career and Technical Academy; replacement of roof section and HVAC system at John E. Dwyer Technology Academy; restoring a roof section at Thomas A. Edison Career and Technical Academy; and a kiln room expansion at Elizabeth High School – Frank J. Cicarell Academy.

Elizabeth Public Schools also renamed two of its schools, with School No. 25 now officially known as Sonia Sotomayor School No. 25 and School No. 30 officially known as Chessie Dentley Roberts Academy School No. 30.

The 2019-2020 school year was challenging and unprecedented for students and staff alike. Many steps were taken and initiatives launched that we feel will have a significant impact on student achievement as well as the district's use of technology to enhance teaching and learning and communicate to the members of the learning community 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, 2020, 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, 2020.

### 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, 2020.

<u>Revenue</u>	<u>Amount</u>	Percentage of <u>Total</u>
Local Sources	\$64,575,125	10.56%
State Sources	526,581,382	86.14%
Federal Sources	20,163,480	3.30%
	<u>\$611,319,987</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, 2020.

<u>Expenditures</u>	<u>Amount</u>	Percentage of <u>Total</u>
Current Expense		
Instruction	\$231,159,823	36.99%
Undistributed	380,986,779	60.97%
Capital Outlay	12,204,579	1.95%
Special Schools	516,979	0.08%
	<u>\$624,868,159</u>	<u>100.00%</u>

## DEBT ADMINISTRATION

At June 30, 2020, the District's had no outstanding general obligation bonds included in outstanding debt.

## CASH MANAGEMENT

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

## RISK MANAGEMENT

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

OTHER INFORMATION

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

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

Respectfully submitted,



Olga Hugelmeyer  
Superintendent of Schools



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

Office of the School Business Administrator/Board Secretary

---

500 North Broad Street, Elizabeth, New Jersey 07208 • Ph: 908.436.5112 • Fax: 908.436.5158  
Email: [kennedha@elizabeth.k12.nj.us](mailto:kennedha@elizabeth.k12.nj.us) • Website: [www.epsnj.org](http://www.epsnj.org)

Elizabeth School District  
Elizabeth, New Jersey

Consultants and Advisors  
June 30, 2020

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

Official Depository

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



Elizabeth School District  
Elizabeth, New Jersey

Roster of Officials  
June 30, 2020

**Members of the Board of Education**

**Term Expires**

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

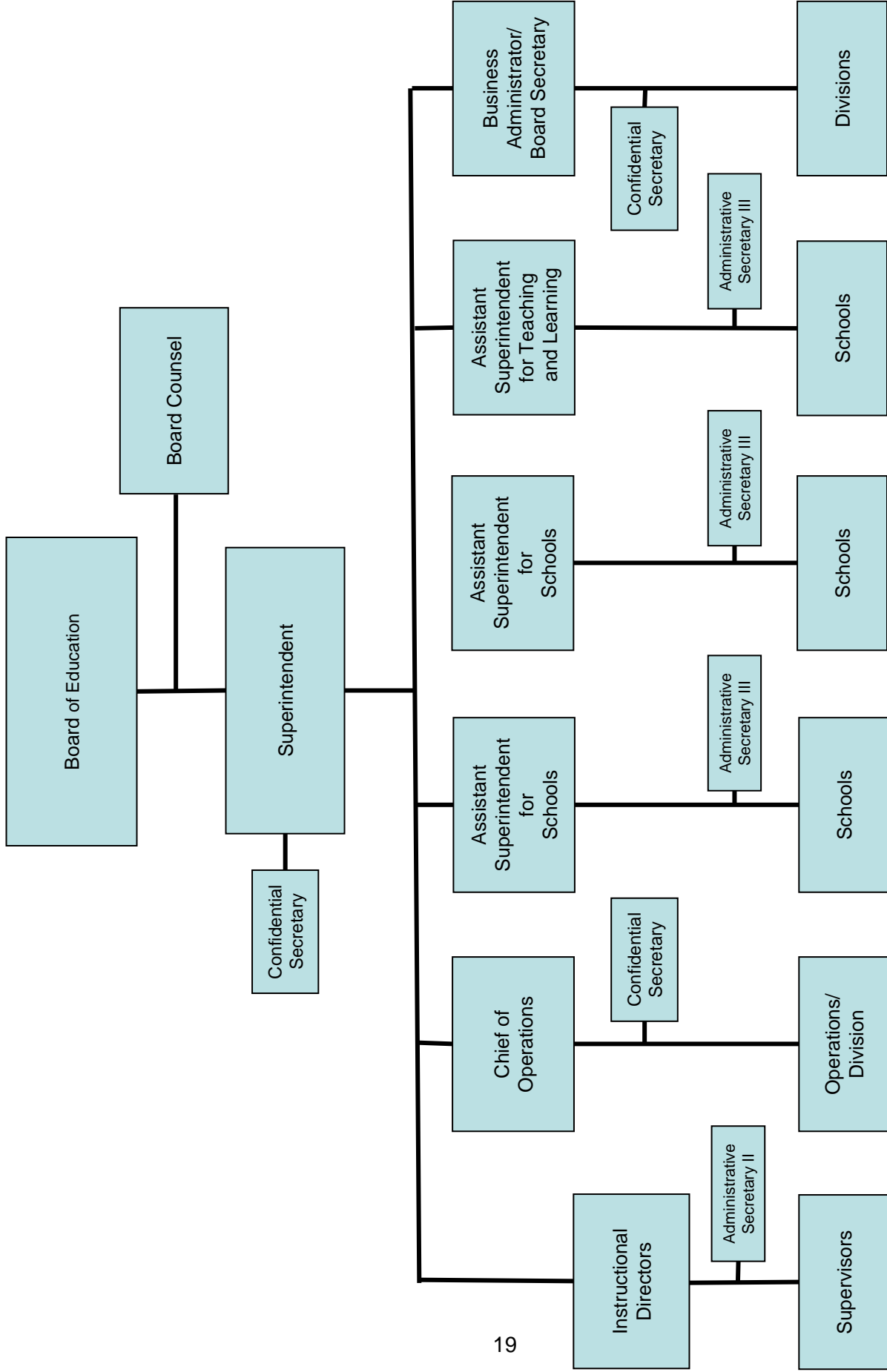
**Other Officials**

Olga Hugelmeyer, Superintendent of Schools

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

Rajeev Malhotra, Comptroller

Louis C. Mai, Treasurer of School Monies



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](mailto: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, 2020, 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, 2020, 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 and data 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 January 19, 2021 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

January 19, 2021

**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, 2020**  
**(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, 2020. 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 2020 are as follows:

- In total, net position decreased \$17,246,896 to \$155,534,967. Net position of governmental activities decreased \$16,782,083.

Net position of business-type activities, which represent food service operations, decreased \$464,813 or 57 percent from fiscal year 2019.

- Additional decreases in the fund balance used for subsequent year expenditures and the non-recognition of \$40,346,309 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 \$509,735,426 or 64 percent of total revenues of \$793,239,488. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$283,504,062 or 36 percent of total revenues.
- The District had \$676,994,224 in expenses; \$148,346,796 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$509,735,426 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, 2020 (Unaudited)

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

- In the Governmental Fund Statements, the General Fund had \$560,911,721 in revenues and other financing sources and \$566,075,822 in expenses and other financing uses. The General Fund reported a fund balances at June 30, 2020 of (\$6,355,315), which is a decrease of (\$5,164,101) 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. 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, 2020**  
**(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 2020?” 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, 2020**  
**(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, 2020 (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, 2020 and 2019.

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

	Governmental Activities		Business Activities		Total	
	2020	2019 <small>(as restated)</small>	2020	2019	2020	2019 <small>(as restated)</small>
<b>ASSETS</b>						
Current & Other Assets	\$36.91	\$26.51	\$2.22	\$4.32	39.13	\$30.83
Capital Assets	410.22	420.42	0.03	0.02	410.24	420.44
Total Assets	447.12	446.93	2.25	4.34	449.37	451.27
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>						
Pension Related	41.07	49.67			41.07	49.67
<b>LIABILITIES</b>						
Long-Term Liabilities	206.54	214.26	0.69	0.68	207.23	214.94
Other Liabilities	58.25	41.28	1.21	2.84	59.46	44.12
Total Liabilities	264.80	255.54	1.89	3.52	266.69	259.06
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Pension Related	68.22	69.11			68.22	69.11
<b>NET POSITION</b>						
Net investment in Capital Assets	389.32	399.89	0.03	0.02	389.35	399.91
Unrestricted:						
Other (deficit)	(234.14)	(227.93)	0.33	0.80	(233.81)	(227.13)
Total Net Position	<u>\$155.18</u>	<u>\$171.96</u>	<u>\$0.36</u>	<u>\$0.82</u>	<u>\$155.53</u>	<u>\$172.78</u>

**ELIZABETH SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**  
**(Unaudited)**

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

The table that follows reflects the change in net position for fiscal years 2020 and 2019.

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u> (as restated)	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u> (as restated)
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$133.49	\$148.79	\$14.85	\$17.90	148.35	\$166.69
Charges for Services			1.67	2.07	1.67	2.07
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	445.20	434.42			445.20	434.42
Other Revenues	4.72	4.86			4.72	4.86
	<u>643.23</u>	<u>647.88</u>	<u>16.52</u>	<u>19.97</u>	<u>659.75</u>	<u>667.85</u>
Expenses:						
Instruction	395.17	396.94			395.17	396.94
Pupils and Instructional Staff	100.25	98.31			100.25	98.31
General & School Adm, Central Serv & Adm Technology	48.27	47.40			48.27	47.40
Maintenance	70.93	68.92			70.93	68.92
Transportation	22.45	22.11			22.45	22.11
Interest on Long-Term Debt	0.01	0.01			0.01	0.01
Other	22.94	19.76			22.94	19.76
Business-Type			<u>16.98</u>	<u>21.12</u>	<u>16.98</u>	<u>21.12</u>
Total Expenses	<u>660.01</u>	<u>653.45</u>	<u>16.98</u>	<u>21.12</u>	<u>676.99</u>	<u>674.57</u>
Change in Net Position	(16.78)	(5.57)	(0.46)	(1.15)	(17.25)	(6.72)
Net Position July 1,	<u>171.96</u>	<u>177.53</u>	<u>0.82</u>	<u>1.97</u>	<u>172.78</u>	<u>179.50</u>
Net Position June 30,	<u>\$155.18</u>	<u>\$171.96</u>	<u>\$0.36</u>	<u>\$0.82</u>	<u>\$155.53</u>	<u>\$172.78</u>

Both revenues and expenses decreased mainly as a result of the district recognizing lower on-behalf postemployment contributions as both a revenue and expense based upon the State's Actuarial report.

# ELIZABETH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (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 governmental 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, 2020 and 2019.

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

	Total Cost of Services <u>2020</u>	Total Cost of Services <u>2019</u>	Net Cost of Services <u>2020</u>	Net Cost of Services <u>2019</u>
Instruction	\$395.17	\$396.94	\$291.68	\$283.24
Pupils and Instructional Staff	100.25	98.31	80.32	76.4
General. & School Admin, Central	.	.		
Services & Admin Technology	48.27	47.4	46.28	44.27
Maintenance	70.93	68.92	68.34	64.6
Transportation	22.45	22.11	16.95	16.39
Interest on Long-Term Debt	.01	.01	.01	.01
Other	22.94	19.76	22.94	19.76
Total Expenses	\$660.01	\$653.46	\$526.52	\$504.67

### 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 \$619,708,273 and expenditures of \$624,868,159. Governmental funds reported fund balances of (\$10,799,963) which is a decrease of (\$5,159,886) 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 \$16,519,742 and operating expenses of \$16,984,555 for fiscal year 2020. Total revenues decreased (\$3,452,611) and operating expenses decreased (\$4,134,024) 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, 2020**  
**(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 \$474,603,936, which included a local tax levy of \$59,813,124. Appropriations and other financing uses were budgeted at \$490,367,228. The District anticipated budgeted fund balance of \$14,470,914 and prior year encumbrances of \$1,292,378 in its 2019-2020 budget. General Fund expenditures and other financing uses exceeded revenues and other financing sources by \$3,610,279. Actual revenues and other financing sources were \$562,465,543 and expenditures were \$566,075,822.

The State of New Jersey reimbursed the District \$15,629,587 during the year ended June 30, 2020 for the employer's share of social security contributions for TPAF members and contributed \$57,791,886 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, 2020  
(Unaudited)**

**Capital Assets**

At the end of fiscal year 2020, the District had \$410,216,989 invested in capital assets, \$410,244,703 in governmental activities.

The table below reflects fiscal years 2020 and 2019 balances:

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

	Governmental Activities		Business Activities		Total	
	<u>2020</u>	<u>2019</u> (as restated)	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u> (as restated)
Land	\$43.54	\$43.54			\$43.54	\$43.54
Construction in Progress	61.89	55.84			61.89	55.84
Building & Building Improvements	269.10	276.93			269.1	276.93
Furniture and Equipment	14.42	19.06	\$0.01	\$0.01	14.34	19.07
Vehicles and Buses	0.83	0.68	0.01	0.01	.94	0.69
Equipment under Capital Leases	20.44	24.38			20.44	24.38
	<u>\$410.22</u>	<u>420.43</u>	<u>\$0.02</u>	<u>\$0.02</u>	<u>\$410.24</u>	<u>420.45</u>

**Debt Administration**

At June 30, 2020, the School District had \$206,544,971 of outstanding governmental fund debt. Of this amount, \$16,557,936 is for compensated absences; \$20,529,790 for various capital leases; \$369,500 for mortgage payable and \$169,087,745 in net pension liability. The Proprietary Fund had \$685,277 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, 2020 (Unaudited)

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

The District's 2020-2021 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 2020-2021 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, 2020 (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 2020-2021, 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, 2020**  
**(Unaudited)**

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

The Advancement Via Individual Determination (AVID) program will continue to expand in 2020-2021. 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 2020-2021 budget is the manner in which the District is addressing needs of the school community.

The District painted the interior of Mabel G. Holmes School No. 5.

The District is going to replace the playgrounds at:

- George Washington Academy School No. 1
- Jerome Dunn Academy School No. 9
- Dr. Antonia Pantoja School No. 27
- Chessie Dentley Roberts Academy School No. 30

The District is also going to replace the Track at Williams Field.

Another highlight of the 2020-2021 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, 2020**  
**(Unaudited)**

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

The Elizabeth Board of Education’s 2020-2021 budget has been developed with these directives in mind. Amounts available for appropriation in the general fund budget are \$505,777,322 exclusive of an additional \$44,024,916 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, 2020.

## **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, 2020

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 27,998,185	\$ 1,002,002	\$ 29,000,187
Receivables, net	8,827,663	927,397	9,755,060
Other Assets	81,920		81,920
Inventory		292,487	292,487
Capital assets:			
Land and Construction in progress	105,426,415		105,426,415
Other Capital Assets net of depreciation	304,790,574	27,714	304,818,288
Total assets	447,124,757	2,249,600	449,374,357
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related	41,068,550		41,068,550
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	\$ 53,677,285	\$ 928,767	\$ 54,606,052
Accrued liabilities	2,321,242	-	2,321,242
Payable to state government	278,564	-	278,564
Payable to federal government	231,119		231,119
Unearned revenue	1,744,872	277,781	2,022,653
Noncurrent liabilities:			
Due within one year			
Capital leases and Mortgage payable	7,528,878		7,528,878
Compensated absences payable	733,414		733,414
Due beyond one year			
Capital leases and Mortgage payable	13,370,413		13,370,413
Compensated absences payable	15,824,523	685,277	16,509,800
Net pension liability	169,087,745		169,087,745
Total liabilities	264,798,054	1,891,825	266,689,879
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related	68,218,060		68,218,060
<b>NET POSITION</b>			
Net investment in capital assets	389,317,698	27,714	389,345,412
Unrestricted (deficit)	(234,140,505)	330,061	(233,810,444)
Total net position	\$ 155,177,193	\$ 357,775	\$ 155,534,968

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



CITY OF ELIZABETH SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

FUNCTIONS / PROGRAMS	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental activities:</b>								
Instruction:								
Regular	\$ 168,631,981	\$ 65,665,427	\$ -	\$ 54,162,321	\$ -	\$ (180,135,087)	\$ -	\$ (180,135,087)
Special education	65,053,788	34,517,983	-	34,022,165	-	(65,549,606)	-	(65,549,606)
Other	36,522,726	13,942,689	-	12,787,187	-	(37,678,228)	-	(37,678,228)
School-sponsored/Other instructional	7,486,569	2,517,502	-	2,310,032	-	(7,693,040)	-	(7,693,040)
Community service	599,440	236,635	-	212,188	-	(623,887)	-	(623,887)
<b>Support services:</b>								
Tuition	29,084,558	(29,084,558)	-	-	-	-	-	-
Student & instruction related services	78,517,760	21,731,831	-	19,929,470	-	(80,320,121)	-	(80,320,121)
School administrative services	18,097,849	925,894	-	177,808	-	(18,845,935)	-	(18,845,935)
General administrative services	6,146,322	6,071,028	-	1,165,883	-	(11,051,467)	-	(11,051,467)
Central Services & Admin Info Technology	13,688,565	3,340,235	-	641,461	-	(16,387,339)	-	(16,387,339)
Plant operations and maintenance	57,450,353	13,478,348	-	2,688,351	-	(68,340,350)	-	(68,340,350)
Pupil transportation	20,851,104	1,593,952	-	5,495,295	-	(16,949,762)	-	(16,949,762)
Unallocated benefits	134,936,964	(134,936,964)	-	-	-	-	-	-
Special schools	516,979	(3)	-	-	-	(516,976)	-	(516,976)
Interest on long-term debt	7,200	-	-	-	-	(7,200)	-	(7,200)
Unallocated depreciation	22,418,513	-	-	-	-	(22,418,513)	-	(22,418,513)
<b>Total governmental activities</b>	<b>660,009,669</b>	<b>-</b>	<b>-</b>	<b>133,492,160</b>	<b>-</b>	<b>(526,517,509)</b>	<b>-</b>	<b>(526,517,509)</b>
<b>Business-type activities:</b>								
Food Service	16,984,555	-	1,665,106	14,854,636	-	-	(464,813)	(464,813)
<b>Total business-type activities</b>	<b>16,984,555</b>	<b>-</b>	<b>1,665,106</b>	<b>14,854,636</b>	<b>-</b>	<b>-</b>	<b>(464,813)</b>	<b>(464,813)</b>
<b>Total primary government</b>	<b>\$ 676,994,224</b>	<b>\$ -</b>	<b>\$ 1,665,106</b>	<b>\$ 148,346,796</b>	<b>\$ -</b>	<b>(526,517,509)</b>	<b>\$ (464,813)</b>	<b>(526,982,322)</b>
<b>General revenues:</b>								
<b>Taxes:</b>								
Property taxes, levied for general purpose								
Federal and State aid not restricted								
Federal and State aid restricted								
Miscellaneous income								
Total general revenues								
Change in net position								
Net position-beginning (As Restated)								
Net position-ending								
<b>\$ 155,177,192</b>								
<b>\$ 357,775</b>								
<b>\$ 155,534,967</b>								

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, 2020

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 26,230,341	\$ 1,767,844	\$ 27,998,185
Accounts receivable:			
State	3,042,460	79,728	3,122,188
Federal	-	4,328,368	4,328,368
Other	942,212	478,649	1,420,861
Interfund	13,107,851		13,107,851
Other Assets	<u>81,920</u>		<u>81,920</u>
Total assets	<u>\$ 43,404,784</u>	<u>\$ 6,654,589</u>	<u>\$ 50,059,373</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 39,180,683	\$ 3,951,251	\$ 43,131,934
Intergovernmental payable:			
State		278,564	278,564
Federal		231,119	231,119
Interfund payables	8,258,174	4,893,431	13,151,605
Accrued liabilities for workers compensation claims	2,321,242		2,321,242
Unearned revenue		<u>1,744,872</u>	<u>1,744,872</u>
Total liabilities	<u>49,760,099</u>	<u>11,099,237</u>	<u>60,859,336</u>
Fund balances:			
Unassigned:			
General fund (deficit)	(6,355,315)	-	(6,355,315)
Special revenue fund (deficit)		<u>(4,444,648)</u>	<u>(4,444,648)</u>
Total fund balances	<u>(6,355,315)</u>	<u>(4,444,648)</u>	<u>(10,799,963)</u>
Total liabilities and fund balances	<u>\$ 43,404,784</u>	<u>\$ 6,654,589</u>	<u>\$ 50,059,373</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, 2020

Total Fund Balances (Brought Forward)		(\$10,799,963)
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	\$738,097,053	
Accumulated Depreciation	<u>(327,880,064)</u>	
		410,216,989
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	(169,087,745)	
Compensated Absences	(16,557,936)	
Capital Leases	(20,529,791)	
Mortgage Payable	<u>(369,500)</u>	
		(206,544,972)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Deferred Outflows		
Pension related		41,068,550
Deferred Inflows:		
Pension related		(68,218,060)
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>(10,545,351)</u>	
		<u>(10,545,351)</u>
Net Position of Governmental Activities		<u><u>\$155,177,193</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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
<b>REVENUES:</b>				
Local sources:				
Local tax levy	\$ 59,813,124	\$ -	\$ -	\$ 59,813,124
Tuition	629,119	-	-	629,119
Interest on Capital Reserve	42,929	-	-	42,929
Miscellaneous	4,046,398	43,555	-	4,089,953
Total revenues - local sources	<u>64,531,570</u>	<u>43,555</u>	<u>-</u>	<u>64,575,125</u>
State sources	479,976,999	46,280,435	323,948	526,581,382
Federal sources	1,151,246	19,012,234	-	20,163,480
Total revenues	<u>545,659,815</u>	<u>65,336,224</u>	<u>323,948</u>	<u>611,319,987</u>
<b>EXPENDITURES:</b>				
Current expense:				
Instruction:				
Regular	139,129,504	-	-	139,129,504
Special education	24,735,601	32,927,057	-	57,662,658
Other	27,969,173	-	-	27,969,173
School-sponsored/Other instructional	5,940,151	-	-	5,940,151
Community service	458,336	-	-	458,336
Support Services:				
Tuition	29,084,558	-	-	29,084,558
Student & instruction related services	51,076,887	14,109,963	-	65,186,850
School administrative services	14,611,132	3,486,717	-	18,097,849
General administrative services	6,007,377	138,945	-	6,146,322
Central Services & Admin Info Technology	13,320,756	529,074	-	13,849,830
Plant operations and maintenance	58,336,175	-	-	58,336,175
Pupil transportation	21,110,409	-	-	21,110,409
Unallocated benefits	158,110,605	11,064,181	-	169,174,786
Capital outlay	11,846,039	34,592	323,948	12,204,579
Special schools	516,979	-	-	516,979
Total expenditures	<u>562,253,682</u>	<u>62,290,529</u>	<u>323,948</u>	<u>624,868,159</u>
(Deficiency)/excess of revenues over/(under) expenditures	(16,593,867)	3,045,695	-	(13,548,172)
Other financing sources/(uses):				
Contribution to School Based Budgets	6,863,620	(6,863,620)	-	-
Operating transfers in/(out)	(3,822,140)	3,822,140	-	-
Capital lease (Non-Budget)	8,388,286	-	-	8,388,286
Total other financing sources/(uses)	<u>11,429,766</u>	<u>(3,041,480)</u>	<u>-</u>	<u>8,388,286</u>
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	(5,164,101)	4,215	-	(5,159,886)
Fund balances, July 1 (Deficit)	(1,191,214)	(4,448,863)	-	(5,640,077)
Fund balances, June 30 (Deficit)	<u>\$ (6,355,315)</u>	<u>\$ (4,444,648)</u>	<u>\$ -</u>	<u>\$ (10,799,963)</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, 2020

Total net change in fund balances - *governmental funds* (B-2) \$ (5,159,886)

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	\$	(22,418,513)	
Capital outlays		<u>12,204,579</u>	
			(10,213,934)

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		9,128,037	
Less: Pension expense		<u>(8,545,318)</u>	
			582,719

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			(8,388,286)
---------------------------------------	--	--	-------------

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			7,934,438
Payment of mortgage payable			92,250

In the statement of activities, certain expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-). When the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

(1,629,384)

Change in net position of <i>governmental activities</i> (A-2)			\$ <u><u>(16,782,083)</u></u>
--	--	--	-------------------------------

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

**OTHER FUNDS**

EXHIBIT "B-4"

CITY OF ELIZABETH SCHOOL DISTRICT  
COMBINING STATEMENT OF NET POSITION  
PROPRIETARY FUNDS - ENTERPRISE FUNDS  
JUNE 30, 2020

		<u>BUSINESS-TYPE  ACTIVITIES  ENTERPRISE FUND  FOOD  SERVICE</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$	1,002,002
Intergovernmental Accounts Receivable - State		45,837
Intergovernmental Accounts Receivable - Federal		830,049
Other Accounts Receivable		4,958
Interfund Receivable		46,553
Inventories		292,487
Total Current Assets		2,221,886
Non-Current Assets:		
Furniture, machinery & equipment		4,864,416
Less accumulated depreciation		(4,836,702)
Total Non-Current Assets		27,714
Total assets	\$	2,249,600
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	\$	928,767
Unearned Revenue		277,781
Total Current Liabilities		1,206,548
Non-Current Liabilities		
Compensated Absences Payable		685,277
Total Non-Current Liabilities		685,277
Total liabilities	\$	1,891,825
<b>NET POSITION</b>		
Net investment in capital assets	\$	27,714
Unrestricted		330,061
Total net position	\$	357,775

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



## EXHIBIT "B-5"

CITY OF ELIZABETH SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE SCHOOL NUTRITION</u>
Operating revenues:		
Charges for services:		
Food sales - reimbursable programs	\$	1,137,095
Food sales - non-reimbursable programs		159,110
Miscellaneous		368,901
		<hr/>
Total operating revenues		1,665,106
		<hr/>
Operating expenses:		
Cost of sales		
Reimbursable Program		6,568,613
Non-Reimbursable Programs		
Salaries		6,253,804
Employee benefits		3,337,285
Cleaning, repair and maintenance services		237,598
General supplies		427,960
Miscellaneous		135,213
Depreciation		24,082
		<hr/>
Total Operating expenses		16,984,555
		<hr/>
Operating income (loss)		(15,319,449)
		<hr/>
Non-operating revenues (expenses):		
State sources:		
State school lunch program		174,548
Federal sources:		
National school lunch program		7,609,599
Supplemental Nutrition Assistance Program		164,003
School breakfast program		3,076,398
After school snack program		55,504
Fresh Fruit and Vegetables		237,222
Child and Adult Care Food Program		916,522
Child and Adult Care Food Program- Cash in Lieu		63,746
Summer meal program		1,650,565
Food distribution program		902,952
Other sources:		
Rebates and commissions		3,577
		<hr/>
Total non-operating revenues (expenses)		14,854,636
		<hr/>
Change in net position (deficit)		(464,813)
		<hr/>
Total net position -beginning		822,588
		<hr/>
Total net position-ending	\$	<u>357,775</u>

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, 2020

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and other funds	\$	1,539,268
Payments to employees		(6,253,804)
Payments for employee benefits		(3,336,435)
Payments to suppliers		(6,490,365)
Net cash (used for) operating activities		<u>(14,541,336)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State Sources		143,135
Federal Sources		14,178,019
Net operating subsidies and transfers from other funds		(1,593,217)
Net cash provided by non-capital financing activities		<u>12,727,937</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchases of capital assets		(29,568)
Net cash (used for) capital and related financing activities		<u>(29,568)</u>
Net increase in cash and cash equivalents		(1,842,967)
Cash and cash equivalents-beginning		<u>2,844,969</u>
Cash and cash equivalents-ending	\$	<u>1,002,002</u>
<b>Reconciliation of operating (loss) to net cash provided by operating activities:</b>		
Operating (loss)	\$	(15,319,449)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		24,082
Non-cash transaction from federal government		902,952
Change in assets and liabilities:		
(Increase)/Decrease in other accounts receivable		23,336
(Increase)/Decrease in inventories		(93,194)
Increase/(Decrease) in unearned revenue		103,854
Increase/(Decrease) in accounts payable		(183,766)
Increase/(Decrease) in compensated absences		849
Net cash (used for) operating activities	\$	<u>(14,541,336)</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, 2020

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>	<u>Agency Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,003,096	\$ 49,981	\$ 22,936,348
Intrafund receivable	<u>3,043,340</u>		
Total Assets	<u><u>4,046,436</u></u>	<u><u>49,981</u></u>	<u><u>22,936,348</u></u>
<b>LIABILITIES</b>			
Payroll deductions and withholdings			19,430,335
Intrafund payable			3,043,340
Interfund loans payable	21		2,778
Payable to student groups			<u>459,895</u>
Total liabilities	<u><u>21</u></u>		<u><u>22,936,348</u></u>
<b>NET POSITION</b>			
Held in trust for unemployment claims and other purposes	4,046,415		
Held in trust for scholarship awards		<u>49,981</u>	
Total net position	<u><u>\$ 4,046,415</u></u>	<u><u>\$ 49,981</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, 2020

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Fund</u>
ADDITIONS:		
Contributions:		
Plan member	\$ 920,487	\$
Donations		550
Total Contributions	<u>920,487</u>	<u>550</u>
 Total additions	 <u>920,487</u>	 <u>550</u>
DEDUCTIONS:		
Scholarships awarded		<u>3,640</u>
 Total deductions	 <u>501,777</u>	 <u>3,640</u>
 Change in net position	 418,710	 (3,090)
Net position—beginning of the year	<u>3,627,705</u>	<u>53,071</u>
Net position—end of the year	<u>\$ 4,046,415</u>	<u>\$ 49,981</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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020 totaled \$6,215,080.

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 (N.J.S.A. 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, 2020**

**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 and capital projects funds 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 fund 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, 2020**

**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 or more and an estimated useful life in excess of one year. Purchased or constructed capital assets are reported at cost. Donated capital assets are valued at their acquisition value on the date received. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**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, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Management Estimates**

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

**Accounting and Financial Reporting for Pensions**

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

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

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the District has 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, 2020**

**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, 2020**

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

**Deposits (Continued)**

The District had the following cash and cash equivalents at June 30, 2020:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$29,402,992
Proprietary Funds	1,001,870
Fiduciary Funds	<u>24,880,703</u>
Total Cash in Bank	\$55,285,566
Less: Reconciling Items	<u>(2,295,953)</u>
	<u><u>\$52,989,613</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, 2020, 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 \$55,285,566, \$750,000 was covered by Federal Depository Insurance and \$54,535,566 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, 2020**

**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, 2020**

**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, 2020, the District had no investments.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**NOTE 3: CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2020, 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	55,844,804	\$6,156,772	(\$111,303)	61,890,273
Total Capital Assets not being depreciated	<u>99,380,947</u>	<u>6,156,772</u>	<u>(111,303)</u>	<u>105,426,416</u>
Buildings & Building Improvements	528,735,485	1,926,491	111,303	530,773,279
Furniture and Equipment	32,341,978	1,267,133		33,609,111
Vehicles	6,603,489	298,721		6,902,210
Equipment under Capital Leases	58,830,579	2,555,459		61,386,038
Totals at historical cost	<u>626,511,531</u>	<u>6,047,804</u>	<u>111,303</u>	<u>632,670,638</u>
Gross Assets (Memo only)	<u>725,892,478</u>	<u>12,204,576</u>		<u>738,097,053</u>
Less: Accumulated Depreciation				
Buildings & Building Improvements	(251,805,025)	(9,867,942)		(261,672,967)
Furniture and Equipment	(13,282,358)	(5,901,820)		(19,184,178)
Vehicles	(5,925,481)	(148,531)		(6,074,013)
Equipment under Capital Leases	(34,448,686)	(6,500,220)		(40,948,906)
Totals: Accumulated Depreciation	<u>(305,461,551)</u>	<u>(22,418,513)</u>		<u>(327,880,064)</u>
Total capital assets being depreciated, net of depreciation	<u>321,049,980</u>	<u>(16,370,709)</u>	<u>\$111,303</u>	<u>304,790,574</u>
Total Governmental Activities (Net)	<u>\$420,430,927</u>	<u>(\$10,213,937)</u>		<u>\$410,216,990</u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Proprietary Activities:			
Furniture and Equipment	\$4,723,363	\$29,568	\$4,752,931
Vehicles	111,485		111,485
Totals at historical cost	<u>4,834,848</u>	<u>29,568</u>	<u>4,864,416</u>
Less: Accumulated Depreciation	<u>(4,812,620)</u>	<u>(24,082)</u>	<u>(4,836,702)</u>
Total Proprietary Fund Activities (Net)	<u>\$22,228</u>	<u>\$5,486</u>	<u>\$27,714</u>

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

Direct Expense of various functions	<u><u>\$22,418,513</u></u>
-------------------------------------	----------------------------

**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, 2020**

**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, 2020:

Governmental Funds:

	Balance June 30, <u>2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2020</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$14,928,553	\$1,629,383		\$16,557,936	\$733,414
Mortgage Note Payable	461,750		\$92,250	369,500	92,250
Capital Leases Payable	20,075,942	8,388,286	7,934,438	20,529,790	7,436,628
Net Pension Liability	178,792,464		9,704,719	169,087,745	
<b>Total</b>	<b>\$214,258,709</b>	<b>\$10,017,669</b>	<b>\$17,731,407</b>	<b>\$206,544,971</b>	<b>\$8,262,292</b>

Proprietary Funds:

	Balance June 30, <u>2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2020</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$684,427	\$850		\$685,277	



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2020:

Fiscal Year	
<u>June 30,</u>	
2021	\$106,038
2022	101,425
2023	96,813
2024	<u>92,750</u>
Total Minimum Payments	397,025
Less: Amount Representing Interest	<u>27,525</u>
Present Value of Payments	<u><u>\$369,500</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, 2020:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2021	\$7,869,536
2022	4,153,958
2023	4,022,982
2024	2,762,526
2025	1,089,703
2026-2027	<u>1,679,688</u>
Total Minimum Lease Payments	21,578,393
Less: Amount Representing Interest	<u>1,048,603</u>
Present Value of Lease Payments	<u><u>\$20,529,790</u></u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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 online at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

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

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

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

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2020**

**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.

As of July 1, 2019 PERS, provides for employee contributions of 7.50% of employees' annual compensation.

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>
2020	\$10,545,351	100%	-0-
2019	\$9,069,666	100%	-0-
2018	\$8,217,832	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>
2020	\$41,387,303	100%	-0-
2019	\$37,271,673	100%	-0-
2018	\$27,539,318	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, 2020, 2019 and 2018 \$15,629,587, \$15,146,218 and \$14,397,465 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, 2020**

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

**Public Employees Retirement System (PERS)**

At June 30, 2020, the District reported a liability of \$169,087,745.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the District's proportion was 0.9384127673 percent, which was an increase of 0.0303528873 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized pension expense of \$8,545,296.00 in the district-wide financial statements. This pension expense was based on the pension plans June 30, 2019 measurement date.

At June 30, 2020, 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	\$3,034,904	\$746,955
Changes of assumptions	16,884,032	58,689,821
Net difference between projected and actual earnings on pension plan investments		2,669,116
Changes in proportion and differences between District contributions and proportionate share of contributions	10,604,263	6,112,168
District contributions subsequent to the measurement date	<u>10,545,351</u>	
	<u>\$41,068,550</u>	<u>\$68,218,060</u>

The \$10,545,351 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, 2020, the plan measurement date is June 30, 2019) will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2020	(\$3,984,063)
2021	(14,940,265)
2022	(13,244,603)
2023	(5,742,459)
2024	<u>216,529</u>
	<u><u>(\$37,694,861)</u></u>

**Actuarial Assumptions**

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which rolled forward to June 30, 2019. These actuarial valuations used the following assumptions:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Inflation	2.75%	2.25%
Salary Increases		
Through 2026	2.00-6.00%	1.65-4.15%
Thereafter	3.00-7.00%	2.65-5.15%
	Based on	Based on
	Years of Service	Age
Investment Rate of Return	7.00%	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**Long-Term Rate of Return**

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at both June 30, 2019 and June 30, 2018) 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. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2019 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Market Equity	12.50%	9.00%
Emerging Market Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

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

**Discount Rate**

The discount rate used to measure the total pension liability was 6.28% and 5.66% as of June 30, 2019 and June 30, 2018, respectively. These single blended discount rates were based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30, 2019 and June 30, 2018 and a municipal bond rate of 3.50% and 3.87% for June 30, 2019 and June 30, 2018 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 based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 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, 2019, 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>5.28%</u>	At Current Discount Rate <u>6.28%</u>	1% Increase <u>7.28%</u>
District's proportionate share of the net pension liability	\$232,325,472	\$169,087,745	\$144,871,787



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

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

**Pension Plan Fiduciary Net Position**

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

**Teachers Pensions and Annuity Fund (TPAF)**

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2020 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State’s proportionate share associated with the District	<u>\$1,139,183,458</u>
	<u>\$1,139,183,458</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 which was rolled forward to June 30, 2019. 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, 2019, the proportion of the TPAF net pension liability associated with the District was 1.8562260681% which was an increase of .030731881 percent from its proportion measured as of June 30, 2018.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

**Teachers Pensions and Annuity Fund (TPAF) (Continued)**

For the year ended June 30, 2020, the District recognized on-behalf pension expense and revenue of \$67,192,086.00 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, 2019 measurement date.

**Actuarial Assumptions**

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Inflation Rate:		2.25%
Price	2.75%	
Wage	3.25%	
Salary Increases:		
Through 2026	1.55%-4.45%	1.55%-4.55%
	Based on Years of Service	Based on Years of Service
Thereafter	2.75%-5.65%	2.00%-5.45%
	Based on Years of Service	Based on Years of Service
Investment Rate of Return	7.00%	7.00%

**Mortality Rate**

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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**

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% and 7.00% at June 30, 2019 and June 30, 2018 respectively) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries.

The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2019 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	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Market Equity	12.50%	9.00%
Emerging Market Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

**Teachers Pensions and Annuity Fund (TPAF) (Continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 5.60% and 4.86% as of June 30, 2019 and 2018, 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 3.50% and 3.87% as of June 30, 2019 and 2018, 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054, 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 by visiting <http://www.state.nj.us/treasury/pensions>.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	148,051
Inactive Plan Members or Beneficiaries Not Yet Receiving Benefits	<u>- 0 -</u>
Total Plan Members	<u>364,943</u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2020 was as follows:

Total OPEB Liability:	
District's Proportionate Share	\$-0-
State's Proportionate Share associated with the District	657,718,174
	\$657,718,174

The total Non-Employer OPEB liability as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019.

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

For the year ended June 30, 2020, the District recognized on-behalf post-employment expense and revenue of \$22,507,399 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2019 measurement date.

At June 30, 2019, the District's proportion was 1.5761626126 percent, which was an increase of .0297413816 from its proportion measured as of June 30, 2018.

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, 2020**

**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, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. 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:

	<u>TPAF/ABP</u>	<u>June 30, 2019</u> <u>PERS</u>	<u>PFRS</u>
Inflation – 2.5%			
Salary Increases			
Through 2026	1.55-3.05%*	2.00-6.00%*	3.25-15.25%*
Thereafter	1.55-3.05%*	3.00-7.00%*	Applied to All Future Years

\*Based on Years of Service

Preretirement mortality rates were based on the Pub-2010 Healthy "Teachers" (TPAF/ABP), "General" (PERS), and "Safety" (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 "General" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 "General" classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 — June 30, 2018, July 1, 2014 — June 30, 2018, and July 1, 2013 - June 30, 2018 for TPAF, PERS and PFRS, respectively.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

**Health Care Trend Assumptions**

For pre-Medicare medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2020 is reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

**Discount Rate**

The discount rate for June 30, 2020 and June 30, 2019 was 3.50% and 3.87% 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**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, 2018 to June 30, 2019.

Balance at 6/30/18		\$713,067,711
Changes for the year:		
Service cost	30,016,042	
Interest	28,381,844	
Differences between expected and actual experience	(103,962,555)	
Changes in assumptions or other inputs	9,806,632	
Membership Contributions	598,487	
Benefit payments - Net	<u>(20,189,987)</u>	
Net changes		<u>(55,349,537)</u>
Balance at 6/30/19		<u><u>\$657,718,174</u></u>



**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2019, 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, 2019		
	1.00% <u>Decrease (2.50%)</u>	At Discount <u>Rate (3.50)</u>	1.00% <u>Increase (4.50%)</u>
State of New Jersey's Proportionate Share of the Total Non-Employer OPEB Liability Associated with the District	\$777,025,076	\$657,718,174	\$562,947,311

**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, 2019, 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, 2019		
	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	\$541,930,459	\$657,718,174	\$810,997,333

**City of Elizabeth School District  
Notes to the Financial Statements  
For the Fiscal Year Ending June 30, 2020**

**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, 2019, 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	\$	\$ 165,260,103.00
Changes of assumptions		133,682,694.00
Changes in proportion	<u>29,960,199.00</u>	<u>  </u>
	<u>\$ 29,960,199.00</u>	<u>\$ 298,942,797.00</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the State's proportionate share of the total Non-Employer OPEB Liability associated with the District will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Amount</u>
2020	(\$34,145,369)
2021	(34,145,369)
2022	(34,145,369)
2023	(34,145,369)
2024	(34,145,369)
Total	
Thereafter	<u>(98,255,752)</u>
	<u><u>(\$268,982,598)</u></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, 2020**

**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 2019-2020 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, 2020**

**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>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2020	\$920,487	501,777	\$4,046,415
2019	725,630	210,082	3,627,705
2018	704,193	294,797	3,112,157

**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, 2020, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$1,452,021 for worker’s compensation and \$869,221 for auto/gen/E&O, with a grand total of \$2,321,242.

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, 2020**

**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, 2020, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$16,557,936.

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, 2020, a liability existed for compensated absences in the proprietary funds of \$685,277.

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, 2020**

**NOTE 12: FUND BALANCE APPROPRIATED**

**General Fund** The table below reflects the District's Fund Balance at June 30, 2020 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	\$3,451,403	(\$3,451,403)	
Current Year	3,379,891	(3,379,891)	
Capital Reserve	9,881,868	(9,881,868)	
Assigned:			
Designated for Subsequent			
Year's Expenditures	6,547,046	(6,547,046)	
Encumbrances	861,170	(861,170)	
Unassigned (Deficit)	<u>9,869,616</u>	<u>(16,224,931)</u>	<u>(\$6,355,315)</u>
	<u>\$33,990,994</u>	<u>(40,346,309)</u>	<u>(\$6,355,315)</u>

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**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, 2020		\$562,253,682
Increased by:		
Transfer from General Fund to SFR- Inclusion		3,822,140
Less: Expenditures Allocated to Restricted Federal Resources as reported on Schedule D-2		
		6,863,620
		559,212,202
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$73,421,473	
Capital Leases	8,388,286	
		81,809,759
Adjusted General Fund Expenditures		
		477,402,443
Excess Surplus Percentage		
		2.00%
		9,548,049
Increased by:		
Extraordinary Aid (unbudgeted)	321,568	
		321,568
Maximum Unassigned General Fund Balance		
		9,869,616
Actual Unassigned General Fund Balance		
		13,249,507
Excess Surplus		
		\$3,379,891
Recapitulation of Excess Surplus, June 30, 2020		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$3,451,403
Restricted for Excess Surplus		3,379,891
		\$6,831,294

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

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

Based on the preceding calculation, as of June 30, 2020, \$3,451,403 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2020-21 budget. \$3,379,891 is reported as Restricted Fund Balance Excess Surplus Designated for Subsequent Year's Expenditures and is required to be appropriated for property tax relief in the 2021-22 budget.

**NOTE 14: INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances remained on the balance sheet at June 30, 2020:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$13,107,851	\$8,258,174
Special Revenue Fund		4,893,431
Enterprise Fund	46,553	
Fiduciary Fund		2,799
	\$13,154,404	\$13,154,404

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, 2020 consisted of the following:

Food and Supplies	<u>\$292,487.00</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, 2020**

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

The District has a deficit fund balance of \$6,355,315 in the General Fund and \$4,444,648 in the Special Revenue Fund as of June 30, 2020 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, 2020**

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

The activity of the capital reserve during the year ended June 30, 2020, is as follows:

Balance, June 30, 2019 (Budgetary Basis)		\$	9,054,021
Deposits:			
Interest	\$		42,929
Board Resolution dated 06/30/20		<u>7,000,000</u>	
			<u>7,042,929</u>
		\$	<u>16,096,950</u>
Withdrawals:			
Board Resolution dated 07/31/19	\$		2,372,717
Board Resolution dated 08/31/19			86,273
Board Resolution dated 10/31/19			1,101,253
Board Resolution dated 12/31/19			292,322
Board Resolution dated 01/31/20			275,000
Board Resolution dated 03/31/20			207,000
Board Resolution dated 05/31/20			207,400
Board Resolution dated 06/30/20		<u>1,673,117</u>	
			<u>6,215,082</u>
Balance, June 30, 2020 (Budgetary Basis)		\$	<u><u>9,881,868</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 \$6,653,292.35. 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 FY2020.

**City of Elizabeth School District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ending June 30, 2020**

**NOTE 19: SUBSEQUENT EVENTS**

The Board of Education has evaluated subsequent events occurring after the financial statement date through January 19, 2021 which is the date the financial statements were available to be issued. Based upon this evaluation, the District has determined that the following subsequent events needed to be disclosed:

Subsequent to the date of these Financial Statements the COVID-19 Corona Virus has continued to spread across the State of New Jersey and the Nation as a whole. The impact of this virus on the District's operations in Fiscal Year 2021 cannot be reasonably estimated at this time but may affect revenues.

**NOTE 20: PRIOR PERIOD ADJUSTMENTS**

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

	<u>Governmental Activities</u>
Beginning Net Position 06/30/19	\$182,772,211
Adjustments:	
Capital Assets	<u>(10,812,936)</u>
Beginning Net Position 06/30/19 (as restated)	<u><u>\$171,959,275</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
<b>Revenues:</b>					
<b>Local sources:</b>					
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -
Tuition	90,000	-	90,000	629,119	539,119
Interest on Capital Reserve	60,000	-	60,000	42,929	(17,071)
Miscellaneous	1,532,025	-	1,532,025	4,046,398	2,514,373
<b>Total - local sources</b>	<u>61,495,149</u>	<u>-</u>	<u>61,495,149</u>	<u>64,531,570</u>	<u>3,036,421</u>
<b>State sources:</b>					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	336,807,690	-	336,807,690	336,807,690	-
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	2,439,602	321,568
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	741,821	741,821
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	41,387,303	41,387,303
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	33,627	33,627
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	15,629,135	15,629,135
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,629,587	15,629,587
<b>Total - state sources</b>	<u>407,787,780</u>	<u>-</u>	<u>407,787,780</u>	<u>481,530,821</u>	<u>73,743,041</u>
<b>Federal sources:</b>					
Medicaid Reimbursement	1,193,444	-	1,193,444	1,151,246	(42,198)
<b>Total - federal sources</b>	<u>1,193,444</u>	<u>-</u>	<u>1,193,444</u>	<u>1,151,246</u>	<u>(42,198)</u>
<b>Total revenue</b>	<u>470,476,373</u>	<u>-</u>	<u>470,476,373</u>	<u>547,213,637</u>	<u>76,737,264</u>
<b>Expenditures:</b>					
<b>Current expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool	8,297,330	(613,968)	7,683,362	7,607,186	76,176
Kindergarten	-	33,966	33,966	19,757	14,209
Grades 1-5	48,141,818	(389,365)	47,752,453	47,373,758	378,695
Grades 6-8	26,791,926	590,443	27,382,369	27,213,291	169,077
Grades 9-12	36,586,430	927,036	37,513,466	37,140,724	372,742
<b>Home instruction:</b>					
Salaries of teachers	956,130	10,575	966,705	823,459	143,246
Purchased services	315,000	-	315,000	259,960	55,040
Travel	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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Regular programs -</b>					
<b>undistributed instruction:</b>					
Other salaries for instruction	\$ 4,305,673	\$ 388,815	\$ 4,694,488	\$ 4,658,304	\$ 36,184
Purchased professional/ educational services	1,200,948	173,693	1,374,641	1,311,767	62,874
Other purchased professional services	12,500	(2,193)	10,307	6,810	3,497
Other purchased services	8,192,429	(1,370,292)	6,822,137	6,630,426	191,711
Travel	67,912	47,515	115,427	41,451	73,976
General supplies	6,717,940	(653,127)	6,064,813	5,622,665	442,148
Textbooks	466,822	(224,418)	242,404	242,298	106
Other objects	270,836	9,538	280,374	177,648	102,726
<b>Total regular programs</b>	<u>142,324,294</u>	<u>(1,072,383)</u>	<u>141,251,911</u>	<u>139,129,504</u>	<u>2,122,407</u>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	416,921	9,176	426,097	426,093	4
Other salaries for instruction	-	91,360	91,360	91,356	4
General supplies	5,202	(2,000)	3,202	2,491	711
Textbooks	7,334	(4,173)	3,161	3,161	-
<b>Total cognitive impaired - mild</b>	<u>429,457</u>	<u>94,363</u>	<u>523,820</u>	<u>523,101</u>	<u>719</u>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	693,775	(76,067)	617,708	617,648	60
Other salaries for instruction	46,923	(28,140)	18,783	18,781	2
General supplies	13,401	2,000	15,401	11,493	3,908
<b>Total cognitive impaired -moderate</b>	<u>754,099</u>	<u>(102,207)</u>	<u>651,892</u>	<u>647,922</u>	<u>3,970</u>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	6,016,445	(605,977)	5,410,468	5,378,771	31,697
Other salaries for instruction	1,660,145	526,430	2,186,575	2,059,820	126,755
General supplies	108,858	(6,970)	101,888	89,693	12,195
Textbooks	2,000	(2,000)	-	-	-
<b>Total learning/language</b>	<u>7,787,448</u>	<u>(88,517)</u>	<u>7,698,931</u>	<u>7,528,284</u>	<u>170,647</u>
<b>Multiple disabilities:</b>					
Salaries of teachers	381,564	(21,977)	359,587	359,353	234
Other salaries for instruction	145,855	49,974	195,829	195,812	17
General supplies	5,435	-	5,435	3,840	1,595
<b>Total multiple disabilities</b>	<u>532,854</u>	<u>27,997</u>	<u>560,851</u>	<u>559,005</u>	<u>1,846</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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Behavioral disabilities:</b>					
Salaries of teachers	\$ 263,886	\$ 4,444	\$ 268,330	\$ 268,330	\$ -
Other salaries for instruction	130,661	(44,918)	85,743	85,743	-
General supplies	10,100	(10,100)	-	-	-
Other objects	-	3,000	3,000	-	3,000
<b>Total behavioral disabilities</b>	<u>404,647</u>	<u>(47,574)</u>	<u>357,073</u>	<u>354,073</u>	<u>3,000</u>
<b>Autism</b>					
Salaries of teachers	1,160,691	551,343	1,712,034	1,709,473	2,561
Other salaries for instruction	664,236	(84,058)	580,178	575,614	4,564
General supplies	101,506	(12,168)	89,338	86,241	3,097
<b>Total autism</b>	<u>1,926,433</u>	<u>455,117</u>	<u>2,381,550</u>	<u>2,371,328</u>	<u>10,222</u>
<b>Resource room:</b>					
Salaries of teachers	11,216,666	(218,972)	10,997,694	10,944,244	53,450
Purchased Professional -educational services	9,800	-	9,800	2,517	7,283
General supplies	26,764	(232)	26,532	20,861	5,671
<b>Total resource room</b>	<u>11,253,230</u>	<u>(219,204)</u>	<u>11,034,026</u>	<u>10,967,622</u>	<u>66,404</u>
<b>Preschool disabled:</b>					
Salaries of teachers	1,417,102	-	1,417,102	1,292,080	125,022
Other salaries for instruction	587,949	609	588,558	487,290	101,268
General supplies	5,000	(103)	4,897	4,897	0
<b>Total preschool disabled</b>	<u>2,010,051</u>	<u>506</u>	<u>2,010,557</u>	<u>1,784,266</u>	<u>226,291</u>
<b>Total special education</b>	<u>25,098,219</u>	<u>120,481</u>	<u>25,218,700</u>	<u>24,735,601</u>	<u>483,099</u>
<b>Bilingual education:</b>					
Salaries of teachers	26,677,490	(182,288)	26,495,202	26,483,334	11,868
Other salaries for instruction	1,145,611	67,249	1,212,860	1,207,081	5,779
Purchased professional/ educational services	27,000	-	27,000	27,000	-
General supplies	313,834	9,373	323,207	251,342	71,865
Textbooks	-	417	417	416	1
<b>Total bilingual education</b>	<u>28,163,935</u>	<u>(105,249)</u>	<u>28,058,686</u>	<u>27,969,173</u>	<u>89,513</u>
<b>School sponsored activities:</b>					
Salaries	270,200	823	271,023	235,950	35,073
Travel	25,000	32,000	57,000	15,020	41,980
Other objects	167,103	(9,726)	157,377	70,398	86,979
<b>Total school sponsored activities</b>	<u>462,303</u>	<u>23,097</u>	<u>485,400</u>	<u>321,368</u>	<u>164,032</u>
<b>School sponsored athletics:</b>					
Salaries	2,052,779	5,500	2,058,279	2,010,390	47,889
Other purchased services	170,600	91,273	261,873	222,971	38,902
Other objects	490,370	(29,830)	460,540	460,489	51
Supplies and materials	165,258	(10,294)	154,964	150,818	4,146
<b>Total school sponsored athletics</b>	<u>2,879,007</u>	<u>56,649</u>	<u>2,935,656</u>	<u>2,844,668</u>	<u>90,988</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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Before/After School Programs</b>					
<b>Instruction</b>					
Salaries	\$ 1,288,119	\$ (99,055)	\$ 1,189,064	\$ 953,108	\$ 235,956
Supplies and materials	3,200	(3,200)	-	-	-
<b>Total before/after school</b>	<u>1,291,319</u>	<u>(102,255)</u>	<u>1,189,064</u>	<u>953,108</u>	<u>235,956</u>
<b>Summer School Programs -</b>					
<b>Instruction</b>					
Salaries	1,957,386	(257,386)	1,700,000	1,699,427	573
Supplies and materials	8,500	150	8,650	8,586	64
<b>Total summer school - Instruction</b>	<u>1,965,886</u>	<u>(257,236)</u>	<u>1,708,650</u>	<u>1,708,013</u>	<u>637</u>
<b>Summer School Programs -</b>					
<b>Support Services</b>					
Salaries	135,200	(22,202)	112,998	112,994	4
<b>Total summer school - Support Services</b>	<u>135,200</u>	<u>(22,202)</u>	<u>112,998</u>	<u>112,994</u>	<u>4</u>
<b>Community services:</b>					
Salaries	554,136	10,220	564,356	458,336	106,020
<b>Total community services</b>	<u>554,136</u>	<u>10,220</u>	<u>564,356</u>	<u>458,336</u>	<u>106,020</u>
<b>Total instruction</b>	<u>202,874,299</u>	<u>(1,348,878)</u>	<u>201,525,421</u>	<u>198,232,766</u>	<u>3,292,655</u>
<b>Undistributed expenditures:</b>					
<b>Undistributed expenditures - instruction:</b>					
Tuition to other LEAs within the State - regular	4,949,298	656,940	5,606,238	5,593,695	12,543
Tuition to other LEAs within the State - special	14,018,580	(7,299,653)	6,718,927	5,351,785	1,367,142
Tuition to county vocational school districts - regular	442,000	148,500	590,500	590,500	-
Tuition to county vocational school districts - special	82,500	67,500	150,000	150,000	-
Tuition to county special services schools	1,381,248	191,467	1,572,715	1,514,036	58,679
Tuition to priv. sch for the disabled w/ State	12,972,134	2,723,371	15,695,505	15,460,370	235,135
Tuition - state facilities	415,210	-	415,210	415,210	-
Tuition - other	-	11,830	11,830	8,961	2,869
<b>Total undistributed expenditures - instruction</b>	<u>34,260,970</u>	<u>(3,500,045)</u>	<u>30,760,925</u>	<u>29,084,558</u>	<u>1,676,367</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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Attendance and social work services:</b>					
Salaries	\$ 2,645,351	\$ (4,759)	\$ 2,640,592	\$ 2,612,307	\$ 28,285
Supplies and materials	10,925	(596)	10,329	5,428	4,901
Other objects	27,620	(27,620)	-	-	-
<b>Total attendance and social work services</b>	<b>2,683,896</b>	<b>(32,975)</b>	<b>2,650,921</b>	<b>2,617,735</b>	<b>33,186</b>
<b>Health services:</b>					
Salaries	4,104,675	18,887	4,123,562	4,076,376	47,186
Purchased professional and technical services	61,000	46,590	107,590	88,589	19,001
Supplies and materials	207,856	554,184	762,040	152,425	609,615
Other objects	5,435	-	5,435	2,305	3,130
<b>Total health services</b>	<b>4,378,966</b>	<b>619,661</b>	<b>4,998,627</b>	<b>4,319,695</b>	<b>678,932</b>
<b>Other support services - students - related services:</b>					
Salaries of other professional staff	3,263,553	(104,951)	3,158,602	3,141,683	16,919
Purchased professional educational services	2,593,500	56,400	2,649,900	2,639,900	10,000
<b>Other support services - students - related services</b>	<b>5,857,053</b>	<b>(48,551)</b>	<b>5,808,502</b>	<b>5,781,583</b>	<b>26,919</b>
<b>Other support services - Regular</b>					
Salaries of other professional staff	12,869,637	523,646	13,393,283	13,359,509	33,774
Purchased professional educational services	3,579,890	644,576	4,224,466	3,951,027	273,439
Supplies and materials	55,382	(45,585)	9,797	9,797	0
<b>Total other support services - regular</b>	<b>16,504,909</b>	<b>1,122,637</b>	<b>17,627,546</b>	<b>17,320,333</b>	<b>307,213</b>
<b>Other support services - Guidance</b>					
Salaries of other professional staff	6,084,537	198,142	6,282,679	6,196,340	86,339
Salaries of secretarial and clerical assistants	259,081	(27,000)	232,081	174,112	57,969
Purchased professional educational services	107,200	(75,088)	32,112	320	31,792
Other Purchased Professional Technical Services	360,929	29,658	390,587	206,733	183,854
Other purchased services	1,000	-	1,000	-	1,000
Supplies and materials	284,305	58,592	342,897	334,225	8,672
Other objects	9,100	12,620	21,720	6,896	14,824
<b>Total Other support services Guidnace</b>	<b>7,106,152</b>	<b>196,924</b>	<b>7,303,076</b>	<b>6,918,627</b>	<b>384,449</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Other support services - students - special services:</b>					
Salaries of other professional staff	\$ 6,887,848	\$ 57,475	\$ 6,945,323	\$ 6,744,008	\$ 201,315
Purchased professional educational services	194,700	-	194,700	118,825	75,875
Other purchased services	105,000	(250)	104,750	4,077	100,673
Supplies and materials	75,500	(25,537)	49,963	49,929	34
<b>Total other support services - students - special services</b>	<b>7,263,048</b>	<b>31,688</b>	<b>7,294,736</b>	<b>6,916,838</b>	<b>377,898</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	4,006,692	115,500	4,122,192	4,122,184	8
Salaries of other professional staff	257,742	-	257,742	209,484	48,258
Salaries of secretarial and clerical assistants	1,371,470	28,450	1,399,920	1,397,856	2,064
Purchased professional educational services	252,925	57,275	310,200	238,083	72,117
Other purchased services	100,350	(67,050)	33,300	10,452	22,848
Travel	-	64,800	64,800	13,455	51,345
Supplies and materials	76,631	(19,818)	56,813	48,975	7,838
Other objects	21,235	23,328	44,563	26,517	18,046
<b>Total improvement of instruction services</b>	<b>6,087,045</b>	<b>202,485</b>	<b>6,289,530</b>	<b>6,067,005</b>	<b>222,525</b>
<b>Educational media services/school library:</b>					
Salaries	1,445,465	(288,335)	1,157,130	1,113,822	43,308
Purchased professional and technical services	2,500	-	2,500	-	2,500
Supplies and materials	37,279	422	37,701	18,669	19,032
<b>Total educational media services/school library</b>	<b>1,485,244</b>	<b>(287,913)</b>	<b>1,197,331</b>	<b>1,132,491</b>	<b>64,840</b>
<b>Instructional staff training services:</b>					
Purchased professional and technical services	9,358	3,480	12,838	2,580	10,258
<b>Total instructional staff training services</b>	<b>9,358</b>	<b>3,480</b>	<b>12,838</b>	<b>2,580</b>	<b>10,258</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Support services general administration:</b>					
Salaries	\$ 1,849,851	\$ 57,460	\$ 1,907,311	\$ 1,896,483	\$ 10,828
Salaries of Attorneys	295,270	2,893	298,163	298,163	-
Legal services	1,800,000	-	1,800,000	1,616,372	183,628
Audit Fees	180,000	-	180,000	178,400	1,600
Other purchased professional services	470,000	(6,892)	463,108	378,352	84,756
Communications/telephone	1,561,921	-	1,561,921	1,518,066	43,855
Other purchased services	11,200	(300)	10,900	2,690	8,210
Supplies and materials	15,275	(3,024)	12,251	12,217	34
Miscellaneous expenditures	66,000	43,150	109,150	106,633	2,517
BOE Membership dues and fees	27,500	(27,500)	-	-	-
<b>Total support services general administration</b>	<b>6,277,017</b>	<b>65,787</b>	<b>6,342,804</b>	<b>6,007,377</b>	<b>335,427</b>
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	9,839,369	181,281	10,020,650	9,971,271	49,379
Salaries of secretarial and clerical assistants	4,782,683	(301,856)	4,480,827	4,421,376	59,451
Purchased professional and technical services	-	150	150	150	-
Other purchased services	-	11,900	11,900	11,888	12
Supplies and materials	144,050	1,498	145,548	113,754	31,794
Other objects	123,755	27,891	151,646	92,693	58,953
<b>Total support services school administration</b>	<b>14,889,857</b>	<b>(79,136)</b>	<b>14,810,721</b>	<b>14,611,132</b>	<b>199,589</b>
<b>Central Services:</b>					
Salaries	4,150,187	44,500	4,194,687	4,057,488	137,199
Purchase Professional Services	25,100	-	25,100	8,400	16,700
Purchased technical services	-	337,315	337,315	309,167	28,148
Miscellaneous Purchased Services	428,000	428,721	856,721	791,917	64,804
Supplies and materials	90,000	377,865	467,865	460,155	7,710
Other objects	94,500	19,668	114,168	102,508	11,660
<b>Total central services</b>	<b>4,787,787</b>	<b>1,208,069</b>	<b>5,995,856</b>	<b>5,729,634</b>	<b>266,222</b>
<b>Admin.Info Technology</b>					
Salaries	2,785,017	1,327,000	4,112,017	3,861,438	250,579
Purchased professional services	100,000	50,684	150,684	150,514	170
Other Purchased Services	3,009,061	94,236	3,103,297	3,071,167	32,130
Supplies and materials	511,260	(14,433)	496,827	496,331	496
Other objects	71,275	(59,603)	11,672	11,671	1
<b>Total Admin.Info Technology</b>	<b>6,476,613</b>	<b>1,397,884</b>	<b>7,874,497</b>	<b>7,591,121</b>	<b>283,376</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Required maintenance for school facilities:</b>					
Salaries	\$ 2,687,998	\$ 144,500	\$ 2,832,498	\$ 2,704,790	\$ 127,708
Cleaning, repair and maintenance services	5,693,369	338,174	6,031,543	5,840,526	191,017
Supplies and materials	591,699	(12,143)	579,556	557,223	22,333
<b>Total required maintenance for school facilities:</b>	<b>8,973,066</b>	<b>470,531</b>	<b>9,443,597</b>	<b>9,102,540</b>	<b>341,057</b>
<b>Operation and maintenance Custodial Services:</b>					
Salaries	20,904,479	151,564	21,056,043	20,929,194	126,849
Purchased professional and technical services	195,000	176,743	371,743	284,650	87,093
Cleaning, repair and maintenance services	450,536	(247,298)	203,238	174,245	28,993
Rental of land and buildings	3,394,346	2,791,334	6,185,680	6,083,527	102,153
Lease Purchase-					
Energy Savings Imp Program	839,150	-	839,150	839,150	-
Other purchased property services	954,500	21,000	975,500	958,540	16,960
Insurance	2,061,575	100,000	2,161,575	2,080,270	81,305
Travel	8,000	-	8,000	2,860	5,140
General supplies	1,347,417	(17,882)	1,329,535	1,275,023	54,512
Energy (natural gas)	2,439,015	(526,007)	1,913,008	1,854,730	58,278
Energy (electricity)	5,691,035	526,007	6,217,042	6,023,119	193,923
Other objects	118,500	(20,000)	98,500	91,577	6,923
<b>Total operation and maintenance of plant services</b>	<b>38,403,553</b>	<b>2,955,461</b>	<b>41,359,014</b>	<b>40,596,884</b>	<b>762,130</b>
<b>Care and upkeep of grounds</b>					
Salaries	141,438	1,450	142,888	142,858	30
Miscellaneous Purchased Services	321,100	(216,525)	104,575	100,215	4,360
<b>Total care and upkeep of grounds</b>	<b>462,538</b>	<b>(215,075)</b>	<b>247,463</b>	<b>243,073</b>	<b>4,390</b>
<b>Security</b>					
Salaries	8,265,736	154,587	8,420,323	8,155,533	264,790
Miscellaneous Purchased Services	445,000	(159,970)	285,030	83,746	201,284
Supplies and materials	196,025	(26,319)	169,706	154,399	15,307
Other Objects	3,135	-	3,135	-	3,135
<b>Total security</b>	<b>8,909,896</b>	<b>(31,702)</b>	<b>8,878,194</b>	<b>8,393,678</b>	<b>484,516</b>
<b>Student transportation services:</b>					
Salaries for pupil transportation (between home and school) - regular	756,018	80,000	836,018	722,253	113,765
Salaries for pupil transportation (between home and school)-special	1,837,631	170,000	2,007,631	1,884,923	122,708
Salaries for pupil transportation (other than between home & school)	1,408,849	(150,780)	1,258,069	1,170,072	87,997

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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Student transportation services</b>					
<b>(continued):</b>					
Management Fee - ESC & CTSA					
Transportation program	\$ 260,000	\$ (43,160)	\$ 216,840	\$ 189,323	\$ 27,517
Purchased professional and technical services	54,000	63,280	117,280	40,694	76,586
Cleaning, repair and maintenance services	250,000	1,013	251,013	197,729	53,284
Rental Payments - school buses	249,000	(183)	248,817	222,724	26,093
Contracted services - aid in lieu					
Non-public schools	200,000	15,000	215,000	151,289	63,711
Contracted services (between home and school) - vendors	4,968,785	(104,000)	4,864,785	4,126,020	738,765
Contracted services (other than between home and school) - vendors	511,770	-	511,770	476,476	35,294
Contracted services (special education)-vendors	1,625,790	(305,439)	1,320,351	852,906	467,445
Contracted services (special education)- ECS & CTSA	8,214,500	2,795,000	11,009,500	10,918,584	90,916
Supplies and materials	20,000	(3,320)	16,680	16,679	1
Transportation supplies	200,000	-	200,000	127,156	72,844
Miscellaneous expenditures	18,000	750	18,750	13,582	5,168
<b>Total student transportation services</b>	<b>20,574,343</b>	<b>2,518,161</b>	<b>23,092,504</b>	<b>21,110,409</b>	<b>1,982,095</b>
<b>Employee benefits:</b>					
Social security	8,300,000	162,540	8,462,540	7,696,630	765,910
Other retirement contributions - PERS	10,700,000	(1,740,950)	8,959,050	8,959,043	7
Unemployment compensation	50,000	-	50,000	48,007	1,993
Workers Compensation	2,400,000	409,350	2,809,350	1,856,418	952,932
Health Benefits	66,550,003	(862,597)	65,687,406	65,028,142	659,264
Tuition Reimbursement	1,050,000	(129,046)	920,954	908,057	12,897
Other employee benefits	700,000	(507,165)	192,835	192,835	0
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	741,821	(741,821)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	41,387,303	(41,387,303)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	33,627	(33,627)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	15,629,135	(15,629,135)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,629,587	(15,629,587)
<b>Total employee benefits</b>	<b>89,750,003</b>	<b>(2,667,868)</b>	<b>87,082,135</b>	<b>158,110,605</b>	<b>(71,028,470)</b>
<b>Total undistributed expenditures</b>	<b>285,141,314</b>	<b>3,929,503</b>	<b>289,070,817</b>	<b>351,657,899</b>	<b>(62,587,082)</b>
<b>Total expenditures - current expense</b>	<b>488,015,613</b>	<b>2,580,625</b>	<b>490,596,238</b>	<b>549,890,664</b>	<b>(59,294,427)</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Capital Outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 9-12	\$ -	\$ 4,994	\$ 4,994	\$ 4,994	\$ -
Special education - instruction					
Multiple disabilities	-	15,349	15,349	15,348	1
Other Instruction					
School-Sponsored Cocurricular/ Extracurricular	-	-	-	-	-
Activities - Instruction	-	2,070	2,070	2,025	45
School Sponsored Athletics	-	61,744	61,744	46,114	15,630
Undistributed expenditures:					
Support services -					
General Administration	-	7,300	7,300	5,575	1,725
School Administration	-	1,217,479	1,217,479	808,266	409,214
Central Services	-	36,335	36,335	36,295	40
Admin Info Technology	-	26,191	26,191	23,560	2,631
Req. Maintenance for School Fac.	-	3,718	3,718	3,716	2
Custodial Services	436,040	(17,233)	418,807	409,119	9,688
Care and Upkeep of Grounds	-	13,248	13,248	13,248	-
Security	-	162,435	162,435	160,511	1,924
School Buses - Regular	-	103,500	103,500	3,500	100,000
<b>Total equipment</b>	<u>436,040</u>	<u>1,637,130</u>	<u>2,073,170</u>	<u>1,532,271</u>	<u>540,899</u>
<b>Facilities acquisition and construction services:</b>					
Architectual/Engineering services	-	12,100	12,100	7,548	4,552
Purchased professional and technical services	-	659,225	659,225	444,323	214,902
Construction services	1,009	1,294,850	1,295,859	1,140,799	155,061
Land and improvements	-	351,784	351,784	332,812	18,972
<b>Total facilities acquisition and construction services</b>	<u>1,009</u>	<u>2,317,959</u>	<u>2,318,968</u>	<u>1,925,482</u>	<u>393,486</u>
<b>Assets acquired under capital leases (non-budgeted)</b>					
Instruction:					
Regular Instruction				508,546	(508,546)
Undistributed expenditures:					
Admin Info Technology				1,089,734	(1,089,734)
Maintenance				428,527	(428,527)
Transporation				528,655	(528,655)
Facilities				5,832,824	(5,832,824)
<b>Total assets acquired under capital leases (non-budgeted)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,388,286</u>	<u>(8,388,286)</u>
<b>Interest Deposit to Capital Reserve</b>	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
<b>Total capital outlay</b>	<u>497,049</u>	<u>3,955,089</u>	<u>4,452,138</u>	<u>11,846,039</u>	<u>(7,393,901)</u>
<b>Special Schools:</b>					
<b>Adult education - local - Instruction:</b>					
Salaries of teachers	7,000	-	7,000	-	7,000
Other purchased services	1,000	(1,000)	-	-	-
Supplies	-	1,000	1,000	-	1,000
<b>Total Adult education - local - Instr.</b>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
<b>Adult education- Local - Supp Serv:</b>					
Salaries	20,000	-	20,000	344	19,656
<b>Total Adult ed- Local - Supp Serve</b>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>344</u>	<u>19,656</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, 2020

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
<b>Special Schools:</b>					
<b>Evening school for the Foreign Born:</b>					
Salaries of teachers	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
<b>Total evening school for the foreign born</b>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total special schools</b>	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>344</u>	<u>32,656</u>
	-	-	-	-	
<b>Transfer of Funds to Charter Schools</b>	\$ 337,270	\$ 179,365	\$ 516,635	\$ 516,635	\$ -
<b>Total expenditures</b>	<u>488,882,932</u>	<u>6,715,079</u>	<u>495,598,011</u>	<u>562,253,682</u>	<u>(66,655,671)</u>
Excess/(deficiency) of revenues over/(under) expenditures	\$ (18,406,559)	\$ (6,715,079)	\$ (25,121,638)	\$ (15,040,045)	\$ 10,081,592
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	6,465,411	499,999	6,965,410	6,863,620	(101,790)
Transfer to special revenue fund	(3,822,144)	-	(3,822,144)	(3,822,140)	4
Capital Leases (non-budget)				8,388,286	8,388,286
<b>Total other financing sources/(uses)</b>	<u>2,643,267</u>	<u>499,999</u>	<u>3,143,266</u>	<u>11,429,766</u>	<u>8,286,500</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(15,763,292)</u>	<u>(6,215,080)</u>	<u>(21,978,372)</u>	<u>(3,610,279)</u>	<u>18,368,092</u>
Fund balance, July 1	37,601,273	-	37,601,273	37,601,273	-
Fund balance, June 30	\$ <u>21,837,981</u>	\$ <u>(6,215,080)</u>	\$ <u>15,622,901</u>	\$ <u>33,990,994</u>	\$ <u>18,368,092</u>
<b>Recapitulation:</b>					
<b>Restricted Fund Balance:</b>					
Excess Surplus - Designated for Subsequent Year's Expenditures				3,451,403	
Excess Surplus - Current Year				3,379,891	
Capital reserve				9,881,868	
<b>Assigned Fund Balance:</b>					
Designated for Subsequent Year's Expenditures				6,547,046	
Year-End Encumbrances				861,170	
<b>Unassigned Fund Balance</b>				<u>9,869,616</u>	
				33,990,994	
<b>Reconciliation to Governmental Funds Statements (GAAP):</b>					
Last State Aid Payment not recognized on GAAP basis				(40,346,309)	
<b>Fund Balance per Governmental Funds (GAAP)</b>				<u>\$ (6,355,315)</u>	
<b>Recapitulation of excess/(deficiency) of revenues under expenditures:</b>					
Adjustment for prior year encumbrances	\$ (1,292,378)	\$	\$ (1,292,378)	\$ (1,292,378)	\$ -
Budget amendment Capital Reserve		(6,215,080)	(6,215,080)	(6,215,080)	
Budgeted fund balance	<u>(14,470,914)</u>	<u>-</u>	<u>(14,470,914)</u>	<u>3,897,179</u>	<u>18,368,093</u>
<b>Total</b>	<u>\$ (15,763,292)</u>	<u>\$ (6,215,080)</u>	<u>\$ (21,978,372)</u>	<u>\$ (3,610,279)</u>	<u>\$ 18,368,093</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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
<b>Revenues:</b>												
<b>Local sources:</b>												
Local tax levy	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
Interest on Capital Reserve	6,600	-	6,600	-	-	6,600	-	-	6,600	-	-	6,600
Miscellaneous	1,532,025	-	1,532,025	-	-	1,532,025	-	-	1,532,025	-	-	1,532,025
<b>Total - local sources</b>	61,495,149	-	61,495,149	-	-	61,495,149	-	-	61,495,149	-	-	61,495,149
<b>State sources:</b>												
Transportation aid	5,189,194	-	5,189,194	-	-	5,189,194	-	-	5,189,194	-	-	5,189,194
Extracurricular aid	2,118,034	-	2,118,034	-	-	2,118,034	-	-	2,118,034	-	-	2,118,034
Special education aid	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
Equalization aid	336,807,690	-	336,807,690	-	-	336,807,690	-	-	336,807,690	-	-	336,807,690
Security aid	12,177,900	-	12,177,900	-	-	12,177,900	-	-	12,177,900	-	-	12,177,900
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF Post Retirement Medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - state sources</b>	407,787,780	-	407,787,780	-	-	407,787,780	-	-	407,787,780	-	-	407,787,780
<b>Federal sources:</b>												
Medical Reimbursement	1,193,444	-	1,193,444	-	-	1,193,444	-	-	1,193,444	-	-	1,193,444
<b>Total - federal sources</b>	1,193,444	-	1,193,444	-	-	1,193,444	-	-	1,193,444	-	-	1,193,444
<b>Total revenue</b>	470,476,373	-	470,476,373	-	-	470,476,373	-	-	470,476,373	-	-	470,476,373
<b>Expenditures:</b>												
<b>Current expenditure programs:</b>												
<b>Instruction-regular programs:</b>												
Salaries of teachers:												
Preschool	1,865,577	6,431,753	8,297,330	(508,566)	(105,402)	(613,968)	1,357,011	6,326,351	7,683,362	1,295,661	6,313,525	7,607,186
Kindergarten	-	-	-	33,966	107,774	(389,365)	33,966	45,854,670	47,524,453	1,889,904	24,882,710	47,373,758
Grades 1-5	2,414,922	45,726,896	48,141,818	(497,139)	275,148	590,443	2,496,659	27,882,710	27,882,710	2,464,686	24,788,605	27,213,291
Grades 6-8	2,184,364	24,607,562	26,791,926	574,047	352,989	927,036	3,419,026	34,094,440	37,513,466	3,403,060	33,737,664	37,140,724
Grades 9-12	2,844,979	33,741,451	36,586,430	10,575	10,575	10,575	966,705	-	966,705	823,459	-	823,459
<b>Home instruction:</b>												
Salaries of teachers	956,130	-	956,130	(600)	-	(600)	315,000	-	315,000	259,960	-	259,960
Supplies	315,000	-	315,000	-	-	-	-	-	-	-	-	-
Purchased Professional/Educational Services	600	-	600	-	-	-	-	-	-	-	-	-
<b>Regular programs - undistributed instruction:</b>												
Other salaries for instruction	524,483	3,781,190	4,305,673	669,326	(280,511)	388,815	1,193,809	3,500,679	4,694,488	1,193,706	3,464,598	4,658,304
Purchased professional/educational services	719,659	481,289	1,200,948	222,113	(48,420)	173,693	941,772	432,869	1,374,641	903,382	408,385	1,311,767
Other Purchased Technical Svcs	8,192,429	12,500	8,192,429	(1,370,292)	(2,193)	(1,372,485)	6,822,137	10,307	6,822,137	6,810	6,810	6,630,426
Other purchased services	67,912	67,912	135,824	47,355	160	160	47,355	68,072	115,427	29,809	11,642	41,451
Travel	3,408,455	3,309,485	6,717,940	(297,626)	(355,501)	(653,127)	3,110,829	2,953,984	6,064,813	3,110,164	2,512,501	5,622,665
General supplies	159,098	307,724	466,822	(45,165)	9,538	(35,627)	113,933	128,471	242,404	113,912	128,386	242,298
Textbooks	270,836	-	270,836	(846,712)	(2,256,671)	(1,075,835)	227,389,984	280,374	280,374	177,648	-	177,648
Other objects	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total regular programs</b>	23,585,096	118,738,598	142,323,694	(846,712)	(2,256,671)	(1,075,835)	227,389,984	118,512,927	141,251,911	22,135,886	116,993,618	139,129,504

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfers / Adjustments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 13	Total General Fund
<b>Special education:</b>												
<b>Cognitive impaired - mild:</b>												
Salaries of teachers	-	416,921	416,921	-	9,176	9,176	-	426,097	426,097	-	426,093	426,093
Other salaries for instruction	-	5,202	5,202	-	91,360	91,360	-	91,360	91,360	-	91,356	91,356
General supplies	-	7,334	7,334	-	(4,173)	(4,173)	-	3,202	3,202	-	2,491	2,491
Textbooks	-	429,457	429,457	-	94,363	94,363	-	3,161	3,161	-	3,161	3,161
<b>Total cognitive impaired - mild</b>	-	429,457	429,457	-	94,363	94,363	-	523,820	523,820	-	523,101	523,101
<b>Cognitive impaired - moderate:</b>												
Salaries of teachers	-	693,775	693,775	-	(76,067)	(76,067)	-	617,708	617,708	-	617,648	617,648
Other salaries for instruction	-	46,923	46,923	-	(28,140)	(28,140)	-	18,783	18,783	-	18,781	18,781
General supplies	-	13,401	13,401	-	2,000	2,000	-	15,401	15,401	-	11,493	11,493
<b>Total cognitive impaired - moderate</b>	-	754,099	754,099	-	(102,207)	(102,207)	-	651,892	651,892	-	647,922	647,922
<b>Learning/language Disabilities (204):</b>												
Salaries of teachers	956,932	5,059,513	6,016,445	(710,906)	104,929	(605,977)	246,026	5,164,442	5,410,468	232,616	5,146,155	5,378,771
Other salaries for instruction	42,553	1,617,592	1,660,145	424,286	102,144	526,430	466,839	1,719,756	2,186,575	347,606	1,712,214	2,059,820
General supplies	7,500	101,358	108,858	(7,500)	530	(2,000)	-	101,888	101,888	-	89,693	89,693
Textbooks	-	2,000	2,000	-	(2,000)	-	-	-	-	-	-	-
<b>Total learning/language disabilities</b>	1,006,985	6,780,463	7,787,448	(294,126)	205,603	(88,517)	712,865	6,986,266	7,698,931	580,222	6,948,062	7,528,284
<b>Behavioral Disabilities (209):</b>												
Salaries of teachers	-	263,886	263,886	-	4,444	4,444	-	268,330	268,330	-	268,330	268,330
Other salaries for instruction	-	130,661	130,661	-	(44,918)	(44,918)	-	85,743	85,743	-	85,743	85,743
General supplies	3,000	7,100	10,100	(3,000)	(7,100)	(10,100)	-	-	-	-	-	-
Other objects	-	-	-	3,000	-	3,000	3,000	-	3,000	-	-	-
<b>Total behavioral disabilities</b>	3,000	401,647	404,647	-	(47,574)	(47,574)	3,000	354,073	357,073	-	354,073	354,073
<b>Multiple disabilities (212):</b>												
Salaries of teachers	-	381,564	381,564	-	(21,977)	(21,977)	-	359,587	359,587	-	359,533	359,533
Other salaries for instruction	-	145,855	145,855	-	49,974	49,974	-	195,829	195,829	-	195,812	195,812
General supplies	-	5,435	5,435	-	-	-	-	5,435	5,435	-	3,840	3,840
<b>Total multiple disabilities</b>	-	532,854	532,854	-	27,997	27,997	-	560,851	560,851	-	559,005	559,005
<b>Resource Room/Center (213):</b>												
Salaries of teachers	180,302	11,036,364	11,216,666	2,874	(221,846)	(218,972)	183,176	10,814,518	10,997,694	183,176	10,761,068	10,944,244
Other salaries for instruction	9,800	9,800	19,600	-	-	-	9,800	26,532	26,532	2,517	20,861	20,861
-educational services	-	-	-	-	(232)	(232)	-	-	-	-	-	-
General supplies	190,102	11,063,128	11,253,230	2,874	(222,078)	(219,204)	192,976	10,841,050	11,034,026	185,693	10,781,929	10,967,622
<b>Total Resource Room/Center</b>	370,204	22,109,356	22,489,524	5,748	(443,924)	(438,176)	385,952	21,682,100	22,068,252	371,293	21,523,859	21,932,727
<b>Autism (214):</b>												
Salaries of teachers	-	1,160,691	1,160,691	85,000	466,343	551,343	85,000	1,627,034	1,712,034	85,929	1,625,544	1,709,473
Other salaries for instruction	-	664,236	664,236	-	(84,058)	(84,058)	-	580,178	580,178	-	575,614	575,614
General supplies	85,986	15,520	101,506	(12,168)	-	(12,168)	73,818	15,520	89,338	73,817	12,424	86,241
<b>Total Autism</b>	85,986	1,840,447	1,926,433	72,832	382,285	455,117	158,818	2,222,732	2,381,550	157,746	2,213,582	2,371,328
<b>Preschool disabilities - full-time</b>												
Salaries of teachers	1,417,102	-	1,417,102	-	-	-	1,417,102	-	1,417,102	-	1,292,080	1,292,080
Other salaries for instruction	587,949	-	587,949	609	-	609	588,558	-	588,558	487,290	487,290	487,290
General supplies	5,000	-	5,000	(103)	-	(103)	4,897	-	4,897	4,897	4,897	4,897
<b>Total Preschool disabilities - full-time</b>	2,010,051	-	2,010,051	506	-	506	2,010,557	-	2,010,557	1,784,266	1,784,266	1,784,266
<b>Total special education</b>	3,296,124	21,802,095	25,098,219	(217,908)	338,389	120,481	3,078,216	22,140,484	25,218,700	2,707,927	22,027,674	24,735,601

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget		Budget Transfers / Adjustments		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13
<b>Bilingual education (263744):</b>								
Salaries of teachers	\$ -	\$ 26,677,490	\$ -	\$ (182,288)	\$ -	\$ 26,495,202	\$ -	\$ 26,483,334
Other salaries for instruction	-	1,145,611	-	67,249	-	1,212,860	-	1,207,081
Purchased professional-educational services	-	27,000	-	9,373	-	323,207	-	27,000
General supplies	-	313,834	-	417	-	417	-	251,342
Textbooks	-	-	-	-	-	-	-	416
<b>Total bilingual education</b>	-	28,163,935	-	(105,249)	-	28,058,686	-	27,969,173
<b>School-Sponsored Curricular/Extracurricular Activities - Instruction</b>								
Salaries	-	270,200	-	823	-	271,023	-	235,950
Travel	-	25,000	-	32,000	-	57,000	-	15,020
Other objects	-	167,103	-	(9,726)	-	157,377	-	70,398
<b>Total School-Sponsored Curricular/Extracurricular Activities - Instruction</b>	-	462,303	-	23,097	-	485,400	-	321,368
<b>School sponsored athletics:</b>								
Salaries	2,052,779	-	5,500	-	2,058,279	-	2,010,390	-
Other purchased services	170,600	-	91,273	-	261,873	-	222,971	-
Supplies and materials	490,370	-	(29,830)	-	460,540	-	460,489	-
Other objects	165,258	-	(102,941)	-	62,317	-	150,818	-
<b>Total school sponsored athletics</b>	2,879,007	-	36,649	-	2,915,656	-	2,844,668	-
<b>Before/After School Programs</b>								
Instruction	1,288,119	-	(99,055)	-	1,189,064	-	953,108	-
Salaries	3,200	-	(3,200)	-	-	-	-	-
Supplies and materials	-	-	-	-	-	-	-	-
<b>Total before/after school programs - instruction</b>	1,291,319	-	(102,255)	-	1,189,064	-	953,108	-
<b>Summer School Programs</b>								
- Instruction	1,957,386	-	(257,386)	-	1,700,000	-	1,699,427	-
Salaries	8,500	-	150	-	8,650	-	8,586	-
General Supplies	1,965,886	-	(257,236)	-	1,708,650	-	1,708,013	-
<b>Summer School Programs - Support Services</b>								
Salaries	135,200	-	(22,202)	-	112,998	-	112,994	-
<b>Total summer school programs - support services</b>	135,200	-	(22,202)	-	112,998	-	112,994	-
<b>Community services:</b>								
Salaries	554,136	-	10,220	-	564,356	-	458,336	-
General Supplies	554,136	-	10,220	-	564,356	-	458,336	-
<b>Total community services</b>	1,108,272	-	20,440	-	1,124,702	-	916,672	-
<b>Total instruction</b>	33,707,368	169,166,931	202,874,299	30,566	323,277,924	169,197,497	30,920,933	198,232,766

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget		Budget Transfers / Amendments		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13
<b>Undistributed expenditures - instruction:</b>								
Tuition to other LEAs within the State - regular	4,949,298	\$	656,940	\$	5,606,238	\$	5,593,695	\$
Tuition to other LEAs within the State - special	14,018,580		(7,299,653)		6,718,927		5,351,785	
Tuition to county vocational school districts - regular	442,000		148,500		590,500		590,500	
Tuition to county vocational school districts - special	82,500		67,500		150,000		150,000	
Tuition to county special services schools	1,381,248		191,467		1,572,715		1,514,036	
Tuition to priv. sch for the disabled w/ State	12,972,134		2,723,371		15,695,505		15,460,370	
Tuition - other	415,210		415,210		415,210		415,210	
<b>Total undistributed expenditures - instruction</b>	34,260,970		(3,500,045)		30,760,925		29,084,558	
<b>Attendance and social work services:</b>								
Salaries	339,989			(4,759)	339,989		326,946	2,285,161
Supplies and materials	10,925			(596)	10,329			3,428
Other	27,620		(27,620)					
<b>Total attendance and social work services</b>	367,609		(27,620)	(5,355)	339,989		326,946	2,290,789
<b>Health services:</b>								
Salaries	49,715		13	18,874	49,728		35,350	4,041,026
Technical professional and educational services	61,000		46,590		107,590		88,589	88,589
Supplies and materials	58,946		166,900	387,284	225,846		46,078	152,425
Other objects	5,435		5,435		5,435		2,305	2,305
<b>Total health services</b>	175,096		213,503	406,158	388,599		172,322	4,147,373
<b>Other support services - students - related services:</b>								
Salaries of other professional staff	3,263,553		(104,951)		3,158,602		3,141,683	3,141,683
Purchased professional services	2,593,500		56,400		2,649,900		2,639,900	2,639,900
<b>Other support services - students - related services</b>	5,857,053		(48,551)		5,808,502		5,781,583	5,781,583
<b>Other support services - Extraordinary</b>								
Salaries	12,869,637		523,646		13,393,283		13,359,509	13,359,509
Purchased professional educational services	3,579,890		644,576		4,224,466		3,951,027	3,951,027
Other purchased services	55,382		(45,585)		9,797		9,797	9,797
Supplies and materials	16,504,909		1,122,637		17,627,546		17,320,333	17,320,333
<b>Extraordinary</b>	16,504,909		1,122,637		17,627,546		17,320,333	17,320,333
<b>Other support services - Guidance</b>								
Salaries of other professional staff	545,293		220	197,922	545,513		499,927	5,696,413
Salaries of secretarial and clerical assistants	259,081		(27,000)		232,081		174,112	174,112
Purchased professional educational services	101,000		(75,088)		25,912		32,112	320
Other Purchased Prof. and Tech. Services	360,929			29,658	390,587		390,587	206,733
Other purchased services	1,000			1,000	1,000		1,000	1,000
Supplies and materials	259,437		58,136	456	317,573		317,494	334,225
Other objects	9,100		12,620		21,720		6,896	6,896
<b>Total Other support services - Guidance</b>	1,174,911		(31,112)	228,036	1,143,799		998,430	5,920,197
<b>Total</b>	1,174,911		1,143,799		2,318,710		2,142,920	2,142,920

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget		Budget Transfers / Amendments		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13	Operating Fund 11-13	Blended Resource Fund 13
<b>Other support services -</b>								
<b>Child Study Teams</b>								
Salaries of other professional staff	6,887,848	\$	57,475	\$	6,945,323	\$	6,744,008	\$
Purchased professional educational services	194,700	-	-	-	194,700	-	118,825	-
Other purchased services	105,000	(250)	(250)	-	104,750	-	4,077	-
Supplies and materials	75,500	(25,537)	(25,537)	-	49,963	-	49,929	-
<b>Total other support services -</b>								
<b>Child Study Teams</b>	7,263,048	-	31,688	-	7,294,736	-	6,916,838	-
<b>Improvement of instruction</b>								
Salaries of supervisors of instruction	4,006,692	-	115,500	-	4,122,192	-	4,122,184	-
Salaries of other professional staff	257,742	-	-	-	257,742	-	209,484	-
Salaries of secretarial and clerical assistants	1,371,470	-	28,450	-	1,399,920	-	1,397,856	-
Purchased professional educational services	252,925	-	57,275	-	310,200	-	238,083	-
Other purchased services	100,350	(67,050)	(67,050)	-	33,300	-	10,452	-
Supplies and materials	76,631	(4,876)	(4,876)	-	71,755	-	48,975	-
Other objects	21,235	(19,818)	(19,818)	-	58,813	-	48,975	-
<b>Total improvement of instruction services</b>	6,087,045	-	202,485	-	6,289,530	-	6,067,005	-
<b>Educational media services/ school library:</b>								
Salaries	-	1,445,465	-	(288,335)	-	1,157,130	-	1,113,822
technical services	2,500	-	2,500	-	2,500	-	-	-
Supplies and materials	-	37,279	-	422	37,701	-	18,669	-
<b>Total educational media services/school library</b>	2,500	1,482,744	-	(287,913)	2,500	1,197,331	-	1,132,491
<b>Instructional staff training services:</b>								
Purchased professional and technical services	-	9,358	-	3,480	-	12,838	-	2,580
<b>Total instructional staff training services</b>	-	9,358	-	3,480	-	12,838	-	2,580
<b>Support services general administration:</b>								
Salaries	1,849,851	-	57,460	-	1,907,311	-	1,896,483	-
Salaries of Attorneys	295,270	-	2,893	-	298,163	-	298,163	-
Legal services	1,800,000	-	-	-	1,800,000	-	1,616,372	-
Audit Fees	180,000	-	-	-	180,000	-	178,400	-
Other purchased professional services	470,000	(6,892)	(6,892)	-	463,108	-	378,352	-
Communications/telephone	1,561,921	-	1,561,921	-	1,561,921	-	1,518,066	-
Other purchased services	11,200	(300)	(300)	-	10,900	-	2,690	-
General Supplies	15,275	(3,024)	(3,024)	-	12,251	-	12,217	-
Miscellaneous expenditures	66,000	-	43,150	-	109,150	-	106,633	-
BOE Membership dues and fees	27,500	(27,500)	-	-	-	-	-	-
<b>Total support services general administration</b>	6,277,017	-	65,787	-	6,342,804	-	6,007,377	-

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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
<b>Support services school administration:</b>								
Salaries of principals/ asst. principals	-	9,839,369	-	181,281	-	10,020,650	-	9,971,271
Salaries of secretarial and clerical assistants	500,000	4,282,683	(277,980)	(301,856)	222,020	4,288,807	219,679	4,421,376
Purchased professional and technical services	-	-	-	150	-	150	-	150
Other purchased services	-	144,050	-	11,900	-	11,900	-	11,888
Supplies and materials	-	123,755	-	1,498	-	145,548	-	113,754
Other objects	-	-	-	27,891	-	151,646	-	92,693
<b>Total support services school administration</b>	<b>500,000</b>	<b>14,889,857</b>	<b>(277,980)</b>	<b>(79,136)</b>	<b>222,020</b>	<b>14,588,701</b>	<b>219,679</b>	<b>14,611,132</b>
<b>Central Services:</b>								
Salaries	41,501,187	41,501,187	44,500	44,500	41,946,687	41,946,687	4,057,488	4,057,488
Purchase Professional Services	25,100	25,100	337,315	337,315	25,100	25,100	8,400	8,400
Purchase Technical Services	428,000	428,000	428,721	428,721	856,721	856,721	309,167	309,167
Miscellaneous Purchased Services	90,000	90,000	377,865	377,865	467,865	467,865	791,917	791,917
Supplies and materials	94,500	94,500	19,668	19,668	114,168	114,168	460,155	460,155
Miscellaneous Exp/Other objects	4,787,787	4,787,787	1,208,089	1,208,089	5,995,836	5,995,836	102,508	102,508
<b>Total Central Services</b>	<b>47,877,787</b>	<b>47,877,787</b>	<b>1,208,089</b>	<b>1,208,089</b>	<b>5,995,836</b>	<b>5,995,836</b>	<b>5,729,634</b>	<b>5,729,634</b>
<b>Admin/Info Technology</b>								
Salaries	2,785,017	2,785,017	1,327,000	1,327,000	4,112,017	4,112,017	3,861,438	3,861,438
Purchased professional services	100,000	100,000	50,684	50,684	150,684	150,684	150,514	150,514
Other purchased services	3,009,061	3,009,061	94,236	94,236	3,103,297	3,103,297	3,071,167	3,071,167
Supplies and materials	511,260	511,260	(14,433)	(14,433)	496,827	496,827	496,331	496,331
Other objects	71,275	71,275	(59,603)	(59,603)	11,672	11,672	11,671	11,671
<b>Total Admin/Info Technology</b>	<b>6,476,613</b>	<b>6,476,613</b>	<b>1,397,884</b>	<b>1,397,884</b>	<b>7,874,497</b>	<b>7,874,497</b>	<b>7,591,121</b>	<b>7,591,121</b>
<b>Required maintenance for school facilities:</b>								
Salaries	2,687,998	2,687,998	144,500	144,500	2,832,498	2,832,498	2,704,790	2,704,790
Cleaning, repair and maintenance services	5,693,369	5,693,369	338,174	338,174	6,031,543	6,031,543	5,840,526	5,840,526
General Supplies	591,699	591,699	(12,143)	(12,143)	579,556	579,556	557,223	557,223
<b>Total required maintenance for school facilities:</b>	<b>8,973,066</b>	<b>8,973,066</b>	<b>470,531</b>	<b>470,531</b>	<b>9,443,597</b>	<b>9,443,597</b>	<b>9,102,540</b>	<b>9,102,540</b>
<b>Operation and maintenance Custodial Services:</b>								
Salaries	20,904,479	20,904,479	151,564	151,564	21,056,043	21,056,043	20,929,194	20,929,194
Purchased professional and technical services	195,000	195,000	176,743	176,743	371,743	371,743	284,650	284,650
Cleaning, repair and maintenance services	450,536	450,536	(247,298)	(247,298)	203,238	203,238	174,245	174,245
Rent of land and buildings	3,342,346	3,342,346	2,791,334	2,791,334	6,133,680	6,133,680	6,083,527	6,083,527
Other purchased services	839,150	839,150	-	-	839,150	839,150	839,150	839,150
Other purchased property	954,500	954,500	21,000	21,000	975,500	975,500	958,540	958,540
Other purchased property insurance	2,061,575	2,061,575	100,000	100,000	2,161,575	2,161,575	2,080,270	2,080,270
Miscellaneous purchased services	8,000	8,000	-	-	8,000	8,000	2,860	2,860
General supplies	1,347,417	1,347,417	(17,882)	(17,882)	1,329,535	1,329,535	1,275,023	1,275,023
Energy (natural gas)	2,439,015	2,439,015	(526,007)	(526,007)	1,913,008	1,913,008	1,854,730	1,854,730
Energy (electricity)	5,691,035	5,691,035	526,007	526,007	6,217,042	6,217,042	6,023,119	6,023,119
Other objects	118,500	118,500	(20,000)	(20,000)	98,500	98,500	91,577	91,577
<b>Total operation and maintenance Custodial Services</b>	<b>38,403,553</b>	<b>38,403,553</b>	<b>2,955,461</b>	<b>2,955,461</b>	<b>41,359,014</b>	<b>41,359,014</b>	<b>40,596,884</b>	<b>40,596,884</b>
<b>Care and upkeep of grounds</b>								
Salaries	141,438	141,438	1,450	1,450	142,888	142,888	142,858	142,858
Cleaning, repair and maintenance services	321,100	321,100	(216,525)	(216,525)	104,575	104,575	100,215	100,215
<b>Total care and upkeep of grounds</b>	<b>462,538</b>	<b>462,538</b>	<b>(215,075)</b>	<b>(215,075)</b>	<b>247,463</b>	<b>247,463</b>	<b>243,073</b>	<b>243,073</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	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
<b>Security</b>												
Salaries	2,216,899	8,265,736	6,048,837	256,849	154,587	(102,262)	2,473,748	8,420,323	5,946,575	2,431,175	8,155,533	5,724,358
Purchased Professional & Technical Services	445,000	445,000	(159,970)	(159,970)	(159,970)	-	285,030	285,030	-	83,746	83,746	-
General Supplies	180,000	196,025	(26,319)	(26,319)	(246)	(246)	153,927	169,706	15,779	153,926	154,399	473
Other objects	3,135	3,135	-	-	-	-	3,135	3,135	-	-	-	-
<b>Total security</b>	<b>2,845,034</b>	<b>8,909,896</b>	<b>6,064,862</b>	<b>70,806</b>	<b>(31,702)</b>	<b>(102,508)</b>	<b>2,915,840</b>	<b>8,878,194</b>	<b>5,962,354</b>	<b>2,668,847</b>	<b>8,393,678</b>	<b>5,724,831</b>
<b>Student transportation services:</b>												
Salaries for pupil transportation (between home and school)	-	756,018	-	80,000	80,000	-	836,018	836,018	-	722,253	722,253	-
- regular	-	-	-	-	-	-	-	-	-	-	-	-
Salaries for pupil transportation (between home and school)	-	1,837,631	-	170,000	170,000	-	2,007,631	2,007,631	-	1,884,923	1,884,923	-
- special	-	-	-	-	-	-	-	-	-	-	-	-
Salaries for pupil transportation (other than between home and school)	1,408,849	1,408,849	-	(150,780)	(150,780)	-	1,258,069	1,258,069	-	1,170,072	1,170,072	-
Pupil transportation	-	-	-	-	-	-	-	-	-	-	-	-
Management fee - ESC & CTSA	260,000	260,000	-	(43,160)	(43,160)	-	216,840	216,840	-	189,323	189,323	-
Transportation program	-	-	-	-	-	-	-	-	-	-	-	-
Purchased professional and technical services	54,000	54,000	-	63,280	63,280	-	117,280	117,280	-	40,694	40,694	-
Cleaning, repair and maintenance services	250,000	250,000	-	1,013	1,013	-	251,013	251,013	-	197,729	197,729	-
Rental of school buses	249,000	249,000	-	(183)	(183)	-	248,817	248,817	-	222,724	222,724	-
Contracted services - aid in lieu	200,000	200,000	-	15,000	15,000	-	215,000	215,000	-	151,289	151,289	-
Non-public schools	4,968,785	4,968,785	-	(104,000)	(104,000)	-	4,864,785	4,864,785	-	4,126,020	4,126,020	-
Contracted services (between home and school) - vendors	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services (other than between home and school) - vendors	511,770	511,770	-	-	-	-	511,770	511,770	-	476,476	476,476	-
Contracted services (special education)-vendors	1,625,790	1,625,790	-	(305,439)	(305,439)	-	1,320,351	1,320,351	-	852,906	852,906	-
Contracted services (special education) - ESCs & CTSA	8,214,500	8,214,500	-	2,795,000	2,795,000	-	11,009,500	11,009,500	-	10,918,584	10,918,584	-
General Supplies	20,000	20,000	-	(3,320)	(3,320)	-	16,680	16,680	-	16,679	16,679	-
Transportation supplies	200,000	200,000	-	-	-	-	200,000	200,000	-	127,156	127,156	-
Other Objects	18,000	18,000	-	750	750	-	18,750	18,750	-	13,582	13,582	-
<b>Total student transportation services</b>	<b>20,574,343</b>	<b>20,574,343</b>	<b>-</b>	<b>2,518,161</b>	<b>2,518,161</b>	<b>-</b>	<b>23,092,504</b>	<b>23,092,504</b>	<b>-</b>	<b>21,110,409</b>	<b>21,110,409</b>	<b>-</b>
<b>Unallocated Employee Benefits:</b>												
Social security	8,300,000	8,300,000	-	162,540	162,540	-	8,462,540	8,462,540	-	7,696,630	7,696,630	-
Other retirement contributions - PERS	10,700,000	10,700,000	-	(1,740,950)	(1,740,950)	-	8,959,050	8,959,050	-	8,959,043	8,959,043	-
Unemployment compensation	50,000	50,000	-	30,000	30,000	-	80,000	80,000	-	48,007	48,007	-
Workers Compensation	2,400,000	2,400,000	-	409,350	409,350	-	2,809,350	2,809,350	-	1,856,418	1,856,418	-
Health Benefits	1,500,000	1,500,000	-	(397,310)	(397,310)	-	1,102,690	1,102,690	-	5,348,418	5,348,418	-
Other Retirement	1,500,000	1,500,000	-	(129,046)	(129,046)	-	1,370,954	1,370,954	-	908,027	908,027	-
One-half TPAF Contribution	700,000	700,000	-	(507,165)	(507,165)	-	192,835	192,835	-	192,835	192,835	-
insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
One-half TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
One-half TPAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
One-half TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
One-half TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total unallocated employee benefits</b>	<b>28,750,000</b>	<b>28,750,000</b>	<b>-</b>	<b>(2,202,615)</b>	<b>(2,202,615)</b>	<b>(405,253)</b>	<b>26,547,385</b>	<b>26,547,385</b>	<b>(405,253)</b>	<b>25,344,732</b>	<b>25,344,732</b>	<b>(405,253)</b>
<b>Total undistributed expenditures</b>	<b>189,743,092</b>	<b>189,743,092</b>	<b>95,398,222</b>	<b>285,141,314</b>	<b>285,141,314</b>	<b>(24,511)</b>	<b>469,970,817</b>	<b>469,970,817</b>	<b>(24,511)</b>	<b>445,466,306</b>	<b>445,466,306</b>	<b>95,398,222</b>
<b>Total expenditures - current expense</b>	<b>223,450,460</b>	<b>223,450,460</b>	<b>264,865,153</b>	<b>488,015,613</b>	<b>488,015,613</b>	<b>6,055</b>	<b>522,025,030</b>	<b>522,025,030</b>	<b>6,055</b>	<b>489,285,814</b>	<b>489,285,814</b>	<b>260,604,850</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13
<b>Capital Outlay:</b>												
<b>Equipment:</b>												
Multiple disabilities	-	-	4,994	15,349	15,349	4,994	15,349	15,349	4,994	15,348	15,348	4,994
Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
Other Instruction:	-	-	2,070	2,070	2,070	2,070	2,070	2,070	2,025	2,025	2,025	2,025
School Sponsored Athletics	-	-	61,744	61,744	61,744	61,744	61,744	61,744	46,114	46,114	46,114	46,114
Undistributed expenditures:	-	-	-	-	-	-	-	-	-	-	-	-
General administration	-	-	7,300	7,300	7,300	7,300	7,300	7,300	5,575	5,575	5,575	5,575
School administration	-	-	1,217,479	1,217,479	1,217,479	1,217,479	1,217,479	1,217,479	808,266	808,266	808,266	808,266
Central Services	-	-	36,335	36,335	36,335	36,335	36,335	36,335	36,295	36,295	36,295	36,295
Admin Info Technology	-	-	26,191	26,191	26,191	26,191	26,191	26,191	23,560	23,560	23,560	23,560
Admin Info Technology	-	-	3,718	3,718	3,718	3,718	3,718	3,718	3,716	3,716	3,716	3,716
Required Maintenance for School Facilities	436,040	436,040	(17,233)	(17,233)	(17,233)	(17,233)	(17,233)	(17,233)	418,807	409,119	409,119	409,119
Custodial Services	-	-	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248	13,248
Care and Upkeep of Grounds	-	-	162,435	162,435	162,435	162,435	162,435	162,435	160,511	160,511	160,511	160,511
Security	-	-	103,500	103,500	103,500	103,500	103,500	103,500	3,500	3,500	3,500	3,500
School Buses - Regular	-	-	4,994	4,994	4,994	4,994	4,994	4,994	-	-	-	-
<b>Total equipment</b>	<b>436,040</b>	<b>436,040</b>	<b>1,652,136</b>	<b>1,657,130</b>	<b>1,657,130</b>	<b>1,657,130</b>	<b>1,657,130</b>	<b>1,657,130</b>	<b>4,994</b>	<b>4,994</b>	<b>4,994</b>	<b>4,994</b>
<b>Facilities acquisition and construction services:</b>												
Architectural/Engineering services	-	-	12,100	12,100	12,100	12,100	12,100	12,100	7,548	7,548	7,548	7,548
Technical services	-	-	659,225	659,225	659,225	659,225	659,225	659,225	444,323	444,323	444,323	444,323
Construction services	1,009	1,009	1,354,860	1,354,860	1,354,860	1,354,860	1,354,860	1,354,860	1,140,799	1,140,799	1,140,799	1,140,799
Land Improvements	-	-	351,784	351,784	351,784	351,784	351,784	351,784	332,812	332,812	332,812	332,812
<b>Total facilities acquisition and construction services</b>	<b>1,009</b>	<b>1,009</b>	<b>2,317,959</b>	<b>2,317,959</b>	<b>2,317,959</b>	<b>2,317,959</b>	<b>2,317,959</b>	<b>2,317,959</b>	<b>1,925,482</b>	<b>1,925,482</b>	<b>1,925,482</b>	<b>1,925,482</b>
<b>Assets acquired under capital leases (non-budgeted)</b>												
Instruction:												
Regular Instruction	-	-	508,546	508,546	508,546	508,546	508,546	508,546	-	-	-	-
Undistributed expenditures:												
Admin Info Technology	-	-	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734	1,089,734
Maintenance	-	-	428,527	428,527	428,527	428,527	428,527	428,527	428,527	428,527	428,527	428,527
Transportation	-	-	528,655	528,655	528,655	528,655	528,655	528,655	528,655	528,655	528,655	528,655
Facilities	-	-	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824	5,832,824
<b>Total assets acquired under capital leases (non-budgeted)</b>												
<b>Interest Deposit to Capital Reserve</b>												
<b>Total capital outlay</b>	<b>497,049</b>	<b>497,049</b>	<b>3,950,095</b>	<b>4,447,144</b>	<b>4,447,144</b>	<b>4,447,144</b>	<b>4,447,144</b>	<b>4,447,144</b>	<b>4,994</b>	<b>11,841,045</b>	<b>11,841,045</b>	<b>4,994</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
COMBINING BUDGETARY COMPARISON SCHEDULE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13	Operating Fund 11-13	Total General Fund	Blended Resource Fund 13
<b>Adult education - local:</b>												
Salaries of teachers	7,000	7,000	\$ -	\$ -	\$ -	7,000	7,000	7,000	\$ -	\$ -	\$ -	\$ -
Other purchase services	1,000	1,000	(1,000)	(1,000)	1,000	1,000	1,000	1,000	-	-	-	-
General Supplies	-	-	1,000	1,000	-	8,000	8,000	8,000	-	-	-	-
<b>Total adult education - local</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Adult education - Supp Serv:</b>												
Salaries	20,000	20,000	-	-	-	20,000	20,000	20,000	-	344	344	-
<b>Total adult education - Supp Serv</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>344</b>	<b>344</b>	<b>-</b>
<b>Evening school for the Foreign Born foreign born:</b>												
Salaries of teachers	5,000	5,000	-	-	-	5,000	5,000	5,000	-	-	-	-
<b>Total evening school for the Foreign Born</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total special schools</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>	<b>344</b>	<b>344</b>	<b>-</b>
<b>Transfer of Funds to Charter Schools</b>	<b>337,270</b>	<b>337,270</b>	<b>-</b>	<b>179,365</b>	<b>179,365</b>	<b>-</b>	<b>516,635</b>	<b>516,635</b>	<b>-</b>	<b>516,635</b>	<b>516,635</b>	<b>-</b>
<b>Total expenditures</b>	<b>224,317,779</b>	<b>488,882,932</b>	<b>11,049</b>	<b>6,704,030</b>	<b>6,715,079</b>	<b>264,576,202</b>	<b>231,021,809</b>	<b>495,998,011</b>	<b>264,576,202</b>	<b>301,643,838</b>	<b>562,233,682</b>	<b>260,609,844</b>
<b>Over(Under) Expenditures</b>	<b>246,138,594</b>	<b>(18,406,589)</b>	<b>(11,049)</b>	<b>(6,704,030)</b>	<b>(6,715,079)</b>	<b>(11,049)</b>	<b>239,454,564</b>	<b>(251,216,938)</b>	<b>(264,576,202)</b>	<b>245,569,799</b>	<b>(15,040,045)</b>	<b>(260,609,844)</b>
<b>Other Financing Sources(uses):</b>												
Operating Transfer In:												
Contr. from School Based Budgets	-	264,565,153	11,049	-	11,049	-	-	264,576,202	-	-	260,609,844	-
Operating Transfer Out:												
Contr. To School Based Budgets	(258,099,742)	(258,099,742)	-	488,950	488,950	-	(257,610,792)	(257,610,792)	-	(253,746,224)	(253,746,224)	-
Transfer to special revenue fund - preschool programs	(3,822,144)	(3,822,144)	-	-	-	-	(3,822,144)	(3,822,144)	-	(3,822,140)	(3,822,140)	-
Capital Leases (non-budget)	-	-	-	-	-	-	-	-	-	8,388,286	8,388,286	-
<b>Total Other Financing Sources(uses)</b>	<b>(261,921,886)</b>	<b>2,643,267</b>	<b>11,049</b>	<b>(488,950)</b>	<b>499,999</b>	<b>264,576,202</b>	<b>(261,432,936)</b>	<b>3,143,266</b>	<b>264,576,202</b>	<b>(249,180,078)</b>	<b>11,429,766</b>	<b>260,609,844</b>
<b>Excess(Deficiency) of Revenues and Other Financing Sources Over(Under) Expenditures and Other Financing Sources(Uses)</b>	<b>(15,763,292)</b>	<b>(15,763,292)</b>	<b>-</b>	<b>(6,215,080)</b>	<b>(6,215,080)</b>	<b>-</b>	<b>(21,978,372)</b>	<b>(21,978,372)</b>	<b>-</b>	<b>(3,610,279)</b>	<b>(3,610,279)</b>	<b>-</b>
<b>Fund balance, July 1</b>	<b>37,601,273</b>	<b>37,601,273</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,601,273</b>	<b>37,601,273</b>	<b>-</b>	<b>37,601,273</b>	<b>37,601,273</b>	<b>-</b>
<b>Fund balance, June 30</b>	<b>\$ 21,837,981</b>	<b>\$ 21,837,981</b>	<b>\$ (6,215,080)</b>	<b>\$ (6,215,080)</b>	<b>\$ (6,215,080)</b>	<b>\$ -</b>	<b>\$ 15,622,901</b>	<b>\$ 15,622,901</b>	<b>\$ -</b>	<b>\$ 33,990,994</b>	<b>\$ 33,990,994</b>	<b>\$ -</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
<b>REVENUES:</b>					
Other sources	\$ 73,236	\$ 674,075	\$ 747,311	\$ 43,555	\$ (703,756)
State sources	46,806,016	464,608	47,270,624	46,276,220	(994,404)
Federal sources	854,758	21,473,874	22,328,632	19,012,234	(3,316,397)
<b>Total Revenues</b>	<b>\$ 47,734,010</b>	<b>\$ 22,612,557</b>	<b>\$ 70,346,567</b>	<b>\$ 65,332,009</b>	<b>\$ (5,014,557)</b>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of teachers	\$ 17,364,497	\$ 2,471,135	\$ 19,835,632	\$ 18,580,932	\$ 1,254,700
Other salaries for instruction	7,729,188	315,140	8,044,328	7,948,578	95,750
Purchased professional services	24,392	214,935	239,327	26,204	213,123
Miscellaneous purchased services	146,909	5,202,228	5,349,137	5,330,441	18,696
General supplies	478,407	915,233	1,393,640	985,666	407,974
Textbooks	59,614	-	59,614	47,377	12,237
Other objects	35,030	79,905	114,935	7,859	107,076
<b>Total instruction</b>	<b>25,838,037</b>	<b>9,198,576</b>	<b>35,036,613</b>	<b>32,927,057</b>	<b>2,109,556</b>
<b>Support services:</b>					
Salaries of supervisors of instr.	138,420	525	138,945	138,945	-
Salaries- program directors	950,386	(359,630)	590,756	586,781	3,975
Salaries - other prof. staff	1,735,125	989,100	2,724,225	2,593,749	130,476
Other salaries	503,392	1,523,040	2,026,431	1,544,520	481,911
Salaries- master teachers	306,556	-	306,556	306,187	369
Employee benefits	10,351,842	1,095,788	11,447,630	11,064,181	383,449
Purchased professional services	1,097,776	2,084,188	3,181,964	2,220,065	961,899
Purchased Educational Services- Pre-K	10,375,715	-	10,375,715	10,345,378	30,337
Travel	14,822	9,938	24,760	3,469	21,291
Miscellaneous purchased services	59,520	122,513	182,033	85,976	96,057
Supplies and materials	64,513	145,724	210,237	85,719	124,518
Miscellaneous expenditures	17,535	352,930	370,465	353,910	16,555
<b>Total support services</b>	<b>25,615,602</b>	<b>5,964,116</b>	<b>31,579,717</b>	<b>29,328,880</b>	<b>2,250,837</b>
<b>Facilities acquisition and construction services:</b>					
Instructional equipment	92,015	5,254	97,269	34,592	62,677
Non Instructional equipment	10,500	490,250	500,750	-	500,750
<b>Total facilities acquisition and construction services</b>	<b>102,515</b>	<b>495,504</b>	<b>598,019</b>	<b>34,592</b>	<b>563,427</b>
<b>Total Expenditures</b>	<b>51,556,154</b>	<b>15,658,196</b>	<b>67,214,350</b>	<b>62,290,529</b>	<b>4,923,821</b>
<b>Other Financing Sources/(uses)</b>					
Transfer from General Fund	3,822,144	-	3,822,144	3,822,140	(4)
Contribution to School Based Budgets	-	6,954,361	(6,954,361)	(6,863,620)	90,741
<b>Total Other Financing Sources/(uses)</b>	<b>3,822,144</b>	<b>6,954,361</b>	<b>(3,132,217)</b>	<b>(3,041,480)</b>	<b>90,737</b>
<b>Total outflows</b>	<b>\$ 47,734,010</b>	<b>\$ 22,612,557</b>	<b>\$ 70,346,567</b>	<b>\$ 65,332,009</b>	<b>\$ 5,014,557</b>
<b>Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources/(Uses)</b>					
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BUDGETARY COMPARISON SCHEDULE  
BUDGET TO GAAP RECONCILIATION  
NOTE TO RSI  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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

	General Fund	Special Revenue Fund
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 547,213,637	\$ 65,332,009
Difference - budget to GAAP:		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(40,346,309)	(4,444,648)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	38,792,487	4,448,863
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ 545,659,815	\$ 65,336,224
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 562,253,682	\$ 65,332,009
Differences - budget to GAAP		
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(3,041,480)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 562,253,682	\$ 62,290,529

**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 SEVEN YEARS

Measurement Date Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered-Employee Payroll	District's Proportion Share of the Net Pension Liability (Asset) as a percentage of it's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
2013	0.9177457796%	\$175,399,453	\$66,159,807	265.11%	48.72%
2014	0.9648145506%	180,639,672	65,575,256	275.47%	52.08%
2015	0.9628259605%	216,135,134	62,560,132	345.48%	47.92%
2016	0.9078143475%	268,868,571	60,693,647	442.99%	40.14%
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%
2019	0.9384127673%	169,087,745	67,324,233	251.15%	56.27%

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 SEVEN 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%
2020	9,128,037	9,128,037	-0-	71,283,404	12.81%

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 SEVEN YEARS

Measurement Date Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability associated with the District	District's Covered-Employee Payroll	District'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%
2019	1.8562260681%	-0-	1,139,183,458	208,923,035	-0-	545.26%	26.95%

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, 2020

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>
2019	6.28%	7.00%	07/01/14-06/30/18
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>
2019	5.60%	7.00%	07/01/15-06/30/18
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 THREE YEARS

	Measurement Date Ended June 30,		
	2019	2018	2017
Total Non-Employer OPEB Liability - State's Proportionate Share of Total OPEB Liability Associated with the School District			
Balance at 6/30	\$713,067,711	\$815,776,789	\$876,762,651
Changes for the year:			
Service cost	30,016,042	33,656,978	40,479,339
Interest	28,381,844	30,083,120	25,883,878
Differences between expected and actual experience	(103,962,555)	(66,212,902)	
Changes in assumptions or other inputs	9,806,632	(81,828,089)	(109,149,723)
Membership Contributions	598,487	658,992	695,766
Benefit payments - Net	(20,189,987)	(19,067,177)	(18,895,122)
Net changes	(55,349,537)	(102,709,078)	(60,985,862)
Balance at 6/30	\$657,718,174	\$713,067,711	\$815,776,789
Covered Employee Payroll	276,247,268	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-	-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	238.09%	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, 2020

Change in benefit terms:       None

Change in assumptions:       The discount rate changed from 3.87% to 3.50% as of  
June 30, 2019.

**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL BASED BUDGET SCHEDULES**

ELIZABETH SCHOOL DISTRICT  
GENERAL FUND  
(BUDGETARY BASIS)  
COMBINING BALANCE SHEET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 26,230,341	\$	\$ 26,230,341
Accounts receivable:			
State	43,388,769	-	43,388,769
Other	942,212		942,212
Interfund	6,508,003	6,599,848	13,107,851
Other Current Assets	81,920		81,920
Total assets	<u>\$ 77,151,245</u>	<u>\$ 6,599,848</u>	<u>\$ 83,751,093</u>
<b>LIABILITIES AND FUND EQUITY:</b>			
Liabilities:			
Accounts payable	\$ 32,580,835	\$ 6,599,848	\$ 39,180,683
Interfund payable	8,258,174		8,258,174
Accrued liabilities for workers compensation claims	2,321,242	-	2,321,242
Total liabilities	<u>43,160,251</u>	<u>6,599,848</u>	<u>49,760,099</u>
Fund balance:			
Restricted:			
Excess surplus Designated for Subsequent Years Expenditure	3,451,403	-	3,451,403
Excess surplus	3,379,891	-	3,379,891
Capital Reserve	9,881,868		9,881,868
Assigned:			
Encumbrances	861,170		861,170
Designated for subsequent year's expenditures	6,547,046	-	6,547,046
Unassigned	9,869,616	-	9,869,616
Total fund balance	<u>33,990,994</u>	<u>-</u>	<u>33,990,994</u>
Total liabilities and fund balance	<u>\$ 77,151,245</u>	<u>\$ 6,599,848</u>	<u>\$ 83,751,093</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, 2020

## 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	\$ 257,621,842		\$ 253,746,224	\$ 3,875,618
Combined General Fund Contribution and State Resources	<u>257,621,842</u>	<u>97.37%</u>	<u>253,746,224</u>	<u>3,875,618</u>
Restricted Federal Resources:				
Title I, Part A	5,740,187		5,656,633	83,554
Title I, Part A - June 30, 2019 Unearned Revenue	660,581		660,581	-
	<u>6,400,768</u>	<u>2.42%</u>	<u>6,317,214</u>	<u>83,554</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2019 Unearned Revenue	116,541		115,028	1,513
	<u>116,541</u>	<u>0.04%</u>	<u>115,028</u>	<u>1,513</u>
Title III, Part A	377,322		371,930	5,392
Title III, Part A - June 30, 2019 Unearned Revenue	38,013		38,013	-
	<u>415,335</u>	<u>0.16%</u>	<u>409,943</u>	<u>5,392</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2019 Unearned Revenue	21,717		21,435	282
	<u>21,717</u>	<u>0.01%</u>	<u>21,435</u>	<u>282</u>
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>6,954,361</u>	<u>2.63%</u>	<u>6,863,620</u>	<u>90,741</u>
Totals	\$ <u>264,576,203</u>	<u>100.00%</u>	\$ <u>260,609,844</u>	\$ <u>3,966,358</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, 2020

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	\$ 3,944,654.00		\$ 3,858,030	\$ 86,624
Combined General Fund Contribution and State Resources	3,944,654.00	95.89%	3,858,030	86,624
Restricted Federal Resources:				
Title I, Part A	144,786.00		141,368	3,418
Title I, Part A - June 30, 2019 Unearned Revenue	10,851.00		10,851	-
	155,637.00	3.78%	152,219	3,418
Title II, Part A	-		-	-
Title II, Part A - June 30, 2019 Unearned Revenue	2,834.00		2,772	62
	2,834.00	0.07%	2,772	62
Title III, Part A	9,175.00		8,953	222
Title III, Part A - June 30, 2019 Unearned Revenue	924.00		924	-
	10,099.00	0.25%	9,877	222
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	528.00		516	12
	528.00	0.01%	516	12
<i>Emergency Impact Aid - Displaced Students</i>	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	169,098.00	4.11%	165,385	3,713
Totals	\$ 4,113,752.00	100.00%	\$ 4,023,415	\$ 90,337

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 6,513,249		\$ 6,464,271	\$ 48,978
Combined General Fund Contribution and State Resources	<u>6,513,249</u>	<u>97.24%</u>	<u>6,464,271</u>	<u>48,978</u>
Restricted Federal Resources:				
Title I, Part A	158,494		157,213	1,281
Title I, Part A - June 30, 2019 Unearned Revenue	11,878		11,878	-
	<u>170,372</u>	<u>2.54%</u>	<u>169,091</u>	<u>1,281</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	3,102		3,079	23
	<u>3,102</u>	<u>0.05%</u>	<u>3,079</u>	<u>23</u>
Title III, Part A	10,043		9,960	83
Title III, Part A - June 30, 2019 Unearned Revenue	1,012		1,012	-
	<u>11,055</u>	<u>0.17%</u>	<u>10,972</u>	<u>83</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	578		574	4
	<u>578</u>	<u>0.01%</u>	<u>574</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>185,107</u>	<u>2.76%</u>	<u>183,715</u>	<u>1,392</u>
Totals	<u>\$ 6,698,356</u>	<u>100.00%</u>	<u>\$ 6,647,986</u>	<u>\$ 50,370</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, 2020

School: Peterstown

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,620,677		\$ 7,545,349	\$ 75,328
Combined General Fund Contribution and State Resources	<u>7,620,677</u>	<u>97.34%</u>	<u>7,545,349</u>	<u>75,328</u>
Restricted Federal Resources:				
Title I, Part A	178,483		176,587	1,896
Title I, Part A - June 30, 2019 Unearned Revenue	<u>13,377</u>		<u>13,377</u>	<u>-</u>
	<u>191,860</u>	<u>2.45%</u>	<u>189,964</u>	<u>1,896</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>3,493</u>		<u>3,458</u>	<u>35</u>
	<u>3,493</u>	<u>0.04%</u>	<u>3,458</u>	<u>35</u>
Title III, Part A	11,310		11,187	123
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,139</u>		<u>1,139</u>	<u>-</u>
	<u>12,449</u>	<u>0.16%</u>	<u>12,326</u>	<u>123</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>651</u>		<u>645</u>	<u>6</u>
	<u>651</u>	<u>0.01%</u>	<u>645</u>	<u>6</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>208,453</u>	<u>2.66%</u>	<u>206,392</u>	<u>2,061</u>
Totals	<u>\$ 7,829,130</u>	<u>100.00%</u>	<u>\$ 7,751,741</u>	<u>\$ 77,389</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, 2020

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	\$ 8,575,293		\$ 8,493,475	\$ 81,818
Combined General Fund Contribution and State Resources	<u>8,575,293</u>	<u>97.42%</u>	<u>8,493,475</u>	<u>81,818</u>
Restricted Federal Resources:				
Title I, Part A	194,761		192,763	1,998
Title I, Part A - June 30, 2019 Unearned Revenue	<u>14,597</u>		<u>14,597</u>	<u>-</u>
	<u>209,358</u>	<u>2.38%</u>	<u>207,360</u>	<u>1,998</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>3,812</u>		<u>3,776</u>	<u>36</u>
	<u>3,812</u>	<u>0.04%</u>	<u>3,776</u>	<u>36</u>
Title III, Part A	12,342		12,212	130
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,243</u>		<u>1,243</u>	<u>-</u>
	<u>13,585</u>	<u>0.15%</u>	<u>13,455</u>	<u>130</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>710</u>		<u>703</u>	<u>7</u>
	<u>710</u>	<u>0.01%</u>	<u>703</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>227,465</u>	<u>2.58%</u>	<u>225,295</u>	<u>2,170</u>
Totals	<u>\$ 8,802,758</u>	<u>100.00%</u>	<u>\$ 8,718,770</u>	<u>\$ 83,988</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, 2020

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	\$ 7,324,610		\$ 7,255,384	\$ 69,226
Combined General Fund Contribution and State Resources	<u>7,324,610</u>	<u>96.76%</u>	<u>7,255,384</u>	<u>69,226</u>
Restricted Federal Resources:				
Title I, Part A	209,896		207,764	2,132
Title I, Part A - June 30, 2019 Unearned Revenue	15,731		15,731	-
	<u>225,627</u>	<u>2.98%</u>	<u>223,495</u>	<u>2,132</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,108		4,069	39
	<u>4,108</u>	<u>0.05%</u>	<u>4,069</u>	<u>39</u>
Title III, Part A	13,301		13,163	138
Title III, Part A - June 30, 2019 Unearned Revenue	1,340		1,340	-
	<u>14,641</u>	<u>0.19%</u>	<u>14,503</u>	<u>138</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	766		759	7
	<u>766</u>	<u>0.01%</u>	<u>759</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>245,142</u>	<u>3.24%</u>	<u>242,825</u>	<u>2,317</u>
Totals	<u>\$ 7,569,752</u>	<u>100.00%</u>	<u>\$ 7,498,209</u>	<u>\$ 71,543</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, 2020

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	\$ 10,072,476		\$ 9,999,154	\$ 73,322
Combined General Fund Contribution and State Resources	<u>10,072,476</u>	<u>97.07%</u>	<u>9,999,154</u>	<u>73,322</u>
Restricted Federal Resources:				
Title I, Part A	260,443		258,405	2,038
Title I, Part A - June 30, 2019 Unearned Revenue	19,519		19,519	-
	<u>279,962</u>	<u>2.70%</u>	<u>277,924</u>	<u>2,038</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	5,097		5,060	37
	<u>5,097</u>	<u>0.05%</u>	<u>5,060</u>	<u>37</u>
Title III, Part A	16,504		16,372	132
Title III, Part A - June 30, 2019 Unearned Revenue	1,663		1,663	-
	<u>18,167</u>	<u>0.18%</u>	<u>18,035</u>	<u>132</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	950		943	7
	<u>950</u>	<u>0.01%</u>	<u>943</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>304,176</u>	<u>2.93%</u>	<u>301,962</u>	<u>2,214</u>
Totals	\$ <u><u>10,376,652</u></u>	<u>100.00%</u>	\$ <u><u>10,301,116</u></u>	\$ <u><u>75,536</u></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, 2020

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	\$ 8,613,172		\$ 8,533,966	\$ 79,206
Combined General Fund Contribution and State Resources	<u>8,613,172</u>	<u>97.18%</u>	<u>8,533,966</u>	<u>79,206</u>
Restricted Federal Resources:				
Title I, Part A	213,895		211,781	2,114
Title I, Part A - June 30, 2019 Unearned Revenue	<u>16,030</u>		<u>16,030</u>	<u>-</u>
	<u>229,925</u>	<u>2.59%</u>	<u>227,811</u>	<u>2,114</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>4,186</u>		<u>4,148</u>	<u>38</u>
	<u>4,186</u>	<u>0.05%</u>	<u>4,148</u>	<u>38</u>
Title III, Part A	13,554		13,417	137
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,365</u>		<u>1,365</u>	<u>-</u>
	<u>14,919</u>	<u>0.17%</u>	<u>14,782</u>	<u>137</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>780</u>		<u>773</u>	<u>7</u>
	<u>780</u>	<u>0.01%</u>	<u>773</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>249,810</u>	<u>2.82%</u>	<u>247,513</u>	<u>2,297</u>
Totals	<u>\$ 8,862,982</u>	<u>100.00%</u>	<u>\$ 8,781,479</u>	<u>\$ 81,503</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, 2020

School: iPrep Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 3,913,402		\$ 3,875,699	\$ 37,703
Combined General Fund Contribution and State Resources	<u>3,913,402</u>	<u>97.11%</u>	<u>3,875,699</u>	<u>37,703</u>
Restricted Federal Resources:				
Title I, Part A	99,666		98,634	1,032
Title I, Part A - June 30, 2019 Unearned Revenue	7,469		7,469	-
	<u>107,135</u>	<u>2.66%</u>	<u>106,103</u>	<u>1,032</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	1,951		1,932	19
	<u>1,951</u>	<u>0.05%</u>	<u>1,932</u>	<u>19</u>
Title III, Part A	6,316		6,249	67
Title III, Part A - June 30, 2019 Unearned Revenue	636		636	-
	<u>6,952</u>	<u>0.17%</u>	<u>6,885</u>	<u>67</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	363		360	3
	<u>363</u>	<u>0.01%</u>	<u>360</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>116,401</u>	<u>2.89%</u>	<u>115,280</u>	<u>1,121</u>
Totals	<u>\$ 4,029,803</u>	<u>100.00%</u>	<u>\$ 3,990,979</u>	<u>\$ 38,824</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, 2020

School: Jerome Dunn Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 7,634,297		\$ 7,566,892	\$ 67,405
Combined General Fund Contribution and State Resources	<u>7,634,297</u>	<u>96.60%</u>	<u>7,566,892</u>	<u>67,405</u>
Restricted Federal Resources:				
Title I, Part A	229,887		227,705	2,182
Title I, Part A - June 30, 2019 Unearned Revenue	17,229		17,229	-
	<u>247,116</u>	<u>3.13%</u>	<u>244,934</u>	<u>2,182</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,499		4,459	40
	<u>4,499</u>	<u>0.06%</u>	<u>4,459</u>	<u>40</u>
Title III, Part A	14,567		14,425	142
Title III, Part A - June 30, 2019 Unearned Revenue	1,468		1,468	-
	<u>16,035</u>	<u>0.20%</u>	<u>15,893</u>	<u>142</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	838		831	7
	<u>838</u>	<u>0.01%</u>	<u>831</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>268,488</u>	<u>3.40%</u>	<u>266,117</u>	<u>2,371</u>
Totals	<u>\$ 7,902,785</u>	<u>100.00%</u>	<u>\$ 7,833,009</u>	<u>\$ 69,776</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, 2020

School: Elmora

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 6,800,880		\$ 6,744,967	\$ 55,913
Combined General Fund Contribution and State Resources	<u>6,800,880</u>	<u>97.45%</u>	<u>6,744,967</u>	<u>55,913</u>
Restricted Federal Resources:				
Title I, Part A	152,496		151,148	1,348
Title I, Part A - June 30, 2019 Unearned Revenue	11,429		11,429	-
	<u>163,925</u>	<u>2.35%</u>	<u>162,577</u>	<u>1,348</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	2,985		2,960	25
	<u>2,985</u>	<u>0.04%</u>	<u>2,960</u>	<u>25</u>
Title III, Part A	9,663		9,576	87
Title III, Part A - June 30, 2019 Unearned Revenue	973		973	-
	<u>10,636</u>	<u>0.15%</u>	<u>10,549</u>	<u>87</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	556		551	5
	<u>556</u>	<u>0.01%</u>	<u>551</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>178,102</u>	<u>2.55%</u>	<u>176,638</u>	<u>1,464</u>
Totals	<u>\$ 6,978,982</u>	<u>100.00%</u>	<u>\$ 6,921,604</u>	<u>\$ 57,378</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 5,135,994		\$ 5,095,186	\$ 40,808
Combined General Fund Contribution and State Resources	<u>5,135,994</u>	<u>97.31%</u>	<u>5,095,186</u>	<u>40,808</u>
Restricted Federal Resources:				
Title I, Part A	121,369		120,332	1,037
Title I, Part A - June 30, 2019 Unearned Revenue	9,096		9,096	-
	<u>130,465</u>	<u>2.47%</u>	<u>129,428</u>	<u>1,037</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	2,375		2,356	19
	<u>2,375</u>	<u>0.05%</u>	<u>2,356</u>	<u>19</u>
Title III, Part A	7,691		7,624	67
Title III, Part A - June 30, 2019 Unearned Revenue	775		775	-
	<u>8,466</u>	<u>0.16%</u>	<u>8,399</u>	<u>67</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	443		439	4
	<u>443</u>	<u>0.01%</u>	<u>439</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>141,749</u>	<u>2.69%</u>	<u>140,623</u>	<u>1,126</u>
Totals	<u>\$ 5,277,743.29</u>	<u>100.00%</u>	<u>\$ 5,235,809</u>	<u>\$ 41,934</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, 2020

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	\$ 9,542,156		\$ 9,476,483	\$ 65,673
Combined General Fund Contribution and State Resources	<u>9,542,156</u>	<u>97.69%</u>	<u>9,476,483</u>	<u>65,673</u>
Restricted Federal Resources:				
Title I, Part A	193,048		191,620	1,428
Title I, Part A - June 30, 2019 Unearned Revenue	<u>14,468</u>		<u>14,468</u>	<u>-</u>
	<u>207,516</u>	<u>2.12%</u>	<u>206,088</u>	<u>1,428</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>3,778</u>		<u>3,752</u>	<u>26</u>
	<u>3,778</u>	<u>0.04%</u>	<u>3,752</u>	<u>26</u>
Title III, Part A	12,233		12,140	93
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,232</u>		<u>1,232</u>	<u>-</u>
	<u>13,465</u>	<u>0.14%</u>	<u>13,372</u>	<u>93</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>704</u>		<u>699</u>	<u>5</u>
	<u>704</u>	<u>0.01%</u>	<u>699</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>225,463</u>	<u>2.31%</u>	<u>223,911</u>	<u>1,552</u>
Totals	<u>\$ 9,767,619</u>	<u>100.00%</u>	<u>\$ 9,700,394</u>	<u>\$ 67,225</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, 2020

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	\$ 6,780,704		\$ 6,682,894	\$ 97,810
Combined General Fund Contribution and State Resources	<u>6,780,704</u>	<u>97.25%</u>	<u>6,682,894</u>	<u>97,810</u>
Restricted Federal Resources:				
Title I, Part A	164,204		161,658	2,546
Title I, Part A - June 30, 2019 Unearned Revenue	12,307		12,307	-
	<u>176,511</u>	<u>2.53%</u>	<u>173,965</u>	<u>2,546</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	3,214		3,168	46
	<u>3,214</u>	<u>0.05%</u>	<u>3,168</u>	<u>46</u>
Title III, Part A	10,405		10,240	165
Title III, Part A - June 30, 2019 Unearned Revenue	1,048		1,048	-
	<u>11,453</u>	<u>0.16%</u>	<u>11,288</u>	<u>165</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	599		590	9
	<u>599</u>	<u>0.01%</u>	<u>590</u>	<u>9</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>191,777</u>	<u>2.75%</u>	<u>189,011</u>	<u>2,766</u>
Totals	\$ <u>6,972,481</u>	<u>100.00%</u>	\$ <u>6,871,905</u>	\$ <u>100,576</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, 2020

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	\$ 6,677,545		\$ 6,588,967	\$ 88,578
Combined General Fund Contribution and State Resources	<u>6,677,545</u>	<u>97.56%</u>	<u>6,588,967</u>	<u>88,578</u>
Restricted Federal Resources:				
Title I, Part A	142,787		140,751	2,036
Title I, Part A - June 30, 2019 Unearned Revenue	<u>10,701</u>		<u>10,701</u>	<u>-</u>
	<u>153,488</u>	<u>2.24%</u>	<u>151,452</u>	<u>2,036</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>2,795</u>		<u>2,758</u>	<u>37</u>
	<u>2,795</u>	<u>0.04%</u>	<u>2,758</u>	<u>37</u>
Title III, Part A	9,048		8,916	132
Title III, Part A - June 30, 2019 Unearned Revenue	<u>912</u>		<u>912</u>	<u>-</u>
	<u>9,960</u>	<u>0.15%</u>	<u>9,828</u>	<u>132</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>521</u>		<u>514</u>	<u>7</u>
	<u>521</u>	<u>0.01%</u>	<u>514</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>166,764</u>	<u>2.44%</u>	<u>164,552</u>	<u>2,212</u>
Totals	<u>\$ 6,844,309</u>	<u>100.00%</u>	<u>\$ 6,753,519</u>	<u>\$ 90,790</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, 2020

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	\$ 6,058,026		\$ 6,025,625	\$ 32,401
Combined General Fund Contribution and State Resources	<u>6,058,026</u>	<u>97.59%</u>	<u>6,025,625</u>	<u>32,401</u>
Restricted Federal Resources:				
Title I, Part A	128,222		127,485	737
Title I, Part A - June 30, 2019 Unearned Revenue	9,610		9,610	-
	<u>137,832</u>	<u>2.22%</u>	<u>137,095</u>	<u>737</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	2,510		2,497	13
	<u>2,510</u>	<u>0.04%</u>	<u>2,497</u>	<u>13</u>
Title III, Part A	8,125		8,077	48
Title III, Part A - June 30, 2019 Unearned Revenue	819		819	-
	<u>8,944</u>	<u>0.14%</u>	<u>8,896</u>	<u>48</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	468		465	3
	<u>468</u>	<u>0.01%</u>	<u>465</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>149,754</u>	<u>2.41%</u>	<u>148,953</u>	<u>801</u>
Totals	<u>\$ 6,207,780</u>	<u>100.00%</u>	<u>\$ 6,174,578</u>	<u>\$ 33,202</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, 2020

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	\$ 6,254,763		\$ 6,180,264	\$ 74,499
Combined General Fund Contribution and State Resources	<u>6,254,763</u>	<u>97.26%</u>	<u>6,180,264</u>	<u>74,499</u>
Restricted Federal Resources:				
Title I, Part A	150,782		148,851	1,931
Title I, Part A - June 30, 2019 Unearned Revenue	<u>11,301</u>		<u>11,301</u>	<u>-</u>
	<u>162,083</u>	<u>2.52%</u>	<u>160,152</u>	<u>1,931</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>2,951</u>		<u>2,916</u>	<u>35</u>
	<u>2,951</u>	<u>0.05%</u>	<u>2,916</u>	<u>35</u>
Title III, Part A	9,555		9,430	125
Title III, Part A - June 30, 2019 Unearned Revenue	<u>963</u>		<u>963</u>	<u>-</u>
	<u>10,518</u>	<u>0.16%</u>	<u>10,393</u>	<u>125</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>550</u>		<u>543</u>	<u>7</u>
	<u>550</u>	<u>0.01%</u>	<u>543</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>176,102</u>	<u>2.74%</u>	<u>174,004</u>	<u>2,098</u>
Totals	<u>\$ 6,430,865</u>	<u>100.00%</u>	<u>\$ 6,354,268</u>	<u>\$ 76,596</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, 2020

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	\$ 4,610,425		\$ 4,530,845	\$ 79,580
Combined General Fund Contribution and State Resources	4,610,425	97.59%	4,530,845	79,580
Restricted Federal Resources:				
Title I, Part A	97,381		95,574	1,807
Title I, Part A - June 30, 2019 Unearned Revenue	7,298		7,298	-
	104,679	2.22%	102,872	1,807
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	1,906		1,873	33
	1,906	0.04%	1,873	33
Title III, Part A	6,171		6,054	117
Title III, Part A - June 30, 2019 Unearned Revenue	622		622	-
	6,793	0.14%	6,676	117
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	355		349	6
	355	0.01%	349	6
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	113,733	2.41%	111,770	1,963
Totals	\$ 4,724,158	100.00%	\$ 4,642,615	\$ 81,543

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 5,906,961		\$ 5,786,077	\$ 120,884
Combined General Fund Contribution and State Resources	<u>5,906,961</u>	<u>100.00%</u>	<u>5,786,077</u>	<u>120,884</u>
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2019 Unearned Revenue	-		-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A			-	-
Title III, Part A - June 30, 2019 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<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>\$ 5,906,961</u>	<u>100.00%</u>	<u>\$ 5,786,077</u>	<u>\$ 120,884</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 8,292,728		\$ 8,204,488	\$ 88,240
Combined General Fund Contribution and State Resources	<u>8,292,728</u>	<u>97.03%</u>	<u>8,204,488</u>	<u>88,240</u>
Restricted Federal Resources:				
Title I, Part A	2,716		234	2,482
Title I, Part A - June 30, 2019 Unearned Revenue	230,586		230,586	-
	<u>233,302</u>	<u>2.73%</u>	<u>230,820</u>	<u>2,482</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,248		4,203	45
	<u>4,248</u>	<u>0.05%</u>	<u>4,203</u>	<u>45</u>
Title III, Part A	13,753		13,592	161
Title III, Part A - June 30, 2019 Unearned Revenue	1,386		1,386	-
	<u>15,139</u>	<u>0.18%</u>	<u>14,978</u>	<u>161</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	792		784	8
	<u>792</u>	<u>0.01%</u>	<u>784</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>253,481</u>	<u>2.97%</u>	<u>250,784</u>	<u>2,697</u>
Totals	<u>\$ 8,546,209</u>	<u>100.00%</u>	<u>\$ 8,455,272</u>	<u>\$ 90,937</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, 2020

School: Nicholas Murray Butler

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$ 8,650,404		\$ 8,519,266	\$ 131,138
Combined General Fund Contribution and State Resources	<u>8,650,404</u>	<u>97.24%</u>	<u>8,519,266</u>	<u>131,138</u>
Restricted Federal Resources:				
Title I, Part A	210,183		206,758	3,425
Title I, Part A - June 30, 2019 Unearned Revenue	15,752		15,752	-
	<u>225,935</u>	<u>2.54%</u>	<u>222,510</u>	<u>3,425</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,114		4,052	62
	<u>4,114</u>	<u>0.05%</u>	<u>4,052</u>	<u>62</u>
Title III, Part A	13,319		13,097	222
Title III, Part A - June 30, 2019 Unearned Revenue	1,342		1,342	-
	<u>14,661</u>	<u>0.16%</u>	<u>14,439</u>	<u>222</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	767		755	12
	<u>767</u>	<u>0.01%</u>	<u>755</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>245,477</u>	<u>2.76%</u>	<u>241,756</u>	<u>3,721</u>
Totals	<u>\$ 8,895,881</u>	<u>100.00%</u>	<u>\$ 8,761,022</u>	<u>\$ 134,859</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, 2020

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	\$ 6,845,039		\$ 6,779,077	\$ 65,962
Combined General Fund Contribution and State Resources	6,845,039	97.27%	6,779,077	65,962
Restricted Federal Resources:				
Title I, Part A	164,212		162,511	1,701
Title I, Part A - June 30, 2019 Unearned Revenue	12,304		12,304	-
	176,516	2.51%	174,815	1,701
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	3,214		3,183	31
	3,214	0.05%	3,183	31
Title III, Part A	10,405		10,295	110
Title III, Part A - June 30, 2019 Unearned Revenue	1,048		1,048	-
	11,453	0.16%	11,343	110
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	599		593	6
	599	0.01%	593	6
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	191,782	2.73%	189,934	1,848
Totals	\$ 7,036,821	100.00%	\$ 6,969,011	\$ 67,810

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 7,107,998		\$ 7,026,517	\$ 81,481
Combined General Fund Contribution and State Resources	<u>7,107,998</u>	<u>97.38%</u>	<u>7,026,517</u>	<u>81,481</u>
Restricted Federal Resources:				
Title I, Part A	163,920		161,900	2,020
Title I, Part A - June 30, 2019 Unearned Revenue	<u>12,285</u>		<u>12,285</u>	<u>-</u>
	<u>176,205</u>	<u>2.41%</u>	<u>174,185</u>	<u>2,020</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>3,208</u>		<u>3,171</u>	<u>37</u>
	<u>3,208</u>	<u>0.04%</u>	<u>3,171</u>	<u>37</u>
Title III, Part A	10,387		10,256	131
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,046</u>		<u>1,046</u>	<u>-</u>
	<u>11,433</u>	<u>0.16%</u>	<u>11,302</u>	<u>131</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>598</u>		<u>591</u>	<u>7</u>
	<u>598</u>	<u>0.01%</u>	<u>591</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>191,444</u>	<u>2.62%</u>	<u>189,249</u>	<u>2,195</u>
Totals	<u>\$ 7,299,442</u>	<u>100.00%</u>	<u>\$ 7,215,766</u>	<u>\$ 83,675</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, 2020

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	\$ 8,263,868		\$ 8,186,907	\$ 76,961
Combined General Fund Contribution and State Resources	<u>8,263,868</u>	<u>97.04%</u>	<u>8,186,907</u>	<u>76,961</u>
Restricted Federal Resources:				
Title I, Part A	215,894		213,733	2,161
Title I, Part A - June 30, 2019 Unearned Revenue	16,180		16,180	-
	<u>232,074</u>	<u>2.73%</u>	<u>229,913</u>	<u>2,161</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,225		4,186	39
	<u>4,225</u>	<u>0.05%</u>	<u>4,186</u>	<u>39</u>
Title III, Part A	13,681		13,541	140
Title III, Part A - June 30, 2019 Unearned Revenue	1,378		1,378	-
	<u>15,059</u>	<u>0.18%</u>	<u>14,919</u>	<u>140</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	787		780	7
	<u>787</u>	<u>0.01%</u>	<u>780</u>	<u>7</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>252,145</u>	<u>2.96%</u>	<u>249,797</u>	<u>2,348</u>
Totals	<u>\$ 8,516,013</u>	<u>100.00%</u>	<u>\$ 8,436,704</u>	<u>\$ 79,309</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, 2020

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	\$ 9,046,694		\$ 8,960,601	\$ 86,093
Combined General Fund Contribution and State Resources	<u>9,046,694</u>	<u>96.91%</u>	<u>8,960,601</u>	<u>86,093</u>
Restricted Federal Resources:				
Title I, Part A	246,736		244,212	2,524
Title I, Part A - June 30, 2019 Unearned Revenue	18,492		18,492	-
	<u>265,228</u>	<u>2.84%</u>	<u>262,704</u>	<u>2,524</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,829		4,783	46
	<u>4,829</u>	<u>0.05%</u>	<u>4,783</u>	<u>46</u>
Title III, Part A	15,635		15,471	164
Title III, Part A - June 30, 2019 Unearned Revenue	1,575		1,575	-
	<u>17,210</u>	<u>0.18%</u>	<u>17,046</u>	<u>164</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	900		891	9
	<u>900</u>	<u>0.01%</u>	<u>891</u>	<u>9</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>288,167</u>	<u>3.09%</u>	<u>285,425</u>	<u>2,742</u>
Totals	<u>\$ 9,334,861</u>	<u>100.00%</u>	<u>\$ 9,246,026</u>	<u>\$ 88,835</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, 2020

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	\$ 7,592,048		\$ 7,512,902	\$ 79,146
Combined General Fund Contribution and State Resources	<u>7,592,048</u>	<u>96.99%</u>	<u>7,512,902</u>	<u>79,146</u>
Restricted Federal Resources:				
Title I, Part A	201,900		199,637	2,263
Title I, Part A - June 30, 2019 Unearned Revenue	15,132		15,132	-
	<u>217,032</u>	<u>2.77%</u>	<u>214,769</u>	<u>2,263</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	3,952		3,911	41
	<u>3,952</u>	<u>0.05%</u>	<u>3,911</u>	<u>41</u>
Title III, Part A	12,794		12,647	147
Title III, Part A - June 30, 2019 Unearned Revenue	1,289		1,289	-
	<u>14,083</u>	<u>0.18%</u>	<u>13,936</u>	<u>147</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	736		728	8
	<u>736</u>	<u>0.01%</u>	<u>728</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>235,803</u>	<u>3.01%</u>	<u>233,345</u>	<u>2,458</u>
Totals	<u>\$ 7,827,851</u>	<u>100.00%</u>	<u>\$ 7,746,247</u>	<u>\$ 81,604</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	\$ 6,857,954		\$ 6,658,465	\$ 199,489
Combined General Fund Contribution and State Resources	<u>6,857,954</u>	<u>96.79%</u>	<u>6,658,465</u>	<u>199,489</u>
Restricted Federal Resources:				
Title I, Part A	194,476		188,395	6,081
Title I, Part A - June 30, 2019 Unearned Revenue	<u>14,575</u>		<u>14,575</u>	<u>-</u>
	<u>209,051</u>	<u>2.95%</u>	<u>202,970</u>	<u>6,081</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>3,806</u>		<u>3,695</u>	<u>111</u>
	<u>3,806</u>	<u>0.05%</u>	<u>3,695</u>	<u>111</u>
Title III, Part A	12,323		11,928	395
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,241</u>		<u>1,241</u>	<u>-</u>
	<u>13,564</u>	<u>0.19%</u>	<u>13,169</u>	<u>395</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>709</u>		<u>688</u>	<u>21</u>
	<u>709</u>	<u>0.01%</u>	<u>688</u>	<u>21</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>227,130</u>	<u>3.21%</u>	<u>220,523</u>	<u>6,607</u>
Totals	<u>\$ 7,085,084</u>	<u>100.00%</u>	<u>\$ 6,878,988</u>	<u>\$ 206,096</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, 2020

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	\$ 9,534,264		\$ 9,381,607	\$ 152,657
Combined General Fund Contribution and State Resources	<u>9,534,264</u>	<u>97.20%</u>	<u>9,381,607</u>	<u>152,657</u>
Restricted Federal Resources:				
Title I, Part A	234,742		230,702	4,040
Title I, Part A - June 30, 2019 Unearned Revenue	17,593		17,593	-
	<u>252,335</u>	<u>2.57%</u>	<u>248,295</u>	<u>4,040</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,594		4,520	74
	<u>4,594</u>	<u>0.05%</u>	<u>4,520</u>	<u>74</u>
Title III, Part A	14,875		14,613	262
Title III, Part A - June 30, 2019 Unearned Revenue	1,499		1,499	-
	<u>16,374</u>	<u>0.17%</u>	<u>16,112</u>	<u>262</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	856		842	14
	<u>856</u>	<u>0.01%</u>	<u>842</u>	<u>14</u>
<i>Emergency Impact Aid - Displaced Students</i>			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>274,159</u>	<u>2.80%</u>	<u>269,769</u>	<u>4,390</u>
Totals	<u>\$ 9,808,423</u>	<u>100.00%</u>	<u>\$ 9,651,376</u>	<u>\$ 157,047</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, 2020

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	\$ 14,092,982		\$ 13,865,421	\$ 227,561
Combined General Fund Contribution and State Resources	<u>14,092,982</u>	<u>97.51%</u>	<u>13,865,421</u>	<u>227,561</u>
Restricted Federal Resources:				
Title I, Part A	308,420		303,067	5,353
Title I, Part A - June 30, 2019 Unearned Revenue	23,115		23,115	-
	<u>331,535</u>	<u>2.29%</u>	<u>326,182</u>	<u>5,353</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	6,036		5,939	97
	<u>6,036</u>	<u>0.04%</u>	<u>5,939</u>	<u>97</u>
Title III, Part A	19,544		19,197	347
Title III, Part A - June 30, 2019 Unearned Revenue	1,969		1,969	-
	<u>21,513</u>	<u>0.15%</u>	<u>21,166</u>	<u>347</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	1,125		1,107	18
	<u>1,125</u>	<u>0.01%</u>	<u>1,107</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>360,209</u>	<u>2.49%</u>	<u>354,393</u>	<u>5,816</u>
Totals	<u>\$ 14,453,191</u>	<u>100.00%</u>	<u>\$ 14,219,814</u>	<u>\$ 233,377</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, 2020

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	\$ 12,296,280		\$ 12,044,529	\$ 251,751
Combined General Fund Contribution and State Resources	<u>12,296,280</u>	<u>97.57%</u>	<u>12,044,529</u>	<u>251,751</u>
Restricted Federal Resources:				
Title I, Part A	262,728		256,946	5,782
Title I, Part A - June 30, 2019 Unearned Revenue	19,690		19,690	-
	<u>282,418</u>	<u>2.24%</u>	<u>276,636</u>	<u>5,782</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	5,142		5,037	105
	<u>5,142</u>	<u>0.04%</u>	<u>5,037</u>	<u>105</u>
Title III, Part A	16,648		16,273	375
Title III, Part A - June 30, 2019 Unearned Revenue	1,677		1,677	-
	<u>18,325</u>	<u>0.15%</u>	<u>17,950</u>	<u>375</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	958		938	20
	<u>958</u>	<u>0.01%</u>	<u>938</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>306,843</u>	<u>2.43%</u>	<u>300,561</u>	<u>6,282</u>
Totals	<u>\$ 12,603,123</u>	<u>100.00%</u>	<u>\$ 12,345,089</u>	<u>\$ 258,034</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, 2020

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	\$ 12,953,831		\$ 12,797,718	\$ 156,113
Combined General Fund Contribution and State Resources	<u>12,953,831</u>	<u>98.08%</u>	<u>12,797,718</u>	<u>156,113</u>
Restricted Federal Resources:				
Title I, Part A	215,037		212,251	2,786
Title I, Part A - June 30, 2019 Unearned Revenue	16,116		16,116	-
	<u>231,153</u>	<u>1.75%</u>	<u>228,367</u>	<u>2,786</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,835		4,777	58
	<u>4,835</u>	<u>0.04%</u>	<u>4,777</u>	<u>58</u>
Title III, Part A	15,653		15,445	208
Title III, Part A - June 30, 2019 Unearned Revenue	1,577		1,577	-
	<u>17,230</u>	<u>0.13%</u>	<u>17,022</u>	<u>208</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>				
Title III, Part A - June 30, 2019 Unearned Revenue	901		890	11
	<u>901</u>	<u>0.01%</u>	<u>890</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>254,119</u>	<u>1.92%</u>	<u>251,056</u>	<u>3,063</u>
Totals	<u>\$ 13,207,950</u>	<u>100.00%</u>	<u>\$ 13,048,774</u>	<u>\$ 159,176</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, 2020

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	\$ 9,458,647		\$ 9,220,920	\$ 237,727
Combined General Fund Contribution and State Resources	<u>9,458,647</u>	<u>97.07%</u>	<u>9,220,920</u>	<u>237,727</u>
Restricted Federal Resources:				
Title I, Part A	247,022		240,348	6,674
Title I, Part A - June 30, 2019 Unearned Revenue	18,513		18,513	-
	<u>265,535</u>	<u>2.73%</u>	<u>258,861</u>	<u>6,674</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	4,209		4,103	106
	<u>4,209</u>	<u>0.04%</u>	<u>4,103</u>	<u>106</u>
Title III, Part A	13,626		13,249	377
Title III, Part A - June 30, 2019 Unearned Revenue	1,373		1,373	-
	<u>14,999</u>	<u>0.15%</u>	<u>14,622</u>	<u>377</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	784		764	20
	<u>784</u>	<u>0.01%</u>	<u>764</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>285,527</u>	<u>2.93%</u>	<u>278,351</u>	<u>7,176</u>
Totals	<u>\$ 9,744,174</u>	<u>100.00%</u>	<u>\$ 9,499,271</u>	<u>\$ 244,903</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, 2020

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	\$ 9,697,000		\$ 9,490,561	\$ 206,439
Combined General Fund Contribution and State Resources	<u>9,697,000</u>	<u>97.29%</u>	<u>9,490,561</u>	<u>206,439</u>
Restricted Federal Resources:				
Title I, Part A	231,601		226,301	5,300
Title I, Part A - June 30, 2019 Unearned Revenue	<u>17,357</u>		<u>17,357</u>	<u>-</u>
	<u>248,958</u>	<u>2.50%</u>	<u>243,658</u>	<u>5,300</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>4,533</u>		<u>4,436</u>	<u>97</u>
	<u>4,533</u>	<u>0.05%</u>	<u>4,436</u>	<u>97</u>
Title III, Part A	14,676		14,332	344
Title III, Part A - June 30, 2019 Unearned Revenue	<u>1,479</u>		<u>1,479</u>	<u>-</u>
	<u>16,155</u>	<u>0.16%</u>	<u>15,811</u>	<u>344</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2019 Unearned Revenue	<u>845</u>		<u>827</u>	<u>18</u>
	<u>845</u>	<u>0.01%</u>	<u>827</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>270,491</u>	<u>2.71%</u>	<u>264,733</u>	<u>5,758</u>
Totals	<u>\$ 9,967,491</u>	<u>100.00%</u>	<u>\$ 9,755,294</u>	<u>\$ 212,197</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, 2020

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	\$ 4,952,821		\$ 4,393,716	\$ 559,105
Combined General Fund Contribution and State Resources	<u>4,952,821</u>	<u>100.00%</u>	<u>4,393,716</u>	<u>559,105</u>
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2019 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title II, Part A	-		-	-
Title II, Part A - June 30, 2019 Unearned Revenue	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	-		-	-
<u>Title III: Language Instruction for Limited English and Immigrant Students</u>	<u>-</u>		<u>-</u>	<u>-</u>
Title III, Part A - June 30, 2019 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>\$ 4,952,821</u>	<u>100.00%</u>	<u>\$ 4,393,716</u>	<u>\$ 559,105</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 6,431,753	\$ (105,402)	\$ 6,326,351	\$ 6,313,525	\$ 12,826
Grades 1-5	45,726,896	107,774	45,834,670	45,483,854	350,816
Grades 6-8	24,607,562	275,148	24,882,710	24,748,605	134,105
Grades 9-12	33,741,451	352,989	34,094,440	33,737,664	356,776
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	3,781,190	(280,511)	3,500,679	3,464,598	36,081
Purchased professional/ educational services	481,289	(48,420)	432,869	408,385	24,484
Other purchased services	12,500	(2,193)	10,307	6,810	3,498
Travel	67,912	160	68,072	11,642	56,430
General supplies	3,309,485	(355,501)	2,953,984	2,512,501	441,484
Textbooks	307,724	(179,253)	128,471	128,386	85
Other objects	270,836	9,538	280,374	177,648	102,726
<b>Total regular programs</b>	<b>118,738,598</b>	<b>(225,671)</b>	<b>118,512,927</b>	<b>116,993,618</b>	<b>1,519,310</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	416,921	9,176	426,097	426,093	4
Other salaries for instruction	-	91,360	91,360	91,356	4
Purchased professional/ educational services					
Other purchased services					
General supplies	5,202	(2,000)	3,202	2,491	711
Textbooks	7,334	(4,173)	3,161	3,161	
Other objects					
<b>Total cognitive impaired - mild</b>	<b>429,457</b>	<b>94,363</b>	<b>523,820</b>	<b>523,100</b>	<b>720</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	693,775	(76,067)	617,708	617,648	60
Other salaries for instruction	46,923	(28,140)	18,783	18,781	2
Purchased professional/ educational services					
Other purchased services					
General supplies	13,401	2,000	15,401	11,493	3,908
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>754,099</b>	<b>(102,207)</b>	<b>651,892</b>	<b>647,922</b>	<b>3,970</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 5,059,513	\$ 104,929	\$ 5,164,442	\$ 5,146,155	\$ 18,287
Other salaries for instruction	1,617,592	102,144	1,719,736	1,712,214	7,522
Purchased professional/ educational services					
Other purchased services					
General supplies	101,358	530	101,888	89,693	12,195
Textbooks	2,000	(2,000)	-	-	
Other objects					
<b>Total learning/language:</b>	<u>6,780,463</u>	<u>205,603</u>	<u>6,986,066</u>	<u>6,948,062</u>	<u>38,004</u>
<b>Multiply disabled:</b>					
Salaries of teachers	381,564	(21,977)	359,587	359,353	234
Other salaries for instruction	145,855	49,974	195,829	195,812	17
Purchased professional/ educational services					
Other purchased services					
General supplies	5,435		5,435	3,840	1,595
Textbooks	-		-	-	
Other objects					
<b>Total multiply disabled</b>	<u>532,854</u>	<u>27,997</u>	<u>560,851</u>	<u>559,005</u>	<u>1,846</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	263,886	4,444	268,330	268,330	
Other salaries for instruction	130,661	(44,918)	85,743	85,743	
Purchased professional/ educational services					
Other purchased services					
General supplies	7,100	(7,100)	-	-	
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>401,647</u>	<u>(47,574)</u>	<u>354,073</u>	<u>354,073</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	1,160,691	466,343	1,627,034	1,625,544	1,490
Other salaries for instruction	664,236	(84,058)	580,178	575,614	4,564
Purchased professional/ educational services					
Other purchased services					
General supplies	15,520		15,520	12,424	3,096
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	<u>1,840,447</u>	<u>382,285</u>	<u>2,222,732</u>	<u>2,213,583</u>	<u>9,149</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 11,036,364	\$ (221,846)	\$ 10,814,518	\$ 10,761,068	\$ 53,450
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	26,764	(232)	26,532	20,861	5,671
Textbooks	-		-	-	
Other objects					
<b>Total resource room</b>	<u>11,063,128</u>	<u>(222,078)</u>	<u>10,841,050</u>	<u>10,781,928</u>	<u>59,122</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	21,802,095	338,389	22,140,484	22,027,674	112,810
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	26,677,490	(182,288)	26,495,202	26,483,334	11,868
Other salaries for instruction	1,145,611	67,249	1,212,860	1,207,081	5,779
Purchased professional/ educational services	27,000		27,000	27,000	
Other purchased services					
General supplies	313,834	9,373	323,207	251,342	71,866
Textbooks	-	417	417	416	1
Other objects					
<b>Total bilingual education</b>	<u>28,163,935</u>	<u>(105,249)</u>	<u>28,058,686</u>	<u>27,969,173</u>	<u>89,513</u>
<b>School sponsored activities:</b>					
Salaries	270,200	823	271,023	235,950	35,073
Purchased Services					
Trasvel	25,000	32,000	57,000	15,020	41,980
Extracurricular - supplies					
Other objects	74,934	4,264	79,198	33,953	45,245
Miscellaneous Expenditures	92,169	(13,990)	78,179	36,445	41,734
<b>Total school sponsored activities</b>	<u>462,303</u>	<u>23,097</u>	<u>485,400</u>	<u>321,369</u>	<u>164,031</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>169,166,931</u>	<u>30,566</u>	<u>169,197,497</u>	<u>167,311,833</u>	<u>1,885,664</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Attendance and social work services:</b>					
Salaries	\$ 2,305,362	\$ (4,759)	\$ 2,300,603	\$ 2,285,361	\$ 15,242
Other purchased services					
Travel					
Supplies and materials	10,925	(596)	10,329	5,428	4,902
Other objects					
<b>Total attendance and social work services</b>	<b>2,316,287</b>	<b>(5,355)</b>	<b>2,310,932</b>	<b>2,290,788</b>	<b>20,144</b>
<b>Health services:</b>					
Salaries	4,054,960	18,874	4,073,834	4,041,026	32,808
Purchased professional and technical services					
Other purchased services					
Supplies and materials	148,910	387,284	536,194	106,347	429,847
Other objects					
<b>Total health services</b>	<b>4,203,870</b>	<b>406,158</b>	<b>4,610,028</b>	<b>4,147,372</b>	<b>462,655</b>
<b>Guidance</b>					
Salaries of other professional staff	5,539,244	197,922	5,737,166	5,696,413	40,753
Purchased professional educational services	6,200		6,200	320	5,880
Other purchased professional & technical services	360,929	29,658	390,587	206,733	183,854
Travel					
Supplies and materials	24,868	456	25,324	16,731	8,593
Other objects					
<b>Total other support services - students - related services</b>	<b>5,931,241</b>	<b>228,036</b>	<b>6,159,277</b>	<b>5,920,197</b>	<b>239,080</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	-		-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	1,445,465	(288,335)	1,157,130	1,113,822	43,308
Purchased professional and technical services					
Other purchased services					
Supplies and materials	37,279	422	37,701	18,669	19,032
Other objects					
<b>Total educational media services/school library</b>	<b>1,482,744</b>	<b>(287,913)</b>	<b>1,194,831</b>	<b>1,132,491</b>	<b>62,340</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 9,358	\$ 3,480	\$ 12,838	\$ 2,580	\$ 10,258
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	9,358	3,480	12,838	2,580	10,258
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	9,839,369	181,281	10,020,650	9,971,271	49,379
Salaries of secretarial and clerical assistants	4,282,683	(23,876)	4,258,807	4,201,697	57,110
Purchased professional and technical services	-	150	150	150	
Other purchased services	-	11,900	11,900	11,888	12
Travel					
Supplies and materials	144,050	1,498	145,548	113,754	31,794
Other objects	123,755	27,891	151,646	92,693	58,953
<b>Total support services school administration</b>	14,389,857	198,844	14,588,701	14,391,453	197,248
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	6,048,837	(102,262)	5,946,575	5,724,358	222,217
Purchased professional and technical services	-		-	-	
General supplies	16,025	(246)	15,779	473	15,306
<b>Total Security</b>	6,064,862	(102,508)	5,962,354	5,724,831	237,523
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	61,000,003	(465,253)	60,534,750	59,683,303	851,447
<b>Total employee benefits</b>	61,000,003	(465,253)	60,534,750	59,683,303	851,447
<b>Total undistributed expenditures</b>	95,398,222	(24,511)	95,373,711	93,293,016	2,080,695
<b>Total expenditures - current expense</b>	264,565,153	6,056	264,571,209	260,604,850	3,966,359

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
			-		
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Grades 9-12	-	\$ 4,994	\$ 4,994	\$ 4,994	\$
Support services - instructional staff	-	\$	-	-	\$
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	4,994	4,994	4,994	-
<b>Total capital outlay</b>	-	4,994	4,994	4,994	-
<b>Total school based expenditures</b>	\$ 264,565,153	11,050	264,576,203	260,609,844	3,966,359
			-		
<b>Other financing sources:</b>					
Operating transfer in	264,565,153	11,050	264,576,203	260,609,844	3,966,359
<b>Total other financing sources</b>	264,565,153	11,050	264,576,203	260,609,844	3,966,359
			-		
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, 2020

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 242,733	\$ (117,490)	\$ 125,243	\$ 125,234	\$ 9
Grades 1-5	1,261,816	82,204	1,344,020	1,340,802	3,218
Grades 6-8	443,563	(29,987)	413,576	413,575	1
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	103,703	572	104,275	104,275	
Purchased professional/ educational services	7,450		7,450	7,450	0
Other purchased services					
Travel	600		600	-	600
General supplies	75,222	(14,695)	60,527	39,701	20,826
Textbooks	2,275	(2,275)	-	-	
Other objects	9,359	5,930	15,289	14,769	520
<b>Total regular programs</b>	<b>2,146,721</b>	<b>(75,741)</b>	<b>2,070,980</b>	<b>2,045,807</b>	<b>25,173</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: George Washington #1

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 243,490		\$ 243,490	\$ 225,128	\$ 18,362
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,425		1,425	-	1,425
Textbooks					
Other objects					
<b>Total resource room</b>	<u>244,915</u>	<u>-</u>	<u>244,915</u>	<u>225,128</u>	<u>19,787</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>244,915</u>	<u>-</u>	<u>244,915</u>	<u>225,128</u>	<u>19,787</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	87,731	8,946	96,677	96,677	
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	2,250		2,250	2,250	
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>89,981</u>	<u>8,946</u>	<u>98,927</u>	<u>98,927</u>	<u>-</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	5,400		5,400	991	4,409
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>5,400</u>	<u>-</u>	<u>5,400</u>	<u>991</u>	<u>4,409</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,487,017</u>	<u>(66,795)</u>	<u>2,420,222</u>	<u>2,370,853</u>	<u>49,369</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 71,740	\$ 24,984	\$ 96,724	\$ 96,723	\$ 1
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total attendance and social work services</b>	<b>72,240</b>	<b>24,984</b>	<b>97,224</b>	<b>96,723</b>	<b>501</b>
<b>Health services:</b>					
Salaries	73,803	1,413	75,216	75,216	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,505		3,505	1,139	2,366
Other objects					
<b>Total health services</b>	<b>77,308</b>	<b>1,413</b>	<b>78,721</b>	<b>76,355</b>	<b>2,366</b>
<b>Guidance</b>					
Salaries of other professional staff	78,760		78,760	78,294	466
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total other support services - students - related services</b>	<b>79,260</b>	<b>-</b>	<b>79,260</b>	<b>78,294</b>	<b>966</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	28,697		28,697	23,825	4,872
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>29,450</b>	<b>-</b>	<b>29,450</b>	<b>23,825</b>	<b>5,625</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 234,504	\$ 4,800	\$ 239,304	\$ 239,300	\$ 4
Salaries of secretarial and clerical assistants	98,280	3,790	102,070	102,065	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,689	1,311
Other objects	1,085	750	1,835	990	845
<b>Total support services school administration</b>	336,869	9,340	346,209	344,044	2,165
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	121,376	2,201	123,577	121,594	1,983
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	121,376	2,201	123,577	121,594	1,983
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,013,289	(74,200)	939,089	911,726	27,363
<b>Total employee benefits</b>	1,013,289	(74,200)	939,089	911,726	27,363
<b>Total undistributed expenditures</b>	1,729,792	(36,262)	1,693,530	1,652,562	40,968
<b>Total expenditures - current expense</b>	4,216,809	(103,057)	4,113,752	4,023,415	90,337

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,216,809	\$ (103,057)	\$ 4,113,752	\$ 4,023,415	\$ 90,337
<b>Other financing sources:</b>					
Operating transfer in	4,216,809	(103,057)	4,113,752	4,023,415	90,337
<b>Total other financing sources</b>	4,216,809	(103,057)	4,113,752	4,023,415	90,337
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, 2020

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 236,050	\$ 128,957	\$ 365,007	\$ 365,006	\$ 1
Grades 1-5	1,724,628	(19,889)	1,704,739	1,687,676	17,063
Grades 6-8	749,955	13,981	763,936	763,934	2
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	190,992		190,992	190,968	24
Purchased professional/ educational services	10,059		10,059	10,059	
Other purchased services					
Travel	300	2,400	2,700	300	2,400
General supplies	114,908	(7,906)	107,002	103,866	3,136
Textbooks	2,788	(1,381)	1,407	1,330	77
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>3,034,199</b>	<b>116,162</b>	<b>3,150,361</b>	<b>3,127,063</b>	<b>23,298</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Winfield Scott #2

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



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 222,528	\$ 47,465	\$ 269,993	\$ 269,986	\$ 7
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,425		1,425	1,425	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>223,953</u>	<u>47,465</u>	<u>271,418</u>	<u>271,411</u>	<u>8</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	223,953	47,465	271,418	271,411	8
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	968,430	(102,006)	866,424	866,290	134
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,120	4,600	15,720	12,547	3,173
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>979,550</u>	<u>(97,406)</u>	<u>882,144</u>	<u>878,837</u>	<u>3,307</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	2,900		2,900	385	2,515
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>2,900</u>	<u>-</u>	<u>2,900</u>	<u>385</u>	<u>2,515</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,240,602</u>	<u>66,221</u>	<u>4,306,823</u>	<u>4,277,696</u>	<u>29,127</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 75,043	\$ 707	\$ 75,750	\$ 75,750	
Other purchased services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
<b>Total attendance and social work services</b>	<b>75,543</b>	<b>707</b>	<b>76,250</b>	<b>76,249</b>	<b>1</b>
<b>Health services:</b>					
Salaries	82,520	1,409	83,929	83,929	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,830	(111)	3,719	3,651	68
Other objects					
<b>Total health services</b>	<b>86,350</b>	<b>1,298</b>	<b>87,648</b>	<b>87,580</b>	<b>68</b>
<b>Guidance</b>					
Salaries of other professional staff	78,143		78,143	77,689	454
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	<b>78,643</b>	<b>-</b>	<b>78,643</b>	<b>78,189</b>	<b>454</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	41,770	(15,400)	26,370	26,346	24
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	728	25
Other objects					
<b>Total educational media services/school library</b>	<b>42,523</b>	<b>(15,400)</b>	<b>27,123</b>	<b>27,074</b>	<b>49</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 258,780	\$ 1,870	\$ 260,650	\$ 260,650	\$
Salaries of secretarial and clerical assistants	77,639	3,484	81,123	81,102	21
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,300	(130)	4,170	4,143	27
Other objects	1,585	130	1,715	1,620	95
<b>Total support services school administration</b>	342,304	5,354	347,658	347,514	144
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	89,287	5,305	94,592	92,268	2,324
Purchased professional and technical services					
General supplies	600	(246)	354	108	246
<b>Total Security</b>	89,887	5,059	94,946	92,375	2,571
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,679,165	100	1,679,265	1,661,309	17,956
<b>Total employee benefits</b>	1,679,165	100	1,679,265	1,661,309	17,956
<b>Total undistributed expenditures</b>	2,394,415	(2,882)	2,391,533	2,370,290	21,243
<b>Total expenditures - current expense</b>	6,635,017	63,339	6,698,356	6,647,986	50,370

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-		-	-	
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,635,017	\$ 63,339	\$ 6,698,356	\$ 6,647,986	\$ 50,370
<b>Other financing sources:</b>					
Operating transfer in	6,635,017	63,339	6,698,356	6,647,986	50,370
<b>Total other financing sources</b>	6,635,017	63,339	6,698,356	6,647,986	50,370
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, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 270,823	\$ 4,163	\$ 274,986	\$ 274,986	
Grades 1-5	1,700,161	46,230	1,746,391	1,745,671	720
Grades 6-8	865,850	91,193	957,043	956,999	44
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	149,451	49	149,500	145,980	3,520
Purchased professional/ educational services	26,725	(12,931)	13,794	13,790	4
Other purchased services					
Travel	-		-	-	
General supplies	98,093	4,858	102,951	88,262	14,689
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>3,115,622</b>	<b>133,562</b>	<b>3,249,184</b>	<b>3,229,612</b>	<b>19,572</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 441,294	\$ (95,200)	\$ 346,094	\$ 346,077	\$ 17
Other salaries for instruction	246,115	400	246,515	246,515	
Purchased professional/ educational services					
Other purchased services					
General supplies	6,415		6,415	6,194	221
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>693,824</u>	<u>(94,800)</u>	<u>599,024</u>	<u>598,786</u>	<u>238</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 330,197	\$ 14,400	\$ 344,597	\$ 344,593	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>330,197</u>	<u>14,400</u>	<u>344,597</u>	<u>344,593</u>	<u>4</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,024,021	(80,400)	943,621	943,379	242
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,028,367	(75,015)	953,352	953,339	13
Other salaries for instruction	44,355	3,300	47,655	43,389	4,266
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	8,596		8,596	7,518	1,078
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,081,318</u>	<u>(71,715)</u>	<u>1,009,603</u>	<u>1,004,246</u>	<u>5,357</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	3,735		3,735	885	2,850
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>3,735</u>	<u>-</u>	<u>3,735</u>	<u>885</u>	<u>2,850</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,224,696</u>	<u>(18,553)</u>	<u>5,206,143</u>	<u>5,178,123</u>	<u>28,020</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 90,373	\$ 1,511	\$ 91,884	\$ 91,884	\$
Other purchased services					
Travel					
Supplies and materials	250		250	210	40
Other objects					
<b>Total attendance and social work services</b>	<b>90,623</b>	<b>1,511</b>	<b>92,134</b>	<b>92,094</b>	<b>40</b>
<b>Health services:</b>					
Salaries	88,046		88,046	87,820	226
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,125		4,125	3,599	526
Other objects					
<b>Total health services</b>	<b>92,171</b>	<b>-</b>	<b>92,171</b>	<b>91,419</b>	<b>752</b>
<b>Guidance</b>					
Salaries of other professional staff	78,760	38,315	117,075	117,072	3
Purchased professional educational services					
Travel					
Supplies and materials	500		500	486	14
Other objects					
<b>Total other support services - students - related services</b>	<b>79,260</b>	<b>38,315</b>	<b>117,575</b>	<b>117,558</b>	<b>17</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	36,950	(9,550)	27,400	27,360	40
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753	107	860	780	80
Other objects					
<b>Total educational media services/school library</b>	<b>37,703</b>	<b>(9,443)</b>	<b>28,260</b>	<b>28,140</b>	<b>120</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 253,074	\$ 2,781	\$ 255,855	\$ 255,855	\$
Salaries of secretarial and clerical assistants	96,646	971	97,617	97,617	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,500		6,500	3,984	2,516
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	357,305	3,752	361,057	358,446	2,611
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	108,693	1,000	109,693	106,308	3,385
Purchased professional and technical services					
General supplies	275		275	43	232
<b>Total Security</b>	108,968	1,000	109,968	106,351	3,617
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,881,822	(60,000)	1,821,822	1,779,610	42,212
<b>Total employee benefits</b>	1,881,822	(60,000)	1,821,822	1,779,610	42,212
<b>Total undistributed expenditures</b>	2,647,852	(24,865)	2,622,987	2,573,618	49,369
<b>Total expenditures - current expense</b>	7,872,548	(43,418)	7,829,130	7,751,741	77,389

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,872,548	\$ (43,418)	\$ 7,829,130	\$ 7,751,741	\$ 77,389
<b>Other financing sources:</b>					
Operating transfer in	7,872,548	(43,418)	7,829,130	7,751,741	77,389
<b>Total other financing sources</b>	7,872,548	(43,418)	7,829,130	7,751,741	77,389
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, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 264,520	\$ 63,454	\$ 327,974	\$ 327,969	\$ 5
Grades 1-5	2,158,771	(248,300)	1,910,471	1,882,009	28,462
Grades 6-8	1,148,350	(28,010)	1,120,340	1,120,020	320
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	188,492	32,710	221,202	221,202	0
Purchased professional/ educational services	9,300		9,300	9,300	
Other purchased services					
Travel	600		600	300	300
General supplies	136,577	(5,157)	131,420	116,648	14,772
Textbooks	7,311	(2,208)	5,103	5,102	1
Other objects	-		-	-	
<b>Total regular programs</b>	<b>3,913,921</b>	<b>(187,511)</b>	<b>3,726,410</b>	<b>3,682,551</b>	<b>43,860</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	82,520	4,855	87,375	87,371	4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,827	(2,000)	827	713	114
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>85,347</b>	<b>2,855</b>	<b>88,202</b>	<b>88,083</b>	<b>119</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	98,621	(38,150)	60,471	60,467	4
Other salaries for instruction	46,923	(28,140)	18,783	18,781	2
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>145,544</b>	<b>(66,290)</b>	<b>79,254</b>	<b>79,248</b>	<b>6</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 221,456	\$ 893	\$ 222,349	\$ 222,349	
Other salaries for instruction	96,096		96,096	93,906	\$ 2,190
Purchased professional/ educational services					
Other purchased services					
General supplies	5,500		5,500	5,380	120
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>323,052</u>	<u>893</u>	<u>323,945</u>	<u>321,635</u>	<u>2,310</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 238,971	\$ 9,525	\$ 248,496	\$ 248,496	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,100		1,100	959	141
Textbooks					
Other objects					
<b>Total resource room</b>	<u>240,071</u>	<u>9,525</u>	<u>249,596</u>	<u>249,455</u>	<u>141</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	794,014	(53,017)	740,997	738,422	2,575
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,221,998	28,095	1,250,093	1,250,084	9
Other salaries for instruction	94,128		94,128	94,054	74
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	22,025	(247)	21,778	21,111	667
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,338,151</u>	<u>27,848</u>	<u>1,365,999</u>	<u>1,365,249</u>	<u>750</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	135	365
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>135</u>	<u>365</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,046,586</u>	<u>(212,680)</u>	<u>5,833,906</u>	<u>5,786,356</u>	<u>47,550</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 107,655	\$ (4,590)	\$ 103,065	\$ 103,065	
Other purchased services					
Travel					
Supplies and materials	500		500	339	161
Other objects					
<b>Total attendance and social work services</b>	<b>108,155</b>	<b>(4,590)</b>	<b>103,565</b>	<b>103,404</b>	<b>161</b>
<b>Health services:</b>					
Salaries	115,413	6,405	121,818	121,796	22
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,940		4,940	4,813	127
Other objects					
<b>Total health services</b>	<b>120,353</b>	<b>6,405</b>	<b>126,758</b>	<b>126,609</b>	<b>149</b>
<b>Guidance</b>					
Salaries of other professional staff	102,997	1,626	104,623	104,623	
Purchased professional educational services					
Travel					
Supplies and materials	500	1,100	1,600	1,582	18
Other objects					
<b>Total other support services - students - related services</b>	<b>103,497</b>	<b>2,726</b>	<b>106,223</b>	<b>106,205</b>	<b>18</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	70,185	(14,925)	55,260	55,258	2
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	472	281
Other objects					
<b>Total educational media services/school library</b>	<b>70,938</b>	<b>(14,925)</b>	<b>56,013</b>	<b>55,730</b>	<b>283</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 262,102	\$ 2,703	\$ 264,805	\$ 264,805	\$
Salaries of secretarial and clerical assistants	121,727	(18,975)	102,752	102,748	4
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000	2	7,002	6,999	2
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	391,914	(16,270)	375,644	375,542	101
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	167,913	(648)	167,265	162,216	5,049
Purchased professional and technical services					
General supplies	275		275	-	275
<b>Total Security</b>	168,188	(648)	167,540	162,216	5,324
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,084,480	(51,371)	2,033,109	2,002,708	30,401
<b>Total employee benefits</b>	2,084,480	(51,371)	2,033,109	2,002,708	30,401
<b>Total undistributed expenditures</b>	3,047,525	(78,673)	2,968,852	2,932,414	36,438
<b>Total expenditures - current expense</b>	9,094,111	(291,353)	8,802,758	8,718,770	83,988

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,094,111	\$ (291,353)	\$ 8,802,758	\$ 8,718,770	\$ 83,988
<b>Other financing sources:</b>					
Operating transfer in	9,094,111	(291,353)	8,802,758	8,718,770	83,988
<b>Total other financing sources</b>	9,094,111	(291,353)	8,802,758	8,718,770	83,988
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, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 319,619	\$ (71,650)	\$ 247,969	\$ 247,961	\$ 8
Grades 1-5	1,243,397	171,520	1,414,917	1,402,663	12,254
Grades 6-8	1,392,905	(44,120)	1,348,785	1,343,782	5,003
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	183,440	192	183,632	183,631	1
Purchased professional/ educational services	9,451		9,451	9,451	
Other purchased services					
Travel	1,200	(1,200)	-	-	
General supplies	118,062	(10,040)	108,022	101,394	6,628
Textbooks	2,000	(232)	1,768	1,768	0
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>3,274,593</b>	<b>44,470</b>	<b>3,319,063</b>	<b>3,294,574</b>	<b>24,489</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 249,652	\$ 2,908	\$ 252,560	\$ 252,560	
Other salaries for instruction	138,050	11,310	149,360	149,359	1
Purchased professional/ educational services					
Other purchased services					
General supplies	11,393		11,393	11,200	193
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>399,095</u>	<u>14,218</u>	<u>413,313</u>	<u>413,119</u>	<u>194</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 224,795	\$ 3,465	\$ 228,260	\$ 228,258	\$ 2
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>224,795</u>	<u>3,465</u>	<u>228,260</u>	<u>228,258</u>	<u>2</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	623,890	17,683	641,573	641,377	196
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	707,874	(22,827)	685,047	685,037	10
Other salaries for instruction	49,173	30	49,203	49,203	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,268		13,268	10,896	2,372
Textbooks	-	417	417	416	1
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>770,315</u>	<u>(22,380)</u>	<u>747,935</u>	<u>745,553</u>	<u>2,382</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	600		600	-	600
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,669,398</u>	<u>39,773</u>	<u>4,709,171</u>	<u>4,681,504</u>	<u>27,667</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 76,783	\$ 1,662	\$ 78,445	\$ 78,445	\$
Other purchased services					
Travel					
Supplies and materials	500	(146)	354	167	187
Other objects					
<b>Total attendance and social work services</b>	<b>77,283</b>	<b>1,516</b>	<b>78,799</b>	<b>78,612</b>	<b>187</b>
<b>Health services:</b>					
Salaries	140,228	(69,175)	71,053	71,052	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,240		5,240	652	4,588
Other objects					
<b>Total health services</b>	<b>145,468</b>	<b>(69,175)</b>	<b>76,293</b>	<b>71,704</b>	<b>4,589</b>
<b>Guidance</b>					
Salaries of other professional staff	179,600	(49,450)	130,150	130,145	5
Purchased professional educational services					
Travel					
Supplies and materials	1,000	(100)	900	-	900
Other objects					
<b>Total other support services - students - related services</b>	<b>180,600</b>	<b>(49,550)</b>	<b>131,050</b>	<b>130,145</b>	<b>905</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	43,866	(6,120)	37,746	37,738	8
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	730	23
Other objects					
<b>Total educational media services/school library</b>	<b>44,619</b>	<b>(6,120)</b>	<b>38,499</b>	<b>38,468</b>	<b>31</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 356,913	\$ 5,840	\$ 362,753	\$ 362,750	\$ 3
Salaries of secretarial and clerical assistants	173,866	42,280	216,146	216,144	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,500	286	2,786	2,785	1
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	534,364	48,406	582,770	582,669	101
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	233,081	(32,755)	200,326	196,442	3,884
Purchased professional and technical services					
General supplies	3,800		3,800	-	3,800
<b>Total Security</b>	236,881	(32,755)	204,126	196,442	7,684
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,171,334	(422,290)	1,749,044	1,718,664	30,380
<b>Total employee benefits</b>	2,171,334	(422,290)	1,749,044	1,718,664	30,380
<b>Total undistributed expenditures</b>	3,390,549	(529,968)	2,860,581	2,816,705	43,876
<b>Total expenditures - current expense</b>	8,059,947	(490,195)	7,569,752	7,498,209	71,543

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,059,947	\$ (490,195)	\$ 7,569,752	\$ 7,498,209	\$ 71,543
<b>Other financing sources:</b>					
Operating transfer in	8,059,947	(490,195)	7,569,752	7,498,209	71,543
<b>Total other financing sources</b>	8,059,947	(490,195)	7,569,752	7,498,209	71,543
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, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 364,305	\$ 4,780	\$ 369,085	\$ 369,081	\$ 4
Grades 1-5	2,469,910	(51,238)	2,418,672	2,418,378	294
Grades 6-8	975,330	114,985	1,090,315	1,089,920	395
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	240,519	540	241,059	241,059	
Purchased professional/ educational services	17,274		17,274	17,274	0
Other purchased services					
Travel	300		300	-	300
General supplies	124,988	(4,669)	120,319	113,141	7,178
Textbooks	5,320	(1,666)	3,654	3,654	0
Other objects	6,519		6,519	5,879	640
<b>Total regular programs</b>	<b>4,204,465</b>	<b>62,732</b>	<b>4,267,197</b>	<b>4,258,386</b>	<b>8,811</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 398,693	\$	\$ 398,693	\$ 389,338	\$ 9,355
Other salaries for instruction	235,947		235,947	235,531	416
Purchased professional/ educational services					
Other purchased services					
General supplies	14,100		14,100	13,517	583
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>648,740</u>	<u>-</u>	<u>648,740</u>	<u>638,387</u>	<u>10,353</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	154,902	46,460	201,362	201,361	1
Other salaries for instruction	43,153		43,153	38,849	4,304
Purchased professional/ educational services					
Other purchased services					
General supplies	4,285		4,285	4,211	74
Textbooks					
Other objects					
<b>Total autistic</b>	<u>202,340</u>	<u>46,460</u>	<u>248,800</u>	<u>244,422</u>	<u>4,378</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 404,359		\$ 404,359	\$ 404,219	\$ 140
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>404,359</u>	<u>-</u>	<u>404,359</u>	<u>404,219</u>	<u>140</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,255,439	46,460	1,301,899	1,287,028	\$ 14,871
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,393,321	41,829	1,435,150	1,435,139	11
Other salaries for instruction	85,107	(950)	84,157	83,978	179
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	18,342		18,342	13,425	4,917
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,496,770</u>	<u>40,879</u>	<u>1,537,649</u>	<u>1,532,542</u>	<u>5,107</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	250		250	-	250
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,956,924</u>	<u>150,071</u>	<u>7,106,995</u>	<u>7,077,956</u>	<u>29,039</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 84,642	\$ 1,623	\$ 86,265	\$ 86,265	\$
Other purchased services					
Travel					
Supplies and materials	500	(315)	185	103	82
Other objects					
<b>Total attendance and social work services</b>	<b>85,142</b>	<b>1,308</b>	<b>86,450</b>	<b>86,368</b>	<b>82</b>
<b>Health services:</b>					
Salaries	166,403	5,685	172,088	172,085	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,805		5,805	3,902	1,903
Other objects					
<b>Total health services</b>	<b>172,208</b>	<b>5,685</b>	<b>177,893</b>	<b>175,987</b>	<b>1,906</b>
<b>Guidance</b>					
Salaries of other professional staff	78,760	(28,400)	50,360	50,316	44
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	973	27
Other objects					
<b>Total other support services - students - related services</b>	<b>79,760</b>	<b>(28,400)</b>	<b>51,360</b>	<b>51,289</b>	<b>71</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	77,626	(23,062)	54,564	54,563	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753	315	1,068	1,068	0
Other objects					
<b>Total educational media services/school library</b>	<b>78,379</b>	<b>(22,747)</b>	<b>55,632</b>	<b>55,631</b>	<b>1</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 327,834	\$ 5,966	\$ 333,800	\$ 333,800	\$
Salaries of secretarial and clerical assistants	134,538	4,675	139,213	139,211	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,489	1,511
Other objects	1,580		1,580	1,375	205
<b>Total support services school administration</b>	466,952	10,641	477,593	475,875	1,718
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	165,359	(27,415)	137,944	134,183	3,761
Purchased professional and technical services					
General supplies	320		320	-	320
<b>Total Security</b>	165,679	(27,415)	138,264	134,183	4,081
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,460,845	(178,380)	2,282,465	2,243,828	38,637
<b>Total employee benefits</b>	2,460,845	(178,380)	2,282,465	2,243,828	38,637
<b>Total undistributed expenditures</b>	3,508,965	(239,308)	3,269,657	3,223,160	46,497
<b>Total expenditures - current expense</b>	10,465,889	(89,237)	10,376,652	10,301,116	75,536

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 10,465,889	\$ (89,237)	\$ 10,376,652	\$ 10,301,116	\$ 75,536
<b>Other financing sources:</b>					
Operating transfer in	10,465,889	(89,237)	10,376,652	10,301,116	75,536
<b>Total other financing sources</b>	10,465,889	(89,237)	10,376,652	10,301,116	75,536
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, 2020

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,740,685	\$ 45,574	\$ 2,786,259	\$ 2,761,884	\$ 24,375
Grades 6-8	2,187,375	71,736	2,259,111	2,258,313	798
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	24,084		24,084	24,034	50
Other purchased services					
Travel	1,200		1,200	886	314
General supplies	102,048	(5,489)	96,559	86,677	9,882
Textbooks	4,389	(4,389)	-	-	
Other objects	-		-	-	
<b>Total regular programs</b>	<b>5,059,781</b>	<b>107,432</b>	<b>5,167,213</b>	<b>5,131,794</b>	<b>35,419</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 143,399	\$ 81,956	\$ 225,355	\$ 225,354	\$ 1
Other salaries for instruction	93,432	47,343	140,775	140,750	25
Purchased professional/ educational services					
Other purchased services					
General supplies	792		792	791	1
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>237,623</u>	<u>129,299</u>	<u>366,922</u>	<u>366,895</u>	<u>27</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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>
<b>Resource room:</b>					
Salaries of teachers	\$ 96,371	\$ 1,610	\$ 97,981	\$ 97,981	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>96,371</u>	<u>1,610</u>	<u>97,981</u>	<u>97,981</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	333,994	130,909	464,903	464,876	27
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	265,709	5,736	271,445	271,219	226
Other salaries for instruction	46,605	(46,605)	-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	1,114	69	1,183	1,143	40
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>313,428</u>	<u>(40,800)</u>	<u>272,628</u>	<u>272,362</u>	<u>266</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	11,454		11,454	2,540	8,914
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>11,454</u>	<u>-</u>	<u>11,454</u>	<u>2,540</u>	<u>8,914</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,718,657</u>	<u>197,541</u>	<u>5,916,198</u>	<u>5,871,573</u>	<u>44,625</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 108,655	\$ 4,970	\$ 113,625	\$ 113,624	\$ 1
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
<b>Total attendance and social work services</b>	<b>108,905</b>	<b>4,970</b>	<b>113,875</b>	<b>113,624</b>	<b>251</b>
<b>Health services:</b>					
Salaries	128,464	20,800	149,264	149,264	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,055		6,055	5,866	189
Other objects					
<b>Total health services</b>	<b>134,519</b>	<b>20,800</b>	<b>155,319</b>	<b>155,130</b>	<b>189</b>
<b>Guidance</b>					
Salaries of other professional staff	1,010	96,215	97,225	96,117	1,108
Purchased professional educational services					
Travel					
Supplies and materials	500		500	441	59
Other objects					
<b>Total other support services - students - related services</b>	<b>1,510</b>	<b>96,215</b>	<b>97,725</b>	<b>96,558</b>	<b>1,167</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	17,546	(17,546)	-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>18,299</b>	<b>(17,546)</b>	<b>753</b>	<b>-</b>	<b>753</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ -	\$ -	\$ -	\$ -	\$ -
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	243,355	3,830	247,185	241,955	5,230
Salaries of secretarial and clerical assistants	120,449		120,449	119,954	495
Purchased professional and technical services					
Other purchased services	-	11,900	11,900	11,888	12
Travel					
Supplies and materials	5,000	450	5,450	5,356	94
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	369,889	16,180	386,069	380,143	5,926
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	93,991		93,991	87,492	6,499
Purchased professional and technical services					
General supplies	575		575	175	400
<b>Total Security</b>	94,566	-	94,566	87,667	6,899
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,997,627	100,850	2,098,477	2,076,783	21,694
<b>Total employee benefits</b>	1,997,627	100,850	2,098,477	2,076,783	21,694
<b>Total undistributed expenditures</b>	2,725,315	221,469	2,946,784	2,909,905	36,879
<b>Total expenditures - current expense</b>	8,443,972	419,010	8,862,982	8,781,479	81,503

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,443,972	\$ 419,010	\$ 8,862,982	\$ 8,781,479	\$ 81,503
<b>Other financing sources:</b>					
Operating transfer in	8,443,972	419,010	8,862,982	8,781,479	81,503
<b>Total other financing sources</b>	8,443,972	419,010	8,862,982	8,781,479	81,503
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, 2020

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 133,018	\$ 1,075	\$ 134,093	\$ 134,090	\$ 3
Grades 1-5	1,039,406	(17,037)	1,022,369	1,018,411	3,958
Grades 6-8	446,555	5,704	452,259	452,259	0
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	88,877		88,877	88,472	405
Purchased professional/ educational services	7,730		7,730	7,730	0
Other purchased services					
Travel	900		900	-	900
General supplies	56,781	(6,317)	50,464	49,513	951
Textbooks	2,323	11	2,334	2,334	0
Other objects	4,519		4,519	2,979	1,540
<b>Total regular programs</b>	<b>1,780,109</b>	<b>(16,564)</b>	<b>1,763,545</b>	<b>1,755,788</b>	<b>7,757</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 132,599	\$ 3,560	\$ 136,159	\$ 136,155	\$ 4
Other salaries for instruction	43,153	13	43,166	43,166	
Purchased professional/ educational services					
Other purchased services					
General supplies	11,633	20	11,653	10,825	828
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>187,385</u>	<u>3,593</u>	<u>190,978</u>	<u>190,146</u>	<u>832</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 201,313	\$ 17,850	\$ 219,163	\$ 219,163	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,200	(221)	1,979	1,949	30
Textbooks					
Other objects					
<b>Total resource room</b>	<u>203,513</u>	<u>17,629</u>	<u>221,142</u>	<u>221,112</u>	<u>30</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	390,898	21,222	412,120	411,259	861
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	363,246	17,264	380,510	380,510	0
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,552		3,552	3,547	5
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>366,798</u>	<u>17,264</u>	<u>384,062</u>	<u>384,057</u>	<u>5</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	385		385	385	
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>385</u>	<u>-</u>	<u>385</u>	<u>385</u>	<u>-</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,538,190</u>	<u>21,922</u>	<u>2,560,112</u>	<u>2,551,488</u>	<u>8,624</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: iPrep Academy #8

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Attendance and social work services:</b>					
Salaries	\$ 105,405	\$ 1,683	\$ 107,088	\$ 107,088	
Other purchased services					
Travel					
Supplies and materials	250		250	248	2
Other objects					
<b>Total attendance and social work services</b>	<b>105,655</b>	<b>1,683</b>	<b>107,338</b>	<b>107,336</b>	<b>2</b>
<b>Health services:</b>					
Salaries	73,803	1,413	75,216	75,216	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,460		2,460	2,255	205
Other objects					
<b>Total health services</b>	<b>76,263</b>	<b>1,413</b>	<b>77,676</b>	<b>77,471</b>	<b>205</b>
<b>Guidance</b>					
Salaries of other professional staff	112,819	4,503	117,322	117,322	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	0
Other objects					
<b>Total other support services - students - related services</b>	<b>113,319</b>	<b>4,503</b>	<b>117,822</b>	<b>117,822</b>	<b>0</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	36,950	(18,075)	18,875	18,869	6
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	692	61
Other objects					
<b>Total educational media services/school library</b>	<b>37,703</b>	<b>(18,075)</b>	<b>19,628</b>	<b>19,562</b>	<b>67</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: iPrep Academy #8

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Instructional staff training services:</b>					
Salaries	\$	\$	\$	\$	\$
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	128,628	1,322	129,950	129,950	
Salaries of secretarial and clerical assistants	82,173	(34,945)	47,228	47,225	3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,716	284
Other objects	1,585	(11)	1,574	1,477	97
<b>Total support services school administration</b>	<u>215,386</u>	<u>(33,634)</u>	<u>181,752</u>	<u>181,368</u>	<u>384</u>
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Security:</b>					
Salaries	89,874	272	90,146	89,136	1,010
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	<u>89,874</u>	<u>272</u>	<u>90,146</u>	<u>89,136</u>	<u>1,010</u>
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Employee benefits:</b>					
Health Benefits	1,013,289	(137,960)	875,329	846,796	28,533
<b>Total employee benefits</b>	<u>1,013,289</u>	<u>(137,960)</u>	<u>875,329</u>	<u>846,796</u>	<u>28,533</u>
<b>Total undistributed expenditures</b>	<u>1,651,489</u>	<u>(181,798)</u>	<u>1,469,691</u>	<u>1,439,491</u>	<u>30,200</u>
<b>Total expenditures - current expense</b>	<u>4,189,679</u>	<u>(159,876)</u>	<u>4,029,803</u>	<u>3,990,979</u>	<u>38,824</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-		-	-	
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,189,679	\$ (159,876)	\$ 4,029,803	\$ 3,990,979	\$ 38,824
<b>Other financing sources:</b>					
Operating transfer in	4,189,679	(159,876)	4,029,803	3,990,979	38,824
<b>Total other financing sources</b>	4,189,679	(159,876)	4,029,803	3,990,979	38,824
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, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 333,560	\$ (114,765)	\$ 218,795	\$ 218,792	\$ 3
Grades 1-5	1,572,847	180,226	1,753,073	1,735,710	17,363
Grades 6-8	792,702	(43,295)	749,407	749,402	5
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	132,508		132,508	132,475	33
Purchased professional/ educational services	33,416	(19,104)	14,312	14,312	0
Other purchased services					
Travel	-	600	600	552	48
General supplies	104,557	(1,722)	102,835	96,747	6,088
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>2,974,109</b>	<b>1,940</b>	<b>2,976,049</b>	<b>2,951,913</b>	<b>24,136</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 229,332	\$ 43,020	\$ 272,352	\$ 272,352	\$ 0
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,108		4,108	3,284	825
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>233,440</u>	<u>43,020</u>	<u>276,460</u>	<u>275,635</u>	<u>825</u>
<b>Multiply disabled:</b>					
Salaries of teachers	71,369	(25,480)	45,889	45,882	7
Other salaries for instruction	95,682	474	96,156	96,156	
Purchased professional/ educational services					
Other purchased services					
General supplies	950		950	497	453
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>168,001</u>	<u>(25,006)</u>	<u>142,995</u>	<u>142,535</u>	<u>460</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 248,079	\$ (106,500)	\$ 141,579	\$ 141,571	\$ 8
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095	389	1,484	1,476	9
Textbooks					
Other objects					
<b>Total resource room</b>	<u>249,174</u>	<u>(106,111)</u>	<u>143,063</u>	<u>143,047</u>	<u>16</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	650,615	(88,097)	562,518	561,217	1,301
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,500,956	(31,483)	1,469,473	1,469,423	50
Other salaries for instruction	43,153	13	43,166	43,166	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	28,002	1,105	29,107	28,313	794
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,572,111</u>	<u>(30,365)</u>	<u>1,541,746</u>	<u>1,540,903</u>	<u>843</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,500		1,500	-	1,500
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,198,335</u>	<u>(116,522)</u>	<u>5,081,813</u>	<u>5,054,033</u>	<u>27,780</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 79,531	\$ 1,114	\$ 80,645	\$ 80,645	
Other purchased services					
Travel					
Supplies and materials	500		500	445	55
Other objects					
<b>Total attendance and social work services</b>	<b>80,031</b>	<b>1,114</b>	<b>81,145</b>	<b>81,090</b>	<b>55</b>
<b>Health services:</b>					
Salaries	161,849	1,187	163,036	163,036	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,980		4,980	4,577	403
Other objects					
<b>Total health services</b>	<b>166,829</b>	<b>1,187</b>	<b>168,016</b>	<b>167,613</b>	<b>403</b>
<b>Guidance</b>					
Salaries of other professional staff	99,257	3,870	103,127	103,125	2
Purchased professional educational services					
Travel					
Supplies and materials	500		500	480	21
Other objects					
<b>Total other support services - students - related services</b>	<b>99,757</b>	<b>3,870</b>	<b>103,627</b>	<b>103,605</b>	<b>23</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	38,219	(8,410)	29,809	28,537	1,272
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>38,972</b>	<b>(8,410)</b>	<b>30,562</b>	<b>28,537</b>	<b>2,025</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 347,730	\$ 5,470	\$ 353,200	\$ 353,200	\$
Salaries of secretarial and clerical assistants	205,656	(90,150)	115,506	114,698	808
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	166	3,166	3,161	5
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	557,471	(84,514)	472,957	472,050	907
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	129,128		129,128	119,289	9,839
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	129,128	-	129,128	119,289	9,839
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,997,627	(162,090)	1,835,537	1,806,794	28,743
<b>Total employee benefits</b>	1,997,627	(162,090)	1,835,537	1,806,794	28,743
<b>Total undistributed expenditures</b>	3,069,815	(248,843)	2,820,972	2,778,976	41,996
<b>Total expenditures - current expense</b>	8,268,150	(365,365)	7,902,785	7,833,009	69,776

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,268,150	\$ (365,365)	\$ 7,902,785	\$ 7,833,009	\$ 69,776
<b>Other financing sources:</b>					
Operating transfer in	8,268,150	(365,365)	7,902,785	7,833,009	69,776
<b>Total other financing sources</b>	8,268,150	(365,365)	7,902,785	7,833,009	69,776
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, 2020

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 227,251	\$ 3,844	\$ 231,095	\$ 231,095	
Grades 1-5	1,825,004	21,180	1,846,184	1,843,330	2,854
Grades 6-8	777,711	40,040	817,751	815,949	1,802
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	143,551		143,551	143,507	44
Purchased professional/ educational services	11,358	750	12,108	11,853	256
Other purchased services					
Travel	600		600	60	540
General supplies	79,345	(9,690)	69,655	68,108	1,547
Textbooks	3,933	(3,933)	-	-	
Other objects	4,519		4,519	3,429	1,090
<b>Total regular programs</b>	<b>3,073,272</b>	<b>52,191</b>	<b>3,125,463</b>	<b>3,117,331</b>	<b>8,132</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ 201,591	\$ 49,755	\$ 251,346	\$ 251,343	\$ 3
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	1,245	255
Textbooks					
Other objects					
<b>Total autistic</b>	203,091	49,755	252,846	252,588	258
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 325,888	\$ 2,118	\$ 328,006	\$ 328,006	\$
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>325,888</u>	<u>2,118</u>	<u>328,006</u>	<u>328,006</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	528,979	51,873	580,852	580,594	258
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	864,578	(82,609)	781,969	781,963	6
Other salaries for instruction	43,153	13	43,166	43,166	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,057		4,057	1,621	2,436
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>911,788</u>	<u>(82,596)</u>	<u>829,192</u>	<u>826,749</u>	<u>2,443</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	600		600	466	134
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>466</u>	<u>134</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,514,639</u>	<u>21,468</u>	<u>4,536,107</u>	<u>4,525,141</u>	<u>10,966</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 103,296	\$ (71,895)	\$ 31,401	\$ 31,397	\$ 4
Other purchased services					
Travel					
Supplies and materials	300		300	261	39
Other objects					
<b>Total attendance and social work services</b>	<b>103,596</b>	<b>(71,895)</b>	<b>31,701</b>	<b>31,657</b>	<b>44</b>
<b>Health services:</b>					
Salaries	88,046		88,046	87,820	226
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,685		3,685	3,660	25
Other objects					
<b>Total health services</b>	<b>91,731</b>	<b>-</b>	<b>91,731</b>	<b>91,480</b>	<b>251</b>
<b>Guidance</b>					
Salaries of other professional staff	120,338		120,338	97,784	22,554
Purchased professional educational services					
Travel					
Supplies and materials	300		300	287	13
Other objects					
<b>Total other support services - students - related services</b>	<b>120,638</b>	<b>-</b>	<b>120,638</b>	<b>98,071</b>	<b>22,567</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	41,770	2,140	43,910	43,910	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	608	145
Other objects					
<b>Total educational media services/school library</b>	<b>42,523</b>	<b>2,140</b>	<b>44,663</b>	<b>44,518</b>	<b>145</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elmore #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 204,893	\$ 20,910	\$ 225,803	\$ 225,800	\$ 3
Salaries of secretarial and clerical assistants	122,061		122,061	121,666	395
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,932	68
Other objects	3,085	(750)	2,335	1,933	402
<b>Total support services school administration</b>	336,039	20,160	356,199	355,331	868
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	131,299	(18,730)	112,569	112,011	558
Purchased professional and technical services					
General supplies	160		160	-	160
<b>Total Security</b>	131,459	(18,730)	112,729	112,011	718
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,650,214	35,000	1,685,214	1,663,396	21,818
<b>Total employee benefits</b>	1,650,214	35,000	1,685,214	1,663,396	21,818
<b>Total undistributed expenditures</b>	2,476,200	(33,325)	2,442,875	2,396,464	46,411
<b>Total expenditures - current expense</b>	6,990,839	(11,857)	6,978,982	6,921,604	57,378

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elmore #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,990,839	\$ (11,857)	\$ 6,978,982	\$ 6,921,604	\$ 57,378
<b>Other financing sources:</b>					
Operating transfer in	6,990,839	(11,857)	6,978,982	6,921,604	57,378
<b>Total other financing sources</b>	6,990,839	(11,857)	6,978,982	6,921,604	57,378
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, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 180,592	\$ (12,343)	\$ 168,249	\$ 165,118	\$ 3,131
Grades 1-5	1,116,388	64,565	1,180,953	1,178,523	2,430
Grades 6-8	457,012	(3,212)	453,800	448,810	4,990
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	46,923	30	46,953	46,953	
Purchased professional/ educational services	6,227		6,227	6,227	
Other purchased services					
Travel	300		300	-	300
General supplies	66,903	(7,522)	59,381	56,571	2,810
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>1,878,864</b>	<b>41,518</b>	<b>1,920,382</b>	<b>1,906,127</b>	<b>14,255</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,375		2,375	1,778	597
Textbooks	7,334	(4,173)	3,161	3,161	
Other objects					
<b>Total cognitive impaired - mild</b>	<b>9,709</b>	<b>(4,173)</b>	<b>5,536</b>	<b>4,939</b>	<b>597</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	76,238	1,364	77,602	77,602	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>76,238</b>	<b>1,364</b>	<b>77,602</b>	<b>77,602</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 301,696	\$ 65,605	\$ 367,301	\$ 367,297	\$ 4
Other salaries for instruction	99,346	49,265	148,611	148,609	2
Purchased professional/ educational services					
Other purchased services					
General supplies	4,100	800	4,900	3,867	1,033
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>405,142</u>	<u>115,670</u>	<u>520,812</u>	<u>519,773</u>	<u>1,039</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 314,097	\$ (73,000)	\$ 241,097	\$ 240,667	\$ 430
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,560		1,560	459	1,101
Textbooks					
Other objects					
<b>Total resource room</b>	<u>315,657</u>	<u>(73,000)</u>	<u>242,657</u>	<u>241,126</u>	<u>1,531</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	806,746	39,861	846,607	843,440	3,167
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	692,635	(46,272)	646,363	646,361	2
Other salaries for instruction	91,878		91,878	91,804	74
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,828	1,837	11,665	11,515	150
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>794,341</u>	<u>(44,435)</u>	<u>749,906</u>	<u>749,681</u>	<u>226</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	400		400	374	26
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>400</u>	<u>-</u>	<u>400</u>	<u>374</u>	<u>26</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>3,480,351</u>	<u>36,944</u>	<u>3,517,295</u>	<u>3,499,621</u>	<u>17,674</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 76,783	\$ 1,662	\$ 78,445	\$ 78,445	\$
Other purchased services					
Travel					
Supplies and materials	500		500	151	350
Other objects					
<b>Total attendance and social work services</b>	<b>77,283</b>	<b>1,662</b>	<b>78,945</b>	<b>78,596</b>	<b>350</b>
<b>Health services:</b>					
Salaries	82,520	1,409	83,929	83,929	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,595		2,595	2,190	405
Other objects					
<b>Total health services</b>	<b>85,115</b>	<b>1,409</b>	<b>86,524</b>	<b>86,119</b>	<b>405</b>
<b>Guidance</b>					
Salaries of other professional staff	91,898	(32,000)	59,898	59,856	42
Purchased professional educational services					
Travel					
Supplies and materials	500		500	468	32
Other objects					
<b>Total other support services - students - related services</b>	<b>92,398</b>	<b>(32,000)</b>	<b>60,398</b>	<b>60,323</b>	<b>75</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	49,436	(19,350)	30,086	30,072	14
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	753	0
Other objects					
<b>Total educational media services/school library</b>	<b>50,189</b>	<b>(19,350)</b>	<b>30,839</b>	<b>30,825</b>	<b>14</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 228,276	\$ 2,224	\$ 230,500	\$ 230,500	\$
Salaries of secretarial and clerical assistants	61,770		61,770	61,558	212
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(1,795)	3,205	2,218	987
Other objects	1,585	250	1,835	1,624	211
<b>Total support services school administration</b>	296,631	679	297,310	295,900	1,410
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	89,354		89,354	82,484	6,870
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	89,354	-	89,354	82,484	6,870
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,244,898	(127,820)	1,117,078	1,101,941	15,137
<b>Total employee benefits</b>	1,244,898	(127,820)	1,117,078	1,101,941	15,137
<b>Total undistributed expenditures</b>	1,935,868	(175,420)	1,760,448	1,736,188	24,260
<b>Total expenditures - current expense</b>	5,416,219	(138,476)	5,277,743	5,235,809	41,934

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 5,416,219	\$ (138,476)	\$ 5,277,743	\$ 5,235,809	\$ 41,934
<b>Other financing sources:</b>					
Operating transfer in	5,416,219	(138,476)	5,277,743	5,235,809	41,934
<b>Total other financing sources</b>	5,416,219	(138,476)	5,277,743	5,235,809	41,934
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, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 435,238	\$ 5,700	\$ 440,938	\$ 440,914	\$ 24
Grades 1-5	2,589,458	(233,115)	2,356,343	2,352,403	3,940
Grades 6-8	779,502	91,668	871,170	862,165	9,005
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	238,896		238,896	236,646	2,250
Purchased professional/ educational services	14,764		14,764	14,764	0
Other purchased services					
Travel	1,200	(690)	510	510	
General supplies	104,134	5,500	109,634	93,601	16,033
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>4,167,711</b>	<b>(130,937)</b>	<b>4,036,774</b>	<b>4,004,927</b>	<b>31,847</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 196,398	\$ (84,149)	\$ 112,249	\$ 112,248	\$ 1
Other salaries for instruction	143,301	34,000	177,301	177,106	195
Purchased professional/ educational services					
Other purchased services					
General supplies	8,346		8,346	7,977	369
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>348,045</u>	<u>(50,149)</u>	<u>297,896</u>	<u>297,332</u>	<u>564</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers	263,886	4,444	268,330	268,330	
Other salaries for instruction	130,661	(44,918)	85,743	85,743	
Purchased professional/ educational services					
Other purchased services					
General supplies	7,100	(7,100)	-	-	
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>401,647</u>	<u>(47,574)</u>	<u>354,073</u>	<u>354,073</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	-		-	-	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 373,876	\$ 76,500	\$ 450,376	\$ 450,096	\$ 280
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,166	(400)	766	-	766
Textbooks					
Other objects					
<b>Total resource room</b>	<u>375,042</u>	<u>76,100</u>	<u>451,142</u>	<u>450,096</u>	<u>1,046</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,124,734	(21,623)	1,103,111	1,101,501	1,610
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,471,444	(306,165)	1,165,279	1,165,061	218
Other salaries for instruction	92,927	31	92,958	92,958	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	12,844		12,844	10,582	2,262
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,577,215</u>	<u>(306,134)</u>	<u>1,271,081</u>	<u>1,268,601</u>	<u>2,480</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	600		600	-	600
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,870,260</u>	<u>(458,694)</u>	<u>6,411,566</u>	<u>6,375,029</u>	<u>36,537</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Attendance and social work services:</b>					
Salaries	\$ 71,740	\$	\$ 71,740	\$ 71,356	\$ 384
Other purchased services					
Travel					
Supplies and materials	250		250	239	11
Other objects					
<b>Total attendance and social work services</b>	<b>71,990</b>	<b>-</b>	<b>71,990</b>	<b>71,595</b>	<b>395</b>
<b>Health services:</b>					
Salaries	149,357	2,720	152,077	152,077	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,930		4,930	4,120	810
Other objects					
<b>Total health services</b>	<b>154,287</b>	<b>2,720</b>	<b>157,007</b>	<b>156,197</b>	<b>810</b>
<b>Guidance</b>					
Salaries of other professional staff	104,660	(19,050)	85,610	85,608	2
Purchased professional educational services					
Travel					
Supplies and materials	250		250	137	113
Other objects					
<b>Total other support services - students - related services</b>	<b>104,910</b>	<b>(19,050)</b>	<b>85,860</b>	<b>85,745</b>	<b>115</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	59,773	(33,440)	26,333	26,329	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	242	511
Other objects					
<b>Total educational media services/school library</b>	<b>60,526</b>	<b>(33,440)</b>	<b>27,086</b>	<b>26,571</b>	<b>515</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 344,766	\$ 2,834	\$ 347,600	\$ 347,600	\$
Salaries of secretarial and clerical assistants	143,026	3,966	146,992	146,992	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	500	5,500	5,393	107
Other objects	1,085		1,085	840	245
<b>Total support services school administration</b>	493,877	7,300	501,177	500,825	352
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	262,509	(65,300)	197,209	196,662	547
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	262,509	(65,300)	197,209	196,662	547
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,431,894	(116,170)	2,315,724	2,287,770	27,954
<b>Total employee benefits</b>	2,431,894	(116,170)	2,315,724	2,287,770	27,954
<b>Total undistributed expenditures</b>	3,579,993	(223,940)	3,356,053	3,325,365	30,688
<b>Total expenditures - current expense</b>	10,450,253	(682,634)	9,767,619	9,700,394	67,225

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 10,450,253	\$ (682,634)	\$ 9,767,619	\$ 9,700,394	\$ 67,225
<b>Other financing sources:</b>					
Operating transfer in	10,450,253	(682,634)	9,767,619	9,700,394	67,225
<b>Total other financing sources</b>	10,450,253	(682,634)	9,767,619	9,700,394	67,225
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, 2020

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 270,523	\$ 8,350	\$ 278,873	\$ 278,871	\$ 2
Grades 1-5	1,849,999	41,185	1,891,184	1,886,085	5,099
Grades 6-8	829,782	(138,799)	690,983	690,982	1
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	141,819	(43,145)	98,674	98,674	0
Purchased professional/ educational services	9,823		9,823	9,823	0
Other purchased services					
Travel	600		600	180	420
General supplies	75,032	(3,800)	71,232	60,022	11,210
Textbooks	1,700	(1,700)	-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>3,183,797</b>	<b>(137,909)</b>	<b>3,045,888</b>	<b>3,028,561</b>	<b>17,327</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Christopher Columbus #15

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 225,437	\$ 17,250	\$ 242,687	\$ 242,680	\$ 7
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095		1,095	1,095	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>226,532</u>	<u>17,250</u>	<u>243,782</u>	<u>243,775</u>	<u>8</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	226,532	17,250	243,782	243,775	8
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	878,701	93,790	972,491	971,154	1,337
Other salaries for instruction	93,846	2,310	96,156	96,156	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,214		11,214	10,713	501
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>983,761</u>	<u>96,100</u>	<u>1,079,861</u>	<u>1,078,023</u>	<u>1,838</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	360		360	-	360
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>360</u>	<u>-</u>	<u>360</u>	<u>-</u>	<u>360</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,394,450</u>	<u>(24,559)</u>	<u>4,369,891</u>	<u>4,350,359</u>	<u>19,532</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 71,179	\$	\$ 71,179	\$ 70,806	\$ 373
Other purchased services					
Travel					
Supplies and materials	500		500	321	179
Other objects					
<b>Total attendance and social work services</b>	71,679	-	71,679	71,127	552
<b>Health services:</b>					
Salaries	78,672	1,317	79,989	79,989	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,660		3,660	3,143	517
Other objects					
<b>Total health services</b>	82,332	1,317	83,649	83,132	517
<b>Guidance</b>					
Salaries of other professional staff	112,569		112,569	112,267	302
Purchased professional educational services					
Travel					
Supplies and materials	500		500	462	38
Other objects					
<b>Total other support services - students - related services</b>	113,069	-	113,069	112,729	340
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	50,561	(20,340)	30,221	30,219	2
Purchased professional and technical services					
Other purchased services					
Supplies and materials	232		232	-	232
Other objects					
<b>Total educational media services/school library</b>	50,793	(20,340)	30,453	30,219	234

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 263,203	\$ 11,300	\$ 274,503	\$ 274,500	\$ 3
Salaries of secretarial and clerical assistants	145,012		145,012	100,278	44,734
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	3,860	140
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	413,300	11,300	424,600	379,628	44,972
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	118,313		118,313	112,124	6,189
Purchased professional and technical services					
General supplies	275		275	-	275
<b>Total Security</b>	118,588	-	118,588	112,124	6,464
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,737,067	23,485	1,760,552	1,732,587	27,965
<b>Total employee benefits</b>	1,737,067	23,485	1,760,552	1,732,587	27,965
<b>Total undistributed expenditures</b>	2,586,828	15,762	2,602,590	2,521,546	81,044
<b>Total expenditures - current expense</b>	6,981,278	(8,797)	6,972,481	6,871,905	100,576

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,981,278	\$ (8,797)	\$ 6,972,481	\$ 6,871,905	\$ 100,576
<b>Other financing sources:</b>					
Operating transfer in	6,981,278	(8,797)	6,972,481	6,871,905	100,576
<b>Total other financing sources</b>	6,981,278	(8,797)	6,972,481	6,871,905	100,576
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, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 348,727	\$ (89,419)	\$ 259,308	\$ 259,244	\$ 64
Grades 1-5	1,544,751	68,198	1,612,949	1,600,921	12,028
Grades 6-8	698,984	46,005	744,989	744,988	1
Grades 9-12	-	-	-	-	-
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	145,105	754	145,859	145,859	-
Purchased professional/ educational services	11,809	-	11,809	9,309	2,500
Other purchased services	-	-	-	-	-
Travel	1,500	-	1,500	690	810
General supplies	100,325	226	100,551	56,801	43,750
Textbooks	3,390	(203)	3,187	3,186	1
Other objects	4,519	-	4,519	3,924	595
<b>Total regular programs</b>	<b>2,859,110</b>	<b>25,561</b>	<b>2,884,671</b>	<b>2,824,922</b>	<b>59,749</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 232,218	\$ 4,621	\$ 236,839	\$ 236,839	
Other salaries for instruction	99,346		99,346	95,217	4,129
Purchased professional/ educational services					
Other purchased services					
General supplies	9,675	10	9,685	9,682	3
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>341,239</u>	<u>4,631</u>	<u>345,870</u>	<u>341,738</u>	<u>4,132</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 286,575	\$ 572	\$ 287,147	\$ 287,147	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>286,575</u>	<u>572</u>	<u>287,147</u>	<u>287,147</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	627,814	5,203	633,017	628,885	4,132
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	820,807	78,376	899,183	898,882	301
Other salaries for instruction	50,923	30	50,953	50,953	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,014		13,014	12,686	328
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>884,744</u>	<u>78,406</u>	<u>963,150</u>	<u>962,522</u>	<u>628</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	485		485	-	485
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>485</u>	<u>-</u>	<u>485</u>	<u>-</u>	<u>485</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,372,153</u>	<u>109,170</u>	<u>4,481,323</u>	<u>4,416,328</u>	<u>64,995</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 36,840	\$ 37,219	\$ 74,059	\$ 74,056	\$ 3
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
<b>Total attendance and social work services</b>	<b>37,090</b>	<b>37,219</b>	<b>74,309</b>	<b>74,056</b>	<b>253</b>
<b>Health services:</b>					
Salaries	153,029	574	153,603	153,603	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,185		4,185	619	3,566
Other objects					
<b>Total health services</b>	<b>157,214</b>	<b>574</b>	<b>157,788</b>	<b>154,222</b>	<b>3,566</b>
<b>Guidance</b>					
Salaries of other professional staff	112,569	4,753	117,322	117,322	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	314	186
Other objects					
<b>Total other support services - students - related services</b>	<b>113,069</b>	<b>4,753</b>	<b>117,822</b>	<b>117,636</b>	<b>186</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	37,352	(6,800)	30,552	30,506	46
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	693	60
Other objects					
<b>Total educational media services/school library</b>	<b>38,105</b>	<b>(6,800)</b>	<b>31,305</b>	<b>31,199</b>	<b>106</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 245,215	\$ 3,905	\$ 249,120	\$ 249,120	\$
Salaries of secretarial and clerical assistants	119,970	(21,500)	98,470	98,402	68
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	(599)	3,401	2,513	888
Other objects	1,535	(450)	1,085	990	95
<b>Total support services school administration</b>	370,720	(18,644)	352,076	351,025	1,051
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	49,991	73	50,064	48,331	1,733
Purchased professional and technical services					
General supplies	260		260	-	260
<b>Total Security</b>	50,251	73	50,324	48,331	1,993
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,534,409	44,953	1,579,362	1,560,721	18,641
<b>Total employee benefits</b>	1,534,409	44,953	1,579,362	1,560,721	18,641
<b>Total undistributed expenditures</b>	2,300,858	62,128	2,362,986	2,337,191	25,795
<b>Total expenditures - current expense</b>	6,673,011	171,298	6,844,309	6,753,519	90,790

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,673,011	\$ 171,298	\$ 6,844,309	\$ 6,753,519	\$ 90,790
<b>Other financing sources:</b>					
Operating transfer in	6,673,011	171,298	6,844,309	6,753,519	90,790
<b>Total other financing sources</b>	6,673,011	171,298	6,844,309	6,753,519	90,790
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, 2020

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 257,791	\$ 65,555	\$ 323,346	\$ 323,342	\$ 4
Grades 1-5	1,583,178	(28,668)	1,554,510	1,554,385	125
Grades 6-8	751,663	(6,130)	745,533	745,532	1
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	176,382	(43,071)	133,311	133,285	26
Purchased professional/educational services	10,617		10,617	9,822	795
Other purchased services					
Travel	600		600	-	600
General supplies	86,684	(11,074)	75,610	66,772	8,838
Textbooks	5,055	(2,657)	2,398	2,398	0
Other objects	4,519	1,107	5,626	5,031	595
<b>Total regular programs</b>	<b>2,876,489</b>	<b>(24,938)</b>	<b>2,851,551</b>	<b>2,840,567</b>	<b>10,984</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ -	\$ 67,757	\$ 67,757	\$ 67,712	\$ 45
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	-	67,757	67,757	67,712	45
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 337,482	\$ 1,978	\$ 339,460	\$ 339,460	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095		1,095	1,095	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>338,577</u>	<u>1,978</u>	<u>340,555</u>	<u>340,555</u>	<u>1</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	338,577	69,735	408,312	408,267	46
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	691,213	(622)	690,591	690,569	22
Other salaries for instruction	-	43,166	43,166	43,166	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,518		6,518	1,446	5,072
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>697,731</u>	<u>42,544</u>	<u>740,275</u>	<u>735,182</u>	<u>5,093</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	430		430	385	45
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>430</u>	<u>-</u>	<u>430</u>	<u>385</u>	<u>45</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>3,913,227</u>	<u>87,341</u>	<u>4,000,568</u>	<u>3,984,400</u>	<u>16,168</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 90,373	\$ 1,511	\$ 91,884	\$ 91,884	\$
Other purchased services					
Travel					
Supplies and materials	500		500	492	8
Other objects					
<b>Total attendance and social work services</b>	<b>90,873</b>	<b>1,511</b>	<b>92,384</b>	<b>92,376</b>	<b>8</b>
<b>Health services:</b>					
Salaries	76,238	1,364	77,602	77,602	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,265		3,265	3,237	28
Other objects					
<b>Total health services</b>	<b>79,503</b>	<b>1,364</b>	<b>80,867</b>	<b>80,839</b>	<b>28</b>
<b>Guidance</b>					
Salaries of other professional staff	114,793		114,793	114,121	672
Purchased professional educational services					
Travel					
Supplies and materials	500		500	432	68
Other objects					
<b>Total other support services - students - related services</b>	<b>115,293</b>	<b>-</b>	<b>115,293</b>	<b>114,553</b>	<b>740</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	37,352		37,352	35,082	2,270
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>38,105</b>	<b>-</b>	<b>38,105</b>	<b>35,082</b>	<b>3,023</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 128,753	\$ 116,049	\$ 244,802	\$ 244,750	\$ 52
Salaries of secretarial and clerical assistants	118,703		118,703	117,413	1,290
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,517	483
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	251,541	116,049	367,590	365,670	1,920
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	94,582	27,220	121,802	120,370	1,432
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	94,582	27,220	121,802	120,370	1,432
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,447,556	(56,385)	1,391,171	1,381,288	9,883
<b>Total employee benefits</b>	1,447,556	(56,385)	1,391,171	1,381,288	9,883
<b>Total undistributed expenditures</b>	2,117,453	89,759	2,207,212	2,190,179	17,033
<b>Total expenditures - current expense</b>	6,030,680	177,100	6,207,780	6,174,578	33,202

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-		-	-	
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,030,680	\$ 177,100	\$ 6,207,780	\$ 6,174,578	\$ 33,202
<b>Other financing sources:</b>					
Operating transfer in	6,030,680	177,100	6,207,780	6,174,578	33,202
<b>Total other financing sources</b>	6,030,680	177,100	6,207,780	6,174,578	33,202
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, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 263,112	\$ 3,207	\$ 266,319	\$ 266,319	
Grades 1-5	1,619,161	40,987	1,660,148	1,660,061	87
Grades 6-8	830,513	(67,492)	763,021	762,629	392
Grades 9-12	-		-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	90,076	2,325	92,401	92,369	32
Purchased professional/ educational services	9,746		9,746	9,746	
Other purchased services					
Travel	600		600	300	300
General supplies	80,701	(9,653)	71,048	55,990	15,058
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>2,898,428</b>	<b>(30,626)</b>	<b>2,867,802</b>	<b>2,851,338</b>	<b>16,464</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ -	\$ 40,224	\$ 40,224	\$ 40,192	\$ 32
Other salaries for instruction	121,000	(36,170)	84,830	84,577	253
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total autistic</b>	121,000	4,054	125,054	124,769	285
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 237,931	\$ 2,244	\$ 240,175	\$ 240,175	\$ -
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,850		2,850	2,849	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>240,781</u>	<u>2,244</u>	<u>243,025</u>	<u>243,024</u>	<u>1</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	361,781	6,298	368,079	367,793	286
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	801,197	168	801,365	801,139	226
Other salaries for instruction	93,528	269	93,797	93,797	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	6,620	(647)	5,973	5,480	493
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total bilingual education</b>	<u>901,345</u>	<u>(210)</u>	<u>901,135</u>	<u>900,416</u>	<u>719</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,162,054</u>	<u>(24,538)</u>	<u>4,137,516</u>	<u>4,119,547</u>	<u>17,969</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 36,840	\$	\$ 36,840	\$ 32,110	\$ 4,730
Other purchased services					
Travel					
Supplies and materials	300		300	-	300
Other objects					
<b>Total attendance and social work services</b>	37,140	-	37,140	32,110	5,030
<b>Health services:</b>					
Salaries	85,125	1,359	86,484	86,484	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,425	36	3,461	719	2,742
Other objects					
<b>Total health services</b>	88,550	1,395	89,945	87,203	2,742
<b>Guidance</b>					
Salaries of other professional staff	112,569	4,503	117,072	117,072	
Purchased professional educational services					
Travel					
Supplies and materials	500	(300)	200	200	
Other objects					
<b>Total other support services - students - related services</b>	113,069	4,203	117,272	117,272	-
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	36,950		36,950	30,965	5,985
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	735	18
Other objects					
<b>Total educational media services/school library</b>	37,703	-	37,703	31,700	6,003

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 251,779	\$	\$ 251,779	\$ 238,040	\$ 13,739
Salaries of secretarial and clerical assistants	99,280	1,322	100,602	100,602	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	600	3,600	3,466	134
Other objects	1,585		1,585	1,086	499
<b>Total support services school administration</b>	355,644	1,922	357,566	343,194	14,372
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	92,037	2,981	95,018	94,739	279
Purchased professional and technical services					
General supplies	100		100	-	100
<b>Total Security</b>	92,137	2,981	95,118	94,739	379
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,418,605	140,000	1,558,605	1,528,503	30,102
<b>Total employee benefits</b>	1,418,605	140,000	1,558,605	1,528,503	30,102
<b>Total undistributed expenditures</b>	2,142,848	150,501	2,293,349	2,234,721	58,627
<b>Total expenditures - current expense</b>	6,304,902	125,963	6,430,865	6,354,268	76,596

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,304,902	\$ 125,963	\$ 6,430,865	\$ 6,354,268	\$ 76,596
<b>Other financing sources:</b>					
Operating transfer in	6,304,902	125,963	6,430,865	6,354,268	76,596
<b>Total other financing sources</b>	6,304,902	125,963	6,430,865	6,354,268	76,596
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, 2020

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 186,132	\$ 6,859	\$ 192,991	\$ 192,991	\$ 33,136
Grades 1-5	987,365	94,245	1,081,610	1,048,474	0
Grades 6-8	600,322	11,539	611,861	611,861	0
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	91,394	19	91,413	91,413	
Purchased professional/ educational services	6,265		6,265	6,265	0
Other purchased services					
Travel					
General supplies	70,987	(5,792)	65,195	64,292	903
Textbooks	6,471	(296)	6,175	6,175	0
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>1,953,455</b>	<b>106,574</b>	<b>2,060,029</b>	<b>2,025,394</b>	<b>34,635</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 64,606		\$ 64,606	\$ 55,826	\$ 8,780
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	1,053	447
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>66,106</u>	<u>-</u>	<u>66,106</u>	<u>56,879</u>	<u>9,227</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 265,717	\$ 1,157	\$ 266,874	\$ 266,874	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	500		500	500	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>266,217</u>	<u>1,157</u>	<u>267,374</u>	<u>267,374</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	332,323	1,157	333,480	324,253	9,227
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	612,720	12,358	625,078	625,074	4
Other salaries for instruction	46,923	(46,923)	-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies	7,172	65	7,237	6,952	285
Textbooks					
Other objects					
<b>Total bilingual education</b>	<u>666,815</u>	<u>(34,500)</u>	<u>632,315</u>	<u>632,027</u>	<u>288</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,745		1,745	699	1,046
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,745</u>	<u>-</u>	<u>1,745</u>	<u>699</u>	<u>1,046</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,954,338</u>	<u>73,231</u>	<u>3,027,569</u>	<u>2,982,373</u>	<u>45,196</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 107,655	\$ (22,855)	\$ 84,800	\$ 84,735	\$ 65
Other purchased services					
Travel					
Supplies and materials	325	(125)	200	200	
Other objects					
<b>Total attendance and social work services</b>	<b>107,980</b>	<b>(22,980)</b>	<b>85,000</b>	<b>84,935</b>	<b>65</b>
<b>Health services:</b>					
Salaries	66,509	5,220	71,729	71,712	17
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,255	(188)	2,067	2,010	57
Other objects					
<b>Total health services</b>	<b>68,764</b>	<b>5,032</b>	<b>73,796</b>	<b>73,722</b>	<b>74</b>
<b>Guidance</b>					
Salaries of other professional staff	110,319	4,503	114,822	114,822	
Purchased professional educational services					
Travel					
Supplies and materials	500	(500)	0	-	0
Other objects					
<b>Total other support services - students - related services</b>	<b>110,819</b>	<b>4,003</b>	<b>114,822</b>	<b>114,822</b>	<b>0</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	38,219	(21,435)	16,784	16,781	3
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	743	10
Other objects					
<b>Total educational media services/school library</b>	<b>38,972</b>	<b>(21,435)</b>	<b>17,537</b>	<b>17,524</b>	<b>13</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 127,552	\$ 1,248	\$ 128,800	\$ 128,800	\$
Salaries of secretarial and clerical assistants	61,770		61,770	61,558	212
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	4,000	
Other objects	1,585	(350)	1,235	990	245
<b>Total support services school administration</b>	194,907	898	195,805	195,348	457
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	85,172	9	85,181	83,828	1,353
Purchased professional and technical services					
General supplies	-	-	-	-	-
<b>Total Security</b>	85,172	9	85,181	83,828	1,353
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,244,898	(120,450)	1,124,448	1,090,065	34,383
<b>Total employee benefits</b>	1,244,898	(120,450)	1,124,448	1,090,065	34,383
<b>Total undistributed expenditures</b>	1,851,512	(154,923)	1,696,589	1,660,242	36,347
<b>Total expenditures - current expense</b>	4,805,850	(81,692)	4,724,158	4,642,615	81,543

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,805,850	\$ (81,692)	\$ 4,724,158	\$ 4,642,615	\$ 81,543
<b>Other financing sources:</b>					
Operating transfer in	4,805,850	(81,692)	4,724,158	4,642,615	81,543
<b>Total other financing sources</b>	4,805,850	(81,692)	4,724,158	4,642,615	81,543
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, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 270,994		\$ 270,994	\$ 262,518	\$ 8,476
Grades 1-5	1,467,980	(38,849)	1,429,131	1,382,341	46,790
Grades 6-8	781,178	51,200	832,378	832,275	103
Grades 9-12	-		-	-	
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	231,577	(106,577)	125,000	120,303	4,697
Purchased professional/ educational services	11,514		11,514	10,514	1,000
Other purchased services					
Travel	300		300	-	300
General supplies	71,932	(9,690)	62,242	57,026	5,216
Textbooks	-		-	-	
Other objects	6,719		6,719	4,620	2,099
<b>Total regular programs</b>	<b>2,842,194</b>	<b>(103,916)</b>	<b>2,738,278</b>	<b>2,669,597</b>	<b>68,681</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction	-	45,360	45,360	45,359	1
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>45,360</b>	<b>45,360</b>	<b>45,359</b>	<b>1</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	72,664	1,048	73,712	73,712	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,381		3,381	3,381	
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>76,045</b>	<b>1,048</b>	<b>77,093</b>	<b>77,093</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 161,087	\$ (15,887)	\$ 145,200	\$ 145,187	\$ 13
Other salaries for instruction	49,423	30	49,453	49,453	
Purchased professional/ educational services					
Other purchased services					
General supplies	5,461		5,461	4,277	1,184
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>215,971</u>	<u>(15,857)</u>	<u>200,114</u>	<u>198,917</u>	<u>1,197</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	290,544	(24,544)	266,000	265,912	88
Other salaries for instruction	92,927	31	92,958	92,958	
Purchased professional/ educational services					
Other purchased services					
General supplies	2,685		2,685	2,053	632
Textbooks					
Other objects					
<b>Total autistic</b>	<u>386,156</u>	<u>(24,513)</u>	<u>361,643</u>	<u>360,923</u>	<u>720</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 250,691	\$ 31,960	\$ 282,651	\$ 282,647	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>250,691</u>	<u>31,960</u>	<u>282,651</u>	<u>282,647</u>	<u>4</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	928,863	37,998	966,861	964,939	1,922
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	334,043	6,506	340,549	340,548	1
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,421		7,421	3,297	4,124
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>341,464</u>	<u>6,506</u>	<u>347,970</u>	<u>343,846</u>	<u>4,124</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	650		650	535	115
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>650</u>	<u>-</u>	<u>650</u>	<u>535</u>	<u>115</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,113,171</u>	<u>(59,412)</u>	<u>4,053,759</u>	<u>3,978,916</u>	<u>74,843</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 41,842	\$	\$ 41,842	\$ 38,122	\$ 3,720
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total attendance and social work services</b>	42,342	-	42,342	38,122	4,220
<b>Health services:</b>					
Salaries	87,731	4,365	92,096	92,096	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,415		3,415	3,355	60
Other objects					
<b>Total health services</b>	91,146	4,365	95,511	95,451	60
<b>Guidance</b>					
Salaries of other professional staff	104,660	1,983	106,643	106,643	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	172	328
Other objects					
<b>Total other support services - students - related services</b>	105,160	1,983	107,143	106,815	328
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	39,848		39,848	39,692	156
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	723	30
Other objects					
<b>Total educational media services/school library</b>	40,601	-	40,601	40,416	185

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 122,196	\$ 3,304	\$ 125,500	\$ 125,500	\$
Salaries of secretarial and clerical assistants	59,270	2,038	61,308	61,308	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500		4,500	2,562	1,938
Other objects	1,585		1,585	875	710
<b>Total support services school administration</b>	187,551	5,342	192,893	190,245	2,648
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	75,594		75,594	73,570	2,024
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	75,594	-	75,594	73,570	2,024
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,505,458	(206,340)	1,299,118	1,262,543	36,575
<b>Total employee benefits</b>	1,505,458	(206,340)	1,299,118	1,262,543	36,575
<b>Total undistributed expenditures</b>	2,047,852	(194,650)	1,853,202	1,807,161	46,041
<b>Total expenditures - current expense</b>	6,161,023	(254,062)	5,906,961	5,786,077	120,884

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff					
Support services -					
general administration					
Support services -					
school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,161,023	\$ (254,062)	\$ 5,906,961	\$ 5,786,077	\$ 120,884
<b>Other financing sources:</b>					
Operating transfer in	6,161,023	(254,062)	5,906,961	5,786,077	120,884
<b>Total other financing sources</b>	6,161,023	(254,062)	5,906,961	5,786,077	120,884
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, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ 2,490,360	\$ (28,643)	\$ 2,461,717	\$ 2,430,012	\$ 31,705
Grades 6-8	1,888,917	119,310	2,008,227	2,008,227	0
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	36,154		36,154	33,645	2,509
Other purchased services					
Travel	300		300	-	300
General supplies	100,116	(9,438)	90,678	89,442	1,236
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<b>4,515,847</b>	<b>81,229</b>	<b>4,597,076</b>	<b>4,561,326</b>	<b>35,750</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,750		2,750	2,258	492
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>	<b>2,258</b>	<b>492</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 421,283	\$ 5,019	\$ 426,302	\$ 426,301	\$ 1
Other salaries for instruction	136,346	2,893	139,239	139,235	4
Purchased professional/ educational services					
Other purchased services					
General supplies	700		700	695	5
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<b>558,329</b>	<b>7,912</b>	<b>566,241</b>	<b>566,232</b>	<b>9</b>
<b>Multiply disabled:</b>					
Salaries of teachers	61,194		61,194	60,967	227
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects					
<b>Total multiply disabled</b>	<b>61,194</b>	<b>-</b>	<b>61,194</b>	<b>60,967</b>	<b>227</b>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 72,664	\$ 3,268	\$ 75,932	\$ 75,932	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,249		1,249	1,013	236
Textbooks					
Other objects					
<b>Total resource room</b>	<u>73,913</u>	<u>3,268</u>	<u>77,181</u>	<u>76,945</u>	<u>236</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	696,186	11,180	707,366	706,402	964
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	125,256	(224)	125,032	124,830	202
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	1,158		1,158	1,048	110
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>126,414</u>	<u>(224)</u>	<u>126,190</u>	<u>125,878</u>	<u>312</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,190	460	1,650	1,557	93
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,190</u>	<u>460</u>	<u>1,650</u>	<u>1,557</u>	<u>93</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,339,637</u>	<u>92,645</u>	<u>5,432,282</u>	<u>5,395,162</u>	<u>37,120</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ -	\$ 57,125	\$ 57,125	\$ 57,085	\$ 40
Other purchased services					
Travel					
Supplies and materials	500		500	484	16
Other objects					
<b>Total attendance and social work services</b>	500	57,125	57,625	57,569	56
<b>Health services:</b>					
Salaries	158,850		158,850	154,109	4,741
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,185		6,185	5,300	885
Other objects					
<b>Total health services</b>	165,035	-	165,035	159,409	5,626
<b>Guidance</b>					
Salaries of other professional staff	100,267	1,618	101,885	100,875	1,010
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	0
Other objects					
<b>Total other support services - students - related services</b>	100,767	1,618	102,385	101,375	1,010
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	8,625		8,625	7,188	1,437
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	718	35
Other objects					
<b>Total educational media services/school library</b>	9,378	-	9,378	7,906	1,472



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 408	\$	\$ 408	\$ 80	\$ 328
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	408	-	408	80	328
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	342,907	6,014	348,921	347,800	1,121
Salaries of secretarial and clerical assistants	166,065		166,065	162,102	3,963
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,000	(562)	7,438	6,880	558
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	518,057	5,452	523,509	517,771	5,738
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	154,761	52	154,813	152,073	2,740
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	154,761	52	154,813	152,073	2,740
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,910,774	190,000	2,100,774	2,063,926	36,848
<b>Total employee benefits</b>	1,910,774	190,000	2,100,774	2,063,926	36,848
<b>Total undistributed expenditures</b>	2,859,680	254,247	3,113,927	3,060,109	53,818
<b>Total expenditures - current expense</b>	8,199,317	346,892	8,546,209	8,455,272	90,937

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,199,317	\$ 346,892	\$ 8,546,209	\$ 8,455,272	\$ 90,937
<b>Other financing sources:</b>					
Operating transfer in	8,199,317	346,892	8,546,209	8,455,272	90,937
<b>Total other financing sources</b>	8,199,317	346,892	8,546,209	8,455,272	90,937
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, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 513,276	\$ (150,776)	\$ 362,500	\$ 362,135	\$ 365
Grades 1-5	2,329,252	(73,435)	2,255,817	2,238,594	17,223
Grades 6-8	915,519	(92,119)	823,400	813,395	10,005
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	193,609	(45,750)	147,859	147,859	
Purchased professional/ educational services	27,009	(11,973)	15,036	15,035	1
Other purchased services					
Travel	600		600	-	600
General supplies	83,756	6,236	89,992	84,362	5,630
Textbooks	-		-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>4,067,540</b>	<b>(367,817)</b>	<b>3,699,723</b>	<b>3,665,304</b>	<b>34,419</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ -	\$ -	\$ -	\$ -	\$ -
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	-	24,000	24,000	23,699	301
Other salaries for instruction	-	49,203	49,203	49,203	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total autistic</b>	-	73,203	73,203	72,902	301
<b>Communication impaired:</b>					
Salaries of teachers	-	-	-	-	-
Other salaries for instruction	-	-	-	-	-
Purchased professional/ educational services	-	-	-	-	-
Other purchased services	-	-	-	-	-
General supplies	-	-	-	-	-
Textbooks	-	-	-	-	-
Other objects	-	-	-	-	-
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 347,423	\$ 19,200	\$ 366,623	\$ 366,413	\$ 210
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,189		2,189	2,189	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>349,612</u>	<u>19,200</u>	<u>368,812</u>	<u>368,602</u>	<u>210</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	349,612	92,403	442,015	441,504	511
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,114,978	149,236	1,264,214	1,264,086	128
Other salaries for instruction	41,954	35	41,989	41,989	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	10,762		10,762	3,018	7,744
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,167,694</u>	<u>149,271</u>	<u>1,316,965</u>	<u>1,309,093</u>	<u>7,872</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	6,250		6,250	169	6,081
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>6,250</u>	<u>-</u>	<u>6,250</u>	<u>169</u>	<u>6,081</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,591,096</u>	<u>(126,143)</u>	<u>5,464,953</u>	<u>5,416,070</u>	<u>48,883</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 83,683	\$ 1,032	\$ 84,715	\$ 84,715	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total attendance and social work services</b>	<b>84,183</b>	<b>1,032</b>	<b>85,215</b>	<b>84,715</b>	<b>500</b>
<b>Health services:</b>					
Salaries	184,954		184,954	184,416	538
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,600		4,600	1,906	2,694
Other objects					
<b>Total health services</b>	<b>189,554</b>	<b>-</b>	<b>189,554</b>	<b>186,322</b>	<b>3,232</b>
<b>Guidance</b>					
Salaries of other professional staff	196,482		196,482	183,544	12,938
Purchased professional educational services					
Travel					
Supplies and materials	750		750	-	750
Other objects					
<b>Total other support services - students - related services</b>	<b>197,232</b>	<b>-</b>	<b>197,232</b>	<b>183,544</b>	<b>13,688</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	36,950		36,950	23,224	13,726
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	639	114
Other objects					
<b>Total educational media services/school library</b>	<b>37,703</b>	<b>-</b>	<b>37,703</b>	<b>23,862</b>	<b>13,841</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 393,815	\$ (38,315)	\$ 355,500	\$ 355,413	\$ 88
Salaries of secretarial and clerical assistants	156,937	13,900	170,837	170,698	139
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,621	379
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	557,837	(24,415)	533,422	532,721	701
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	203,175	(23,026)	180,149	170,296	9,853
Purchased professional and technical services					
General supplies	250		250	-	250
<b>Total Security</b>	203,425	(23,026)	180,399	170,296	10,103
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,968,676	238,727	2,207,403	2,163,490	43,913
<b>Total employee benefits</b>	1,968,676	238,727	2,207,403	2,163,490	43,913
<b>Total undistributed expenditures</b>	3,238,610	192,318	3,430,928	3,344,952	85,976
<b>Total expenditures - current expense</b>	8,829,706	66,175	8,895,881	8,761,022	134,859

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,829,706	\$ 66,175	\$ 8,895,881	\$ 8,761,022	\$ 134,859
<b>Other financing sources:</b>					
Operating transfer in	8,829,706	66,175	8,895,881	8,761,022	134,859
<b>Total other financing sources</b>	8,829,706	66,175	8,895,881	8,761,022	134,859
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, 2020

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 193,279		\$ 193,279	\$ 192,577	\$ 702
Grades 1-5	1,411,604	12,914	1,424,518	1,419,562	4,956
Grades 6-8	939,783		939,783	937,365	2,418
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	96,346		96,346	90,708	5,638
Purchased professional/ educational services	11,029		11,029	11,029	0
Other purchased services					
Travel	-	50	50	38	13
General supplies	86,617	(9,840)	76,777	70,903	5,874
Textbooks	1,328	(1,328)	-	-	
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>2,744,505</b>	<b>1,796</b>	<b>2,746,301</b>	<b>2,726,106</b>	<b>20,195</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Charles J Hudson #25

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 276,477	\$ 79,046	\$ 355,523	\$ 355,523	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,390		1,390	1,095	296
Textbooks					
Other objects					
<b>Total resource room</b>	<u>277,867</u>	<u>79,046</u>	<u>356,913</u>	<u>356,618</u>	<u>296</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	277,867	79,046	356,913	356,618	296
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,251,302	12,033	1,263,335	1,260,905	2,430
Other salaries for instruction	92,326	43	92,369	92,369	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	20,735		20,735	17,263	3,472
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,364,363</u>	<u>12,076</u>	<u>1,376,439</u>	<u>1,370,537</u>	<u>5,902</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,387,235</u>	<u>92,918</u>	<u>4,480,153</u>	<u>4,453,260</u>	<u>26,893</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 107,655	\$	\$ 107,655	\$ 107,088	\$ 567
Other purchased services					
Travel					
Supplies and materials	250		250	-	250
Other objects					
<b>Total attendance and social work services</b>	<b>107,905</b>	<b>-</b>	<b>107,905</b>	<b>107,088</b>	<b>817</b>
<b>Health services:</b>					
Salaries	71,369	1,460	72,829	72,829	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,665		3,665	1,272	2,393
Other objects					
<b>Total health services</b>	<b>75,034</b>	<b>1,460</b>	<b>76,494</b>	<b>74,101</b>	<b>2,393</b>
<b>Guidance</b>					
Salaries of other professional staff	86,838	52,505	139,343	139,343	0
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total other support services - students - related services</b>	<b>87,338</b>	<b>52,505</b>	<b>139,843</b>	<b>139,343</b>	<b>500</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	49,436	(21,736)	27,700	27,629	71
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	546	207
Other objects					
<b>Total educational media services/school library</b>	<b>50,189</b>	<b>(21,736)</b>	<b>28,453</b>	<b>28,175</b>	<b>278</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 237,900	\$ 2,450	\$ 240,350	\$ 240,350	\$
Salaries of secretarial and clerical assistants	114,596	295	114,891	114,891	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	4,558	442
Other objects	1,085		1,085	840	245
<b>Total support services school administration</b>	358,581	2,745	361,326	360,639	687
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	107,193	566	107,759	107,632	127
Purchased professional and technical services					
General supplies	4,200		4,200	-	4,200
<b>Total Security</b>	111,393	566	111,959	107,632	4,327
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,505,458	225,230	1,730,688	1,698,774	31,914
<b>Total employee benefits</b>	1,505,458	225,230	1,730,688	1,698,774	31,914
<b>Total undistributed expenditures</b>	2,295,898	260,770	2,556,668	2,515,751	40,917
<b>Total expenditures - current expense</b>	6,683,133	353,688	7,036,821	6,969,011	67,810

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,683,133	\$ 353,688	\$ 7,036,821	\$ 6,969,011	\$ 67,810
<b>Other financing sources:</b>					
Operating transfer in	6,683,133	353,688	7,036,821	6,969,011	67,810
<b>Total other financing sources</b>	6,683,133	353,688	7,036,821	6,969,011	67,810
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, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 161,417	\$ 110,720	\$ 272,137	\$ 272,113	\$ 24
Grades 1-5	1,764,912	(30,496)	1,734,416	1,715,168	19,248
Grades 6-8	1,131,476	37,283	1,168,759	1,168,758	1
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	138,132	(45,000)	93,132	88,606	4,526
Purchased professional/ educational services	23,653	(3,480)	20,173	20,153	20
Other purchased services					
Travel	7,800		7,800	-	7,800
General supplies	88,188	(12,111)	76,077	66,606	9,471
Textbooks	-		-	-	
Other objects	24,071	2,501	26,572	26,249	323
<b>Total regular programs</b>	<b>3,339,649</b>	<b>59,417</b>	<b>3,399,066</b>	<b>3,357,653</b>	<b>41,413</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ 123,408		\$ 123,408	\$ 122,934	\$ 474
Other salaries for instruction	187,560	(19,016)	168,544	168,544	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,275		1,275	1,220	55
Textbooks					
Other objects					
<b>Total autistic</b>	312,243	(19,016)	293,227	292,698	529
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 265,362	\$ 957	\$ 266,319	\$ 266,319	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,100		1,100	1,098	2
Textbooks					
Other objects					
<b>Total resource room</b>	<u>266,462</u>	<u>957</u>	<u>267,419</u>	<u>267,417</u>	<u>2</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	578,705	(18,059)	560,646	560,116	530
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	805,875	20,135	826,010	825,068	942
Other salaries for instruction	-	65,608	65,608	65,599	9
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	19,041		19,041	16,889	2,152
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>824,916</u>	<u>85,743</u>	<u>910,659</u>	<u>907,557</u>	<u>3,102</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	1,500	(1)	1,499	469	1,030
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,500</u>	<u>(1)</u>	<u>1,499</u>	<u>469</u>	<u>1,030</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,744,770</u>	<u>127,100</u>	<u>4,871,870</u>	<u>4,825,795</u>	<u>46,075</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 101,046	\$	\$ 101,046	\$ 100,565	\$ 481
Other purchased services					
Travel					
Supplies and materials	500		500	458	42
Other objects					
<b>Total attendance and social work services</b>	101,546	-	101,546	101,023	523
<b>Health services:</b>					
Salaries	92,034	(24,523)	67,511	67,511	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,710		3,710	2,699	1,011
Other objects					
<b>Total health services</b>	95,744	(24,523)	71,221	70,210	1,011
<b>Guidance</b>					
Salaries of other professional staff	108,063	4,558	112,621	112,621	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	475	25
Other objects					
<b>Total other support services - students - related services</b>	108,563	4,558	113,121	113,096	25
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	98,871		98,871	98,481	390
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,000		4,000	3,961	39
Other objects					
<b>Total educational media services/school library</b>	102,871	-	102,871	102,442	429

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 4,450	\$ 3,480	\$ 7,930	\$ 2,500	\$ 5,430
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	4,450	3,480	7,930	2,500	5,430
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	282,457	2,040	284,497	284,497	
Salaries of secretarial and clerical assistants	98,530	1,629	100,159	100,159	0
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,250		6,250	5,573	677
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	388,322	3,669	391,991	391,219	772
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	121,053		121,053	106,984	14,069
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	121,053	-	121,053	106,984	14,069
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,534,409	(16,570)	1,517,839	1,502,497	15,342
<b>Total employee benefits</b>	1,534,409	(16,570)	1,517,839	1,502,497	15,342
<b>Total undistributed expenditures</b>	2,456,958	(29,386)	2,427,572	2,389,972	37,600
<b>Total expenditures - current expense</b>	7,201,728	97,714	7,299,442	7,215,766	83,675

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,201,728	\$ 97,714	\$ 7,299,442	\$ 7,215,766	\$ 83,675
<b>Other financing sources:</b>					
Operating transfer in	7,201,728	97,714	7,299,442	7,215,766	83,675
<b>Total other financing sources</b>	7,201,728	97,714	7,299,442	7,215,766	83,675
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, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 194,094	\$ 30,010	\$ 224,104	\$ 224,104	\$ -
Grades 1-5	1,943,358	(125,492)	1,817,866	1,810,492	7,374
Grades 6-8	906,069	89,195	995,264	995,229	35
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	210,785	(35,615)	175,170	175,170	
Purchased professional/educational services	15,855		15,855	15,855	
Other purchased services					
Travel	600		600	-	600
General supplies	112,671	(9,805)	102,866	75,651	27,215
Textbooks	2,135	(802)	1,333	1,332	1
Other objects	8,019		8,019	4,309	3,710
<b>Total regular programs</b>	<b>3,393,586</b>	<b>(52,509)</b>	<b>3,341,077</b>	<b>3,302,143</b>	<b>38,934</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	162,434	2,871	165,305	165,305	
Other salaries for instruction	-	46,000	46,000	45,997	3
Purchased professional/educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>162,434</b>	<b>48,871</b>	<b>211,305</b>	<b>211,302</b>	<b>3</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers	163,455	(47,955)	115,500	115,444	56
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies	5,270		5,270	5,067	203
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>168,725</b>	<b>(47,955)</b>	<b>120,770</b>	<b>120,511</b>	<b>259</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 461,352	\$ 14,372	\$ 475,724	\$ 475,724	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,410		2,410	2,405	5
Textbooks					
Other objects					
<b>Total resource room</b>	<u>463,762</u>	<u>14,372</u>	<u>478,134</u>	<u>478,129</u>	<u>5</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	794,921	15,288	810,209	809,942	267
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,504,475	(125,712)	1,378,763	1,377,474	1,289
Other salaries for instruction	43,754		43,754	42,577	1,177
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	12,944	81	13,025	12,630	395
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,561,173</u>	<u>(125,631)</u>	<u>1,435,542</u>	<u>1,432,682</u>	<u>2,860</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,190		1,190	356	834
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,190</u>	<u>-</u>	<u>1,190</u>	<u>356</u>	<u>834</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,750,870</u>	<u>(162,852)</u>	<u>5,588,018</u>	<u>5,545,122</u>	<u>42,896</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 103,546	\$	\$ 103,546	\$ 103,065	\$ 481
Other purchased services					
Travel					
Supplies and materials	500	(10)	490	-	490
Other objects					
<b>Total attendance and social work services</b>	<b>104,046</b>	<b>(10)</b>	<b>104,036</b>	<b>103,065</b>	<b>971</b>
<b>Health services:</b>					
Salaries	135,036		135,036	133,701	1,335
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,695		5,695	5,360	335
Other objects					
<b>Total health services</b>	<b>140,731</b>	<b>-</b>	<b>140,731</b>	<b>139,061</b>	<b>1,670</b>
<b>Guidance</b>					
Salaries of other professional staff	217,095	(35,595)	181,500	181,419	81
Purchased professional educational services					
Travel					
Supplies and materials	1,000	5	1,005	1,003	2
Other objects					
<b>Total other support services - students - related services</b>	<b>218,095</b>	<b>(35,590)</b>	<b>182,505</b>	<b>182,422</b>	<b>83</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	46,023		46,023	40,445	5,578
Purchased professional and technical services					
Other purchased services					
Supplies and materials	670		670	-	670
Other objects					
<b>Total educational media services/school library</b>	<b>46,693</b>	<b>-</b>	<b>46,693</b>	<b>40,445</b>	<b>6,248</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 339,055	\$ 5,695	\$ 344,750	\$ 344,750	\$
Salaries of secretarial and clerical assistants	117,096		117,096	116,793	303
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(190)	4,810	4,766	44
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	462,236	5,505	467,741	467,299	442
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	155,251	(20,475)	134,776	131,499	3,277
Purchased professional and technical services					
General supplies	435		435	-	435
<b>Total Security</b>	155,686	(20,475)	135,211	131,499	3,712
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,026,578	(175,500)	1,851,078	1,827,791	23,287
<b>Total employee benefits</b>	2,026,578	(175,500)	1,851,078	1,827,791	23,287
<b>Total undistributed expenditures</b>	3,154,065	(226,070)	2,927,995	2,891,581	36,414
<b>Total expenditures - current expense</b>	8,904,935	(388,922)	8,516,013	8,436,704	79,309

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 8,904,935	\$ (388,922)	\$ 8,516,013	\$ 8,436,704	\$ 79,309
<b>Other financing sources:</b>					
Operating transfer in	8,904,935	(388,922)	8,516,013	8,436,704	79,309
<b>Total other financing sources</b>	8,904,935	(388,922)	8,516,013	8,436,704	79,309
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, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 326,771	\$ 7,486	\$ 334,257	\$ 334,256	\$ 1
Grades 1-5	2,191,413	20,379	2,211,792	2,206,812	4,980
Grades 6-8	1,002,079	13,509	1,015,588	1,015,588	0
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	192,442		192,442	187,010	5,432
Purchased professional/ educational services	38,536	(20,939)	17,597	17,592	5
Other purchased services					
Travel	300		300	-	300
General supplies	109,644	17,469	127,113	83,980	43,133
Textbooks	2,160	(628)	1,532	1,531	1
Other objects	4,519		4,519	3,924	595
<b>Total regular programs</b>	<b>3,867,864</b>	<b>37,276</b>	<b>3,905,140</b>	<b>3,850,693</b>	<b>54,447</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers	\$ 249,001	\$ 3,503	\$ 252,504	\$ 252,504	\$ 17
Other salaries for instruction	50,173	49,500	99,673	99,656	17
Purchased professional/ educational services					
Other purchased services					
General supplies	4,485		4,485	3,343	1,142
Textbooks					
Other objects					
<b>Total multiply disabled</b>	303,659	53,003	356,662	355,503	1,159
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total autistic</b>	-	-	-	-	-
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 337,429	\$ 3,217	\$ 340,646	\$ 340,646	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,095		1,095	1,095	1
Textbooks					
Other objects					
<b>Total resource room</b>	<u>338,524</u>	<u>3,217</u>	<u>341,741</u>	<u>341,741</u>	<u>1</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	642,183	56,220	698,403	697,244	1,159
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,353,239	(85,767)	1,267,472	1,267,453	19
Other salaries for instruction	44,955	46,849	91,804	91,804	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	12,001		12,001	8,985	3,016
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,410,195</u>	<u>(38,918)</u>	<u>1,371,277</u>	<u>1,368,242</u>	<u>3,035</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	1,170		1,170	719	451
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>1,170</u>	<u>-</u>	<u>1,170</u>	<u>719</u>	<u>451</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,921,412</u>	<u>54,578</u>	<u>5,975,990</u>	<u>5,916,898</u>	<u>59,092</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 72,301	\$ 23,153	\$ 95,454	\$ 95,451	\$ 3
Other purchased services					
Travel					
Supplies and materials	500		500	312	188
Other objects					
<b>Total attendance and social work services</b>	<b>72,801</b>	<b>23,153</b>	<b>95,954</b>	<b>95,763</b>	<b>191</b>
<b>Health services:</b>					
Salaries	130,678	3,140	133,818	133,818	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,285		5,285	5,221	64
Other objects					
<b>Total health services</b>	<b>135,963</b>	<b>3,140</b>	<b>139,103</b>	<b>139,039</b>	<b>64</b>
<b>Guidance</b>					
Salaries of other professional staff	203,146	1,018	204,164	204,164	
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	375	625
Other objects					
<b>Total other support services - students - related services</b>	<b>204,146</b>	<b>1,018</b>	<b>205,164</b>	<b>204,539</b>	<b>625</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	66,961	(36,961)	30,000	29,199	801
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>67,714</b>	<b>(36,961)</b>	<b>30,753</b>	<b>29,199</b>	<b>1,554</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 362,351	\$ 2,559	\$ 364,910	\$ 364,910	\$
Salaries of secretarial and clerical assistants	104,664	4,808	109,472	109,472	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	3,399	1,601
Other objects	2,585		2,585	990	1,595
<b>Total support services school administration</b>	474,600	7,367	481,967	478,771	3,196
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	127,728	2,917	130,645	129,280	1,365
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	127,728	2,917	130,645	129,280	1,365
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,200,285	75,000	2,275,285	2,252,537	22,748
<b>Total employee benefits</b>	2,200,285	75,000	2,275,285	2,252,537	22,748
<b>Total undistributed expenditures</b>	3,283,237	75,634	3,358,871	3,329,128	29,743
<b>Total expenditures - current expense</b>	9,204,649	130,212	9,334,861	9,246,026	88,835

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,204,649	\$ 130,212	\$ 9,334,861	\$ 9,246,026	\$ 88,835
<b>Other financing sources:</b>					
Operating transfer in	9,204,649	130,212	9,334,861	9,246,026	88,835
<b>Total other financing sources</b>	9,204,649	130,212	9,334,861	9,246,026	88,835
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, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 287,223	\$ 3,585	\$ 290,808	\$ 290,808	
Grades 1-5	1,744,969	(74,712)	1,670,257	1,643,693	26,564
Grades 6-8	1,292,188	7,170	1,299,358	1,297,806	1,552
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	135,476	51	135,527	135,527	
Purchased professional/educational services	12,946	799	13,745	13,745	
Other purchased services					
Travel	-		-	-	
General supplies	89,864	(11,488)	78,376	74,730	3,646
Textbooks	930	(930)	-	-	
Other objects					
<b>Total regular programs</b>	<b>3,563,596</b>	<b>(75,525)</b>	<b>3,488,071</b>	<b>3,456,309</b>	<b>31,762</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 233,380	\$ 3,545	\$ 236,925	\$ 236,820	\$ 105
Other salaries for instruction	93,432	(32,332)	61,100	61,039	61
Purchased professional/ educational services					
Other purchased services					
General supplies	4,160		4,160	3,888	272
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>330,972</u>	<u>(28,787)</u>	<u>302,185</u>	<u>301,747</u>	<u>438</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	62,214	190,152	252,366	252,358	8
Other salaries for instruction	170,173	(78,136)	92,037	92,030	7
Purchased professional/ educational services					
Other purchased services					
General supplies	2,775		2,775	2,644	131
Textbooks					
Other objects					
<b>Total autistic</b>	<u>235,162</u>	<u>112,016</u>	<u>347,178</u>	<u>347,032</u>	<u>146</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 356,546		\$ 356,546	\$ 339,822	\$ 16,724
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>356,546</u>	<u>-</u>	<u>356,546</u>	<u>339,822</u>	<u>16,724</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	922,680	83,229	1,005,909	988,601	17,308
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	638,148	(56,090)	582,058	581,948	110
Other salaries for instruction	46,923	30	46,953	46,953	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,497		3,497	3,430	67
Textbooks					
Other objects					
<b>Total bilingual education</b>	<u>688,568</u>	<u>(56,060)</u>	<u>632,508</u>	<u>632,331</u>	<u>177</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	2,265	155	2,420	1,615	805
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>2,265</u>	<u>155</u>	<u>2,420</u>	<u>1,615</u>	<u>805</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>5,177,109</u>	<u>(48,201)</u>	<u>5,128,908</u>	<u>5,078,856</u>	<u>50,052</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 41,842	\$	\$ 41,842	\$ 38,122	\$ 3,720
Other purchased services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
<b>Total attendance and social work services</b>	42,342	-	42,342	38,621	3,721
<b>Health services:</b>					
Salaries	71,369	4,950	76,319	76,266	53
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,335		4,335	1,104	3,231
Other objects					
<b>Total health services</b>	75,704	4,950	80,654	77,370	3,284
<b>Guidance</b>					
Salaries of other professional staff	120,338		120,338	119,572	766
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
<b>Total other support services - students - related services</b>	120,838	-	120,838	120,072	766
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	50,561	(20,261)	30,300	30,219	81
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	659	94
Other objects					
<b>Total educational media services/school library</b>	51,314	(20,261)	31,053	30,878	175

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 227,715	\$ 14,700	\$ 242,415	\$ 242,350	\$ 65
Salaries of secretarial and clerical assistants	116,846		116,846	116,543	303
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(155)	4,845	4,220	625
Other objects	1,085		1,085	840	245
<b>Total support services school administration</b>	350,646	14,545	365,191	363,953	1,238
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	162,771		162,771	159,506	3,265
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	162,771	-	162,771	159,506	3,265
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,910,774	(14,680)	1,896,094	1,876,990	19,104
<b>Total employee benefits</b>	1,910,774	(14,680)	1,896,094	1,876,990	19,104
<b>Total undistributed expenditures</b>	2,714,389	(15,446)	2,698,943	2,667,391	31,552
<b>Total expenditures - current expense</b>	7,891,498	(63,647)	7,827,851	7,746,247	81,604

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 7,891,498	\$ (63,647)	\$ 7,827,851	\$ 7,746,247	\$ 81,604
<b>Other financing sources:</b>					
Operating transfer in	7,891,498	(63,647)	7,827,851	7,746,247	81,604
<b>Total other financing sources</b>	7,891,498	(63,647)	7,827,851	7,746,247	81,604
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten	\$ 150,705	\$ 3,296	\$ 154,001	\$ 154,001	
Grades 1-5	1,356,123	188,241	1,544,364	1,519,792	24,572
Grades 6-8	1,022,279	(76,206)	946,073	848,842	97,231
Grades 9-12					
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	140,769		140,769	131,316	9,453
Purchased professional/ educational services	12,295		12,295	12,289	6
Other purchased services					
Travel	300		300	60	240
General supplies	63,392	(10,728)	52,664	48,470	4,194
Textbooks	-		-	-	
Other objects					
<b>Total regular programs</b>	<b>2,745,863</b>	<b>104,603</b>	<b>2,850,466</b>	<b>2,714,770</b>	<b>135,696</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 311,988	\$ 6,502	\$ 318,490	\$ 318,490	
Other salaries for instruction	91,878	(10,778)	81,100	81,077	23
Purchased professional/ educational services					
Other purchased services					
General supplies	7,475		7,475	7,062	413
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>411,341</u>	<u>(4,276)</u>	<u>407,065</u>	<u>406,629</u>	<u>436</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	145,328	72,539	217,867	217,867	
Other salaries for instruction	49,423	30	49,453	49,453	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	1,050	450
Textbooks					
Other objects					
<b>Total autistic</b>	<u>196,251</u>	<u>72,569</u>	<u>268,820</u>	<u>268,370</u>	<u>450</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 260,685	\$ 97,825	\$ 358,510	\$ 358,505	\$ 5
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,320		1,320	161	1,159
Textbooks					
Other objects					
<b>Total resource room</b>	<u>262,005</u>	<u>97,825</u>	<u>359,830</u>	<u>358,666</u>	<u>1,164</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	869,597	166,118	1,035,715	1,033,665	2,050
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	633,245	25,033	658,278	657,951	327
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,991		6,991	1,987	5,004
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>640,236</u>	<u>25,033</u>	<u>665,269</u>	<u>659,938</u>	<u>5,331</u>
<b>School sponsored activities:</b>					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	800	800	1,600	754	846
Miscellaneous Expenditures					
<b>Total school sponsored activities</b>	<u>800</u>	<u>800</u>	<u>1,600</u>	<u>754</u>	<u>846</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>4,256,496</u>	<u>296,554</u>	<u>4,553,050</u>	<u>4,409,128</u>	<u>143,922</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 103,296	\$ (24,796)	\$ 78,500	\$ 78,445	\$ 55
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
<b>Total attendance and social work services</b>	<b>103,796</b>	<b>(24,796)</b>	<b>79,000</b>	<b>78,445</b>	<b>555</b>
<b>Health services:</b>					
Salaries	138,826	21,820	160,646	160,646	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,640	978	5,618	4,646	972
Other objects					
<b>Total health services</b>	<b>143,466</b>	<b>22,798</b>	<b>166,264</b>	<b>165,292</b>	<b>972</b>
<b>Guidance</b>					
Salaries of other professional staff	109,379	6,755	116,134	116,111	23
Purchased professional educational services					
Travel					
Supplies and materials	500		500	467	33
Other objects					
<b>Total other support services - students - related services</b>	<b>109,879</b>	<b>6,755</b>	<b>116,634</b>	<b>116,578</b>	<b>56</b>
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Educational media services/school library:</b>					
Salaries	43,866		43,866	37,738	6,128
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	<b>44,619</b>	<b>-</b>	<b>44,619</b>	<b>37,738</b>	<b>6,881</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 260,766	\$ 3,389	\$ 264,155	\$ 262,155	\$ 2,000
Salaries of secretarial and clerical assistants	104,567	1,985	106,552	106,552	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	3,870	130
Other objects	1,085		1,085	990	95
<b>Total support services school administration</b>	370,418	5,374	375,792	373,567	2,225
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	154,099	7,559	161,658	155,080	6,578
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	154,099	7,559	161,658	155,080	6,578
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,737,067	(149,000)	1,588,067	1,543,160	44,907
<b>Total employee benefits</b>	1,737,067	(149,000)	1,588,067	1,543,160	44,907
<b>Total undistributed expenditures</b>	2,663,344	(131,310)	2,532,034	2,469,860	62,174
<b>Total expenditures - current expense</b>	6,919,840	165,244	7,085,084	6,878,988	206,096

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 6,919,840	\$ 165,244	\$ 7,085,084	\$ 6,878,988	\$ 206,096
<b>Other financing sources:</b>					
Operating transfer in	6,919,840	165,244	7,085,084	6,878,988	206,096
<b>Total other financing sources</b>	6,919,840	165,244	7,085,084	6,878,988	206,096
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, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,993,070	\$ 81,776	\$ 5,074,846	\$ 5,050,586	\$ 24,260
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	6,142		6,142	258	5,884
General supplies	114,310	(30,000)	84,310	58,461	25,849
Textbooks	41,847	(11,944)	29,903	29,902	1
Other objects	7,754		7,754	4,309	3,445
<b>Total regular programs</b>	<b>5,163,123</b>	<b>39,832</b>	<b>5,202,955</b>	<b>5,143,516</b>	<b>59,439</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 350,090	\$ 2,118	\$ 352,208	\$ 352,208	\$ -
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>350,090</u>	<u>2,118</u>	<u>352,208</u>	<u>352,208</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	<u>350,090</u>	<u>2,118</u>	<u>352,208</u>	<u>352,208</u>	<u>-</u>
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	457,732	(113,821)	343,911	343,348	563
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,177		4,177	2,091	2,086
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>461,909</u>	<u>(113,821)</u>	<u>348,088</u>	<u>345,439</u>	<u>2,649</u>
<b>School sponsored activities:</b>					
Salaries	26,911		26,911	21,965	4,946
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-		-	-	
Miscellaneous Expenditures	6,960		6,960	4,331	2,629
<b>Total school sponsored activities</b>	<u>33,871</u>	<u>-</u>	<u>33,871</u>	<u>26,296</u>	<u>7,575</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,008,993</u>	<u>(71,871)</u>	<u>5,937,122</u>	<u>5,867,460</u>	<u>69,662</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 53,828	\$	\$ 53,828	\$ 53,544	\$ 284
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	53,828	-	53,828	53,544	284
<b>Health services:</b>					
Salaries	178,592		178,592	178,140	452
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,685	86	5,771	2,626	3,145
Other objects					
<b>Total health services</b>	184,277	86	184,363	180,766	3,597
<b>Guidance</b>					
Salaries of other professional staff	305,004	18,240	323,244	323,210	34
Purchased professional educational services	1,000		1,000	320	680
Purchased professional & technical services	59,720		59,720	39,825	19,895
Travel					
Supplies and materials	1,500		1,500	-	1,500
Other objects					
<b>Total other support services - students - related services</b>	367,224	18,240	385,464	363,355	22,109
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	41,876	708	42,584	42,584	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,861		2,861	-	2,861
Other objects					
<b>Total educational media services/school library</b>	44,737	708	45,445	42,584	2,861



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 384,405	\$ (32,405)	\$ 352,000	\$ 345,422	\$ 6,578
Salaries of secretarial and clerical assistants	187,861	555	188,416	188,416	
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	3,000		3,000	1,304	1,696
Other objects	7,150	2,860	10,010	7,032	2,978
<b>Total support services school administration</b>	582,416	(28,990)	553,426	542,174	11,252
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	385,539	(16,000)	369,539	339,719	29,820
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	385,539	(16,000)	369,539	339,719	29,820
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,229,236	50,000	2,279,236	2,261,774	17,462
<b>Total employee benefits</b>	2,229,236	50,000	2,279,236	2,261,774	17,462
<b>Total undistributed expenditures</b>	3,847,257	24,044	3,871,301	3,783,916	87,385
<b>Total expenditures - current expense</b>	9,856,250	(47,827)	9,808,423	9,651,376	157,047

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services -					
instructional staff	-		-	-	
Support services -					
general administration					
Support services -					
school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,856,250	\$ (47,827)	\$ 9,808,423	\$ 9,651,376	\$ 157,047
<b>Other financing sources:</b>					
Operating transfer in	9,856,250	(47,827)	9,808,423	9,651,376	157,047
<b>Total other financing sources</b>	9,856,250	(47,827)	9,808,423	9,651,376	157,047
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, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,661,537	\$ (124,730)	\$ 5,536,807	\$ 5,487,512	\$ 49,295
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	58,388	1,024	59,412	59,412	
Purchased professional/ educational services	14,250	2,300	16,550	16,388	162
Other purchased services	-		-	-	
Travel	21,604	(500)	21,104	6,482	14,622
General supplies	140,810	(34,362)	106,448	76,050	30,398
Textbooks	48,437	(44,764)	3,673	3,673	0
Other objects	17,954		17,954	11,809	6,145
<b>Total regular programs</b>	<b>5,962,980</b>	<b>(201,032)</b>	<b>5,761,948</b>	<b>5,661,326</b>	<b>100,622</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers	171,967	1,450	173,417	173,417	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>171,967</b>	<b>1,450</b>	<b>173,417</b>	<b>173,417</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks	-		-	-	
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 253,538	\$ 390	\$ 253,928	\$ 253,928	\$ -
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>255,538</u>	<u>390</u>	<u>255,928</u>	<u>253,928</u>	<u>2,000</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 717,344	\$ (67,600)	\$ 649,744	\$ 642,938	\$ 6,806
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>717,344</u>	<u>(67,600)</u>	<u>649,744</u>	<u>642,938</u>	<u>6,806</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,146,849	(65,760)	1,081,089	1,070,283	10,806
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,737,992	247,741	1,985,733	1,985,578	155
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	10,351		10,351	10,074	277
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,748,343</u>	<u>247,741</u>	<u>1,996,084</u>	<u>1,995,651</u>	<u>433</u>
<b>School sponsored activities:</b>					
Salaries	25,000		25,000	19,270	5,730
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	750	750	375	375
Miscellaneous Expenditures	3,250	670	3,920	2,139	1,781
<b>Total school sponsored activities</b>	<u>28,250</u>	<u>1,420</u>	<u>29,670</u>	<u>21,785</u>	<u>7,885</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>8,886,422</u>	<u>(17,631)</u>	<u>8,868,791</u>	<u>8,749,045</u>	<u>119,746</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 76,783	\$ 30,600	\$ 107,383	\$ 107,338	\$ 45
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	76,783	30,600	107,383	107,338	45
<b>Health services:</b>					
Salaries	221,739	11,900	233,639	233,091	548
Purchased professional and technical services					
Other purchased services					
Supplies and materials	7,330		7,330	3,695	3,635
Other objects					
<b>Total health services</b>	229,069	11,900	240,969	236,786	4,183
<b>Guidance</b>					
Salaries of other professional staff	466,961	11,012	477,973	477,973	
Purchased professional educational services	66,120	1,975	68,095	20,975	47,120
Travel					
Supplies and materials	2,500		2,500	1,704	796
Other objects					
<b>Total other support services - students - related services</b>	535,581	12,987	548,568	500,652	47,916
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	39,239	760	39,999	39,999	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,861		2,861	-	2,861
Other objects					
<b>Total educational media services/school library</b>	42,100	760	42,860	39,999	2,861

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	\$ 4,500	\$	\$ 4,500	\$ -	\$ 4,500
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	4,500	-	4,500	-	4,500
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	539,651	6,590	546,241	543,146	3,095
Salaries of secretarial and clerical assistants	248,013		248,013	244,081	3,932
Purchased professional and technical services	-		-	-	
Other purchased services	-		-	-	
Travel					
Supplies and materials	-	3,000	3,000	-	3,000
Other objects	19,150	2,860	22,010	13,015	8,995
<b>Total support services school administration</b>	806,814	12,450	819,264	800,241	19,023
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	651,932	(54,000)	597,932	579,539	18,393
Purchased professional and technical services	-		-	-	
General supplies	-		-	-	
<b>Total Security</b>	651,932	(54,000)	597,932	579,539	18,393
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	3,300,427	(80,000)	3,220,427	3,203,718	16,709
<b>Total employee benefits</b>	3,300,427	(80,000)	3,220,427	3,203,718	16,709
<b>Total undistributed expenditures</b>	5,647,206	(65,303)	5,581,903	5,468,272	113,631
<b>Total expenditures - current expense</b>	14,533,628	(82,934)	14,450,694	14,217,317	233,377

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5	\$	\$	\$	\$	\$
Grades 6-8					
Grades 9-12	-	2,497	2,497	2,497	
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	2,497	2,497	2,497	-
<b>Total capital outlay</b>	-	2,497	2,497	2,497	-
<b>Total school based expenditures</b>	14,533,628	(80,437)	14,453,191	14,219,814	233,377
<b>Other financing sources:</b>					
Operating transfer in	14,533,628	(80,437)	14,453,191	14,219,814	233,377
<b>Total other financing sources</b>	14,533,628	(80,437)	14,453,191	14,219,814	233,377
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -



CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,997,621	\$ 172,292	\$ 5,169,913	\$ 5,121,629	\$ 48,284
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	-	3,600	3,600	3,600	
Other purchased services	-		-	-	
Travel	2,642		2,642	120	2,522
General supplies	142,090	(17,180)	124,910	100,811	24,099
Textbooks	41,722	(34,665)	7,057	7,056	1
Other objects	56,604		56,604	18,271	38,333
<b>Total regular programs</b>	<b>5,240,679</b>	<b>124,047</b>	<b>5,364,726</b>	<b>5,251,487</b>	<b>113,239</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>282,797</b>	<b>7,626</b>	<b>290,423</b>	<b>290,423</b>	
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 214,612	\$ 42,677	\$ 257,289	\$ 257,285	\$ 4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-	1,000	1,000	-	1,000
Textbooks					
Other objects					
<b>Total learning/language:</b>	<u>214,612</u>	<u>43,677</u>	<u>258,289</u>	<u>257,285</u>	<u>1,004</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers	46,204		46,204	46,048	156
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>46,204</u>	<u>-</u>	<u>46,204</u>	<u>46,048</u>	<u>156</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 777,875	\$ (133,100)	\$ 644,775	\$ 634,314	\$ 10,461
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>777,875</u>	<u>(133,100)</u>	<u>644,775</u>	<u>634,314</u>	<u>10,461</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,321,488	(79,797)	1,241,691	1,228,857	12,834
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	1,040,342	83,879	1,124,221	1,124,031	190
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,819	1,000	8,819	2,883	5,936
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>1,048,161</u>	<u>84,879</u>	<u>1,133,040</u>	<u>1,126,914</u>	<u>6,126</u>
<b>School sponsored activities:</b>					
Salaries	17,697		17,697	16,848	849
Purchased Services					
Trasvel	-	14,000	14,000	5,876	8,124
Extracurricular - supplies					
Other objects	14,575	2,100	16,675	10,055	6,620
Miscellaneous Expenditures	385	180	565	565	
<b>Total school sponsored activities</b>	<u>32,657</u>	<u>16,280</u>	<u>48,937</u>	<u>33,344</u>	<u>15,593</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>7,642,985</u>	<u>145,409</u>	<u>7,788,394</u>	<u>7,640,602</u>	<u>147,792</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 238,546	\$ 5,767	\$ 244,313	\$ 244,313	\$
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,700		6,700	4,007	2,693
Other objects					
<b>Total health services</b>	245,246	5,767	251,013	248,320	2,693
<b>Guidance</b>					
Salaries of other professional staff	482,877	4,405	487,282	487,282	
Purchased professional educational services	68,100		68,100	4,796	63,304
Travel					
Supplies and materials	-		-	-	
Other objects					
<b>Total other support services - students - related services</b>	550,977	4,405	555,382	492,078	63,304
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	-		-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	39,239	760	39,999	39,998	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,861		2,861	2,842	19
Other objects					
<b>Total educational media services/school library</b>	42,100	760	42,860	42,840	20

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 667,893	\$ (7,077)	\$ 660,816	\$ 660,816	\$
Salaries of secretarial and clerical assistants	215,728	5,805	221,533	221,531	2
Purchased professional and technical services	-	150	150	150	
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	864	6,136
Other objects	5,350	7,000	12,350	3,477	8,873
<b>Total support services school administration</b>	895,971	5,878	901,849	886,839	15,010
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	578,068	(43,190)	534,878	530,819	4,059
Purchased professional and technical services	-		-	-	
General supplies	-		-	-	
<b>Total Security</b>	578,068	(43,190)	534,878	530,819	4,059
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,518,747	10,000	2,528,747	2,503,592	25,155
<b>Total employee benefits</b>	2,518,747	10,000	2,528,747	2,503,592	25,155
<b>Total undistributed expenditures</b>	4,831,109	(16,380)	4,814,729	4,704,488	110,241
<b>Total expenditures - current expense</b>	12,474,094	129,029	12,603,123	12,345,089	258,034

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 12,474,094	\$ 129,029	\$ 12,603,123	\$ 12,345,089	\$ 258,034
<b>Other financing sources:</b>					
Operating transfer in	12,474,094	129,029	12,603,123	12,345,089	258,034
<b>Total other financing sources</b>	12,474,094	129,029	12,603,123	12,345,089	258,034
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, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 6,054,662	\$ 261,202	\$ 6,315,864	\$ 6,276,836	\$ 39,028
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction	31,538	381	31,919	31,919	
Purchased professional/ educational services	-		-	-	
Other purchased services	5,000	(5,000)	-	-	
Travel	1,442		1,442	300	1,142
General supplies	124,148	(33,710)	90,438	80,388	10,050
Textbooks	38,192	(12,325)	25,867	25,867	0
Other objects	6,604		6,604	4,309	2,295
<b>Total regular programs</b>	<b>6,261,586</b>	<b>210,548</b>	<b>6,472,134</b>	<b>6,419,619</b>	<b>52,515</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 418,596	\$ (39,891)	\$ 378,705	\$ 378,702	\$ 3
Other salaries for instruction	51,727		51,727	51,251	476
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000	(1,300)	700	-	700
Textbooks	-		-	-	
Other objects					
<b>Total learning/language:</b>	<u>472,323</u>	<u>(41,191)</u>	<u>431,132</u>	<u>429,952</u>	<u>1,180</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Resource room:</b>					
Salaries of teachers	\$ 758,663	\$ (54,266)	\$ 704,397	\$ 704,396	\$ 1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	500		500	-	500
Textbooks					
Other objects					
<b>Total resource room</b>	<u>759,163</u>	<u>(54,266)</u>	<u>704,897</u>	<u>704,396</u>	<u>501</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,231,486	(95,457)	1,136,029	1,134,349	1,680
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	622,215	(52,762)	569,453	566,777	2,676
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	27,000		27,000	27,000	
Other purchased services	-		-	-	
General supplies	7,248	1,510	8,758	517	8,241
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>656,463</u>	<u>(51,252)</u>	<u>605,211</u>	<u>594,294</u>	<u>10,917</u>
<b>School sponsored activities:</b>					
Salaries	115,602	(13,267)	102,335	101,915	421
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	8,000		8,000	6,369	1,631
Miscellaneous Expenditures	33,750		33,750	21,299	12,451
<b>Total school sponsored activities</b>	<u>157,352</u>	<u>(13,267)</u>	<u>144,085</u>	<u>129,583</u>	<u>14,502</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>8,306,887</u>	<u>50,572</u>	<u>8,357,459</u>	<u>8,277,844</u>	<u>79,615</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 92,408	\$	\$ 92,408	\$ 92,096	\$ 312
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,880		5,880	3,328	2,552
Other objects					
<b>Total health services</b>	98,288	-	98,288	95,424	2,864
<b>Guidance</b>					
Salaries of other professional staff	391,294	101,267	492,561	492,557	4
Purchased professional educational services	46,900		46,900	19,237	27,663
Travel					
Supplies and materials	2,500		2,500	2,336	164
Other objects					
<b>Total other support services - students - related services</b>	440,694	101,267	541,961	514,130	27,831
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction	-		-	-	
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	49,436		49,436	49,241	195
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,861		2,861	336	2,525
Other objects					
<b>Total educational media services/school library</b>	52,297	-	52,297	49,577	2,721

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 536,222	\$ (3,496)	\$ 532,726	\$ 531,350	\$ 1,376
Salaries of secretarial and clerical assistants	217,352	28,780	246,132	246,130	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	2,180	2,820
Other objects	13,100	6,110	19,210	14,626	4,584
<b>Total support services school administration</b>	771,674	31,394	803,068	794,285	8,783
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	360,073	27,980	388,053	357,178	30,875
Purchased professional and technical services					
General supplies	-	-	-	-	-
<b>Total Security</b>	360,073	27,980	388,053	357,178	30,875
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors					
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	2,808,258	158,566	2,966,824	2,960,335	6,489
<b>Total employee benefits</b>	2,808,258	158,566	2,966,824	2,960,335	6,489
<b>Total undistributed expenditures</b>	4,531,284	319,207	4,850,491	4,770,930	79,561
<b>Total expenditures - current expense</b>	12,838,171	369,779	13,207,950	13,048,774	159,176

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 12,838,171	\$ 369,779	\$ 13,207,950	\$ 13,048,774	\$ 159,176
<b>Other financing sources:</b>					
Operating transfer in	12,838,171	369,779	13,207,950	13,048,774	159,176
<b>Total other financing sources</b>	12,838,171	369,779	13,207,950	13,048,774	159,176
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, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 4,258,802	\$ (125,177)	\$ 4,133,625	\$ 4,071,373	\$ 62,252
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	15,000	(225)	14,775	-	14,775
Other purchased services	7,500	2,807	10,307	6,810	3,498
Travel	4,442		4,442	546	3,896
General supplies	161,340	(35,688)	125,652	99,938	25,714
Textbooks	21,692	(12,950)	8,742	8,742	0
Other objects	6,604		6,604	4,309	2,295
<b>Total regular programs</b>	<b>4,475,380</b>	<b>(171,233)</b>	<b>4,304,147</b>	<b>4,191,718</b>	<b>112,429</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers	\$ 433,686	\$ 79,360	\$ 513,046	\$ 513,046	\$
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					
<b>Total learning/language:</b>	<u>437,686</u>	<u>77,360</u>	<u>515,046</u>	<u>513,046</u>	<u>2,000</u>
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Autistic:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total autistic</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 956,850	\$ (243,408)	\$ 713,442	\$ 713,440	\$ 2
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks	-		-	-	
Other objects					
<b>Total resource room</b>	<u>956,850</u>	<u>(243,408)</u>	<u>713,442</u>	<u>713,440</u>	<u>2</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	1,394,536	(166,048)	1,228,488	1,226,486	2,002
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	385,920	5,954	391,874	391,873	1
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,964		4,964	3,800	1,164
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>390,884</u>	<u>5,954</u>	<u>396,838</u>	<u>395,673</u>	<u>1,165</u>
<b>School sponsored activities:</b>					
Salaries	29,150		29,150	18,759	10,392
Purchased Services					
Trasvel	-	18,000	18,000	250	17,750
Extracurricular - supplies					
Other objects	-		-	-	
Miscellaneous Expenditures	15,640	(14,840)	800	-	800
<b>Total school sponsored activities</b>	<u>44,790</u>	<u>3,160</u>	<u>47,950</u>	<u>19,009</u>	<u>28,942</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,305,590</u>	<u>(328,167)</u>	<u>5,977,423</u>	<u>5,832,886</u>	<u>144,537</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 71,179	\$ (71,179)	\$ -	\$ -	\$ -
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	71,179	(71,179)	-	-	-
<b>Health services:</b>					
Salaries	167,646	5,825	173,471	173,471	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,570		4,570	3,814	756
Other objects					
<b>Total health services</b>	172,216	5,825	178,041	177,285	756
<b>Guidance</b>					
Salaries of other professional staff	394,008	91,881	485,889	485,885	4
Purchased professional educational services	25,414	225	25,639	7,225	18,414
Travel					
Supplies and materials	1,068		1,068	1,067	1
Other objects					
<b>Total other support services - students - related services</b>	420,490	92,106	512,596	494,177	18,419
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	41,876	708	42,584	42,584	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,861		2,861	-	2,861
Other objects					
<b>Total educational media services/school library</b>	44,737	708	45,445	42,584	2,861



CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 388,264	\$ 13,020	\$ 401,284	\$ 394,275	\$ 7,009
Salaries of secretarial and clerical assistants	173,161	18,070	191,231	191,229	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,500		2,500	1,840	660
Other objects	22,050	3,160	25,210	9,483	15,727
<b>Total support services school administration</b>	585,975	34,250	620,225	596,828	23,397
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	337,568	50,200	387,768	356,238	31,530
Purchased professional and technical services					
General supplies	4,500		4,500	147	4,353
<b>Total Security</b>	342,068	50,200	392,268	356,385	35,883
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	-
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,968,676	49,500	2,018,176	1,999,126	19,050
<b>Total employee benefits</b>	1,968,676	49,500	2,018,176	1,999,126	19,050
<b>Total undistributed expenditures</b>	3,605,341	161,410	3,766,751	3,666,385	100,366
<b>Total expenditures - current expense</b>	9,910,931	(166,757)	9,744,174	9,499,271	244,903

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 9,910,931	\$ (166,757)	\$ 9,744,174	\$ 9,499,271	\$ 244,903
<b>Other financing sources:</b>					
Operating transfer in	9,910,931	(166,757)	9,744,174	9,499,271	244,903
<b>Total other financing sources</b>	9,910,931	(166,757)	9,744,174	9,499,271	244,903
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, 2020

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$ 5,626,358	\$ 298,604	\$ 5,924,962	\$ 5,826,592	\$ 98,370
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/ educational services	36,950	12,283	49,233	47,025	2,208
Other purchased services					
Travel	1,748		1,748	-	1,748
General supplies	128,199	(32,224)	95,975	86,422	9,553
Textbooks	30,806	(18,959)	11,847	11,847	0
Other objects	40,090		40,090	13,778	26,312
<b>Total regular programs</b>	<b>5,864,151</b>	<b>259,704</b>	<b>6,123,855</b>	<b>5,985,663</b>	<b>138,192</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	-	-	-	-	-
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	-	-	-	-	-
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elizabeth High School #89

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

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 66,090	\$ 1,622	\$ 67,712	\$ 67,712	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total resource room</b>	<u>66,090</u>	<u>1,622</u>	<u>67,712</u>	<u>67,712</u>	<u>-</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	66,090	1,622	67,712	67,712	-
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	49,311		49,311	49,115	196
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	517		517	517	
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>49,828</u>	<u>-</u>	<u>49,828</u>	<u>49,632</u>	<u>196</u>
<b>School sponsored activities:</b>					
Salaries	39,840		39,840	32,120	7,720
Purchased Services					
Trasvel	25,000		25,000	8,894	16,106
Extracurricular - supplies					
Other objects	5,000		5,000	3,735	1,265
Miscellaneous Expenditures	26,619		26,619	7,726	18,893
<b>Total school sponsored activities</b>	<u>96,459</u>	<u>-</u>	<u>96,459</u>	<u>52,476</u>	<u>43,983</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>6,076,528</u>	<u>261,326</u>	<u>6,337,854</u>	<u>6,155,483</u>	<u>182,371</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries	\$ 53,828	\$	\$ 53,828	\$ 53,544	\$ 284
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	53,828	-	53,828	53,544	284
<b>Health services:</b>					
Salaries	178,786	1,070	179,856	179,856	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,000		6,000	5,606	394
Other objects					
<b>Total health services</b>	184,786	1,070	185,856	185,462	394
<b>Guidance</b>					
Salaries of other professional staff	369,324	(94,824)	274,500	274,261	239
Purchased professional educational services	5,200		5,200	-	5,200
Purchased professional & technical services	82,110	27,241	109,351	107,458	1,893
Travel					
Supplies and materials	1,500	251	1,751	871	880
Other objects					
<b>Total other support services - students - related services</b>	458,134	(67,332)	390,802	382,590	8,212
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries	49,436		49,436	49,240	196
Purchased professional and technical services					
Other purchased services					
Supplies and materials	753		753	-	753
Other objects					
<b>Total educational media services/school library</b>	50,189	-	50,189	49,240	949

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services	-		-	-	
Travel	-		-	-	
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 290,482	\$ 6,784	\$ 297,266	\$ 292,921	\$ 4,345
Salaries of secretarial and clerical assistants	156,161	3,341	159,502	159,502	
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	4,500	(74)	4,426	3,482	943
Other objects	13,650	2,860	16,510	14,855	1,655
<b>Total support services school administration</b>	464,793	12,911	477,704	470,760	6,944
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	258,959	27,535	286,494	285,554	940
Purchased professional and technical services					
General supplies	-		-	-	
<b>Total Security</b>	258,959	27,535	286,494	285,554	940
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	1,939,725	242,542	2,182,267	2,170,162	12,105
<b>Total employee benefits</b>	1,939,725	242,542	2,182,267	2,170,162	12,105
<b>Total undistributed expenditures</b>	3,410,414	216,726	3,627,140	3,597,313	29,827
<b>Total expenditures - current expense</b>	9,486,942	478,052	9,964,994	9,752,797	212,197

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5	\$	\$	\$	\$	\$
Grades 6-8					
Grades 9-12	-	2,497	2,497	2,497	
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	<u>-</u>	<u>2,497</u>	<u>2,497</u>	<u>2,497</u>	<u>-</u>
<b>Total capital outlay</b>	<u>-</u>	<u>2,497</u>	<u>2,497</u>	<u>2,497</u>	<u>-</u>
<b>Total school based expenditures</b>	<u>9,486,942</u>	<u>480,549</u>	<u>9,967,491</u>	<u>9,755,294</u>	<u>212,197</u>
<b>Other financing sources:</b>					
Operating transfer in	9,486,942	480,549	9,967,491	9,755,294	212,197
<b>Total other financing sources</b>	<u>9,486,942</u>	<u>480,549</u>	<u>9,967,491</u>	<u>9,755,294</u>	<u>212,197</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, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Expenditures:</b>					
<b>Current Expenditures:</b>					
<b>Instruction-regular programs:</b>					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$ -	\$ -	\$ -	\$ -	
Grades 6-8					
Grades 9-12	2,149,401	(210,978)	1,938,423	1,903,137	35,286
<b>Regular programs - undistributed instruction:</b>					
Other salaries for instruction					
Purchased professional/educational services	-	500	500	310	190
Other purchased services	-		-	-	
Travel	9,192	(500)	8,692	60	8,632
General supplies	97,061	(30,000)	67,061	41,150	25,911
Textbooks	31,520	(19,029)	12,491	12,490	1
Other objects	8,235		8,235	2,586	5,649
<b>Total regular programs</b>	<b>2,295,409</b>	<b>(260,007)</b>	<b>2,035,402</b>	<b>1,959,733</b>	<b>75,669</b>
<b>Special education:</b>					
<b>Cognitive impaired - mild:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - mild</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cognitive impaired - moderate:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total cognitive impaired - moderate</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Auditorily impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total auditorily impaired</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Learning/Language Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total learning/language:</b>	-	-	-	-	-
<b>Multiply disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total multiply disabled</b>	-	-	-	-	-
<b>Behavioral Disabilities:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total behavioral disabilities</b>	-	-	-	-	-
<b>Autistic:</b>					
Salaries of teachers	\$ 136,500	\$	\$ 136,500	\$ 136,118	\$ 382
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	-	1,500
Textbooks	-		-	-	
Other objects					
<b>Total autistic</b>	138,000	-	138,000	136,118	1,882
<b>Communication impaired:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
<b>Total communication impaired</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Resource room:</b>					
Salaries of teachers	\$ 203,717	\$ 6,309	\$ 210,026	\$ 210,026	\$ 0
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
<b>Total resource room</b>	<u>203,717</u>	<u>6,309</u>	<u>210,026</u>	<u>210,026</u>	<u>0</u>
<b>Preschool disabled:</b>					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Other objects					
<b>Total preschool disabled</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total special education</b>	341,717	6,309	348,026	346,144	1,882
<b>Basic skills/remedial:</b>					
Salaries of teachers					
General supplies					
Textbooks					
Other objects					
<b>Total basic skills/remedial</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Bilingual education:</b>					
Salaries of teachers	252,490	82,008	334,498	334,426	72
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,672		4,672	1,165	3,507
Textbooks	-		-	-	
Other objects	-		-	-	
<b>Total bilingual education</b>	<u>257,162</u>	<u>82,008</u>	<u>339,170</u>	<u>335,591</u>	<u>3,579</u>
<b>School sponsored activities:</b>					
Salaries	16,000	14,090	30,090	25,074	5,016
Purchased Services					
Trasvel	-		-	-	
Extracurricular - supplies					
Other objects	-		-	-	
Miscellaneous Expenditures	5,565		5,565	385	5,180
<b>Total school sponsored activities</b>	<u>21,565</u>	<u>14,090</u>	<u>35,655</u>	<u>25,459</u>	<u>10,196</u>
<b>Community services:</b>					
Salaries					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total community services</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total instruction</b>	<u>2,915,853</u>	<u>(157,600)</u>	<u>2,758,253</u>	<u>2,666,927</u>	<u>91,326</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Attendance and social work services:</b>					
Salaries					
Other purchased services					
Travel					
Supplies and materials					
Other objects					
<b>Total attendance and social work services</b>	-	-	-	-	-
<b>Health services:</b>					
Salaries	\$ 96,371	\$	\$ 96,371	\$ 72,037	\$ 24,334
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,275	386,483	388,758	2,254	386,504
Other objects					
<b>Total health services</b>	98,646	386,483	485,129	74,291	410,838
<b>Guidance</b>					
Salaries of other professional staff	193,687	3,711	197,398	197,398	
Purchased professional educational services	12,565	217	12,782	7,217	5,565
Travel					
Supplies and materials	1,000		1,000	-	1,000
Other objects					
<b>Total other support services - students - related services</b>	207,252	3,928	211,180	204,615	6,565
<b>Improvement of instruction services:</b>					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Other purchased services					
Supplies and materials					
Other objects					
<b>Total improvement of instruction services</b>	-	-	-	-	-
<b>Educational media services/school library:</b>					
Salaries					
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
<b>Total educational media services/school library</b>	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT  
BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Instructional staff training services:</b>					
Salaries					
Purchased professional and technical services					
Travel					
Supplies and materials					
Other objects					
<b>Total instructional staff training services</b>	-	-	-	-	-
<b>Support services school administration:</b>					
Salaries of principals/ asst. principals	\$ 255,933	\$ 2,977	\$ 258,910	\$ 254,242	\$ 4,668
Salaries of secretarial and clerical assistants	63,270		63,270	63,058	212
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	416	1,584
Other objects	7,650	3,472	11,122	1,855	9,267
<b>Total support services school administration</b>	328,853	6,449	335,302	319,570	15,732
<b>Operation and maintenance of plant services:</b>					
Salaries					
General supplies					
<b>Total operation and maintenance of plant services</b>	-	-	-	-	-
<b>Security:</b>					
Salaries	93,114	43,407	136,521	129,913	6,608
Purchased professional and technical services	-		-	-	
General supplies	-		-	-	
<b>Total Security</b>	93,114	43,407	136,521	129,913	6,608
<b>Student transportation services:</b>					
Contracted services (other than between home and school) - vendors	-		-	-	
<b>Total student transportation services</b>	-	-	-	-	-
<b>Employee benefits:</b>					
Health Benefits	926,436	100,000	1,026,436	998,400	28,036
<b>Total employee benefits</b>	926,436	100,000	1,026,436	998,400	28,036
<b>Total undistributed expenditures</b>	1,654,301	540,267	2,194,568	1,726,789	467,779
<b>Total expenditures - current expense</b>	4,570,154	382,667	4,952,821	4,393,716	559,105

CITY OF ELIZABETH SCHOOL DISTRICT  
 BLENDED RESOURCE FUND 15  
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Capital outlay:</b>					
<b>Equipment:</b>					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff					
Support services - general administration					
Support services - school administration					
<b>Total equipment</b>	-	-	-	-	-
<b>Total capital outlay</b>	-	-	-	-	-
<b>Total school based expenditures</b>	\$ 4,570,154	\$ 382,667	\$ 4,952,821	\$ 4,393,716	\$ 559,105
<b>Other financing sources:</b>					
Operating transfer in	4,570,154	382,667	4,952,821	4,393,716	559,105
<b>Total other financing sources</b>	4,570,154	382,667	4,952,821	4,393,716	559,105
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

**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, 2020

	Title I	I.D.E.A.	Title II	Title III	Title IV	Miscellaneous Grants	No-public Projects	Adult Programs	State Pre-School Education Aid	Total
<b>REVENUES:</b>										
Other sources	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State sources	9,337,346	6,659,657	1,243,095	1,089,026	261,708	476,385	862,405	67,284	44,937,430	46,276,220
Federal sources						354,118				19,012,234
<b>Total Revenues</b>	<b>\$ 9,337,346</b>	<b>\$ 6,659,657</b>	<b>\$ 1,243,095</b>	<b>\$ 1,089,026</b>	<b>\$ 261,708</b>	<b>\$ 874,058</b>	<b>\$ 862,405</b>	<b>\$ 67,284</b>	<b>\$ 44,937,430</b>	<b>\$ 65,332,009</b>
<b>EXPENDITURES:</b>										
Instruction:										
Salaries of teachers	\$ 416,795	\$ 371,467	\$ 392,513	\$ 194,564	\$ 25,250	\$ 137,399	\$	\$	\$ 17,042,944	\$ 18,580,932
Other salaries for instruction	9,810	5,323,521	7,750	8,644	7,750	6,920			7,948,578	26,204
Purchased professional educational services		98,559	41,421		156,654	216,539		4,429	95,320	5,330,441
Miscellaneous purchased services										985,666
Supplies and materials	372,744						47,377			47,377
Textbooks						2,010			5,849	7,859
Other objects										
Total instruction	799,349	5,793,547	392,513	235,985	189,654	371,512	47,377	4,429	25,092,691	32,927,057
Support services:										
Salaries of supervisors of instr.									138,945	138,945
Salaries- program directors									586,781	586,781
Salaries - other prof. staff		342,777	169,832	295,884	7,083			57,294	1,720,879	2,593,749
Other salaries	1,087,854					75,745			380,921	1,544,520
Salaries- Master Teachers									306,187	306,187
Employee benefits	417,834	199,503	200,957	115,449	3,415	8,944		4,383	10,113,696	11,064,181
Other purchased professional services	697,700	294,998	355,181	8,280	51,250	13,642			35,606	2,220,065
Purchased Educational Services- Pre-K									10,345,378	10,345,378
Travel		1,830		650					989	3,469
Miscellaneous purchased services	17,395	7,876	1,053	9,824		15,603			36,497	34,356
Supplies and materials		19,126	8,531	482		1,110			85,719	85,719
Transportation- Aid in Lieu							51,620			51,620
Other objects						352,910			1,000	353,910
Total support services	2,220,783	866,110	735,554	421,663	72,054	467,954	815,028	62,855	23,666,879	29,328,880
Facilities acquisition and construction services:										
Instructional equipment						34,592				34,592
Total facilities acquisition and construction services						34,592				34,592
Total Expenditures	3,020,132	6,659,657	1,128,067	657,648	261,708	874,058	862,405	67,284	48,759,570	62,290,529
Other Financing Sources/(Uses):										
Transfer from General Fund									3,822,140	3,822,140
Contribution to School Based Budgets	(6,317,214)		(115,028)	(431,378)						(6,863,620)
Total Other Financing Sources/(Uses):	(6,317,214)		(115,028)	(431,378)					3,822,140	(3,041,480)
<b>Total Outflows</b>	<b>\$ 9,337,346</b>	<b>\$ 6,659,657</b>	<b>\$ 1,243,095</b>	<b>\$ 1,089,026</b>	<b>\$ 261,708</b>	<b>\$ 874,058</b>	<b>\$ 862,405</b>	<b>\$ 67,284</b>	<b>\$ 44,937,430</b>	<b>\$ 65,332,009</b>
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, 2020

	Title I Basic	Title I Carryover	Title I Reallocated C/O	Title I Reallocated	Title I SIA	Title I Carryover	Title I SIA FY18 Carryover	Total
<b>REVENUES:</b>								
Federal sources	\$ 8,189,824	\$ 716,111	\$ 28,101	\$ 125,903	\$ 133,881	\$ 143,134	\$ 392	\$ 9,337,346
Total revenues	\$ 8,189,824	\$ 716,111	\$ 28,101	\$ 125,903	\$ 133,881	\$ 143,134	\$ 392	\$ 9,337,346
<b>EXPENDITURES:</b>								
Instruction:								
Salaries of teachers	\$ 198,724	\$	\$ 27,767	\$ 113,442	\$ 76,470	\$	\$ 392	\$ 416,795
Purchased professional educational services	9,810							9,810
Supplies and materials	266,523			85		106,136		372,744
Total instruction	475,057		27,767	113,527	76,470	106,136	392	799,349
Support services:								
Salaries of supervisors of instruction								
Other Salaries	1,029,309	15,699	334	3,435	39,077			1,087,854
Personal services - employee benefits	389,624	1,662		8,941	11,134	6,473		417,834
Other purchased professional services	638,625	21,350			7,200	30,525		697,700
Supplies and materials	576	16,819						17,395
Total support services	2,058,134	55,530	334	12,376	57,411	36,998		2,220,783
Total expenditures	2,533,191	55,530	28,101	125,903	133,881	143,134	392	3,020,132
Other Financing Sources/(Uses):								
Contribution to School Based Budgets	(5,656,633)	(660,581)						(6,317,214)
Total Outflows	\$ 8,189,824	\$ 716,111	\$ 28,101	\$ 125,903	\$ 133,881	\$ 143,134	\$ 392	\$ 9,337,346

CITY OF ELIZABETH SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
IDEA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>I.D.E.A Part B</u> <u>Basic</u>	<u>I.D.E.A.</u> <u>Preschool</u>	<u>Total</u>
<b>REVENUES:</b>			
Federal sources	\$ 6,512,748	\$ 146,909	\$ 6,659,657
Total revenues	<u>\$ 6,512,748</u>	<u>\$ 146,909</u>	<u>\$ 6,659,657</u>
<b>EXPENDITURES:</b>			
Instruction:			
Salaries of teachers	\$ 371,467	\$	\$ 371,467
Other Purchased Services	5,176,612	146,909	5,323,521
General supplies	98,559		98,559
Total instruction	<u>5,646,638</u>	<u>146,909</u>	<u>5,793,547</u>
Support services:			
Other Salaries	342,777		342,777
Employee benefits	199,503		199,503
Other purchased professional services	294,998		294,998
Miscellaneous purchased services	7,876		7,876
Supplies and materials	19,126		19,126
Travel	1,830		1,830
Total support services	<u>866,110</u>		<u>866,110</u>
Total expenditures	<u>\$ 6,512,748</u>	<u>\$ 146,909</u>	<u>\$ 6,659,657</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, 2020

	<u>Title IIA</u>	<u>Title IIA Carryover</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ <u>1,000,315</u>	\$ <u>242,780</u>	\$ <u>1,243,095</u>
Total revenues	\$ <u><u>1,000,315</u></u>	\$ <u><u>242,780</u></u>	\$ <u><u>1,243,095</u></u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ <u>392,513</u>	\$ _____	\$ <u>392,513</u>
Total instruction	<u>392,513</u>	_____	<u>392,513</u>
Support services:			
Other Salaries	169,832		169,832
Other purchased professional services	228,652	126,529	355,181
Miscellaneous purchased services	1,053		1,053
Employee benefits	200,957		200,957
General supplies	<u>7,308</u>	<u>1,223</u>	<u>8,531</u>
Total support services	<u>607,802</u>	<u>127,752</u>	<u>735,554</u>
Total Expenditures	1,000,315	127,752	1,128,067
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	_____	<u>(115,028)</u>	<u>(115,028)</u>
Total Outflows	\$ <u><u>1,000,315</u></u>	\$ <u><u>242,780</u></u>	\$ <u><u>1,243,095</u></u>

CITY OF ELIZABETH SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS  
TITLE III  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Title IIIA Basic	Title IIIA CO	Title IIIA Immigrant	Title IIIA CO Immigrant	Total
<b>REVENUES:</b>					
Federal sources	\$ 870,679	\$ 38,013	\$ 158,899	\$ 21,435	\$ 1,089,026
Total revenues	<u>\$ 870,679</u>	<u>\$ 38,013</u>	<u>\$ 158,899</u>	<u>\$ 21,435</u>	<u>\$ 1,089,026</u>
<b>EXPENDITURES:</b>					
Instruction:					
Salaries of teachers	\$ 185,928		\$ 8,636		\$ 194,564
General Supplies	9,594		31,827		41,421
Total instruction	<u>195,522</u>		<u>40,463</u>		<u>235,985</u>
Support services:					
Other salaries	215,367		80,517		295,884
Employee Benefits	85,810		29,639		115,449
Other purchased professional services			8,280		8,280
Supplies and materials	1,400				1,400
Travel	650				650
Total support services	<u>303,227</u>		<u>118,436</u>		<u>421,663</u>
Total Expenditures	498,749				657,648
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	<u>(371,930)</u>	<u>(38,013)</u>		<u>(21,435)</u>	<u>(431,378)</u>
Total Outflows	<u>\$ 870,679</u>	<u>\$ 38,013</u>	<u>\$ 158,899</u>	<u>\$ 21,435</u>	<u>\$ 1,089,026</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, 2020

	<u>Title IV</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ 261,708	\$ 261,708
Total revenues	<u>\$ 261,708</u>	<u>\$ 261,708</u>
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$ 25,250	\$ 25,250
Purchased professional educational services	7,750	7,750
General supplies	<u>156,654</u>	<u>156,654</u>
Total instruction	<u>189,654</u>	<u>189,654</u>
Support services:		
Other salaries	7,083	7,083
Employee benefits	3,415	3,415
Other purchased professional services	51,250	51,250
Miscellaneous purchased services	9,824	9,824
Supplies and materials	<u>482</u>	<u>482</u>
Total support services	<u>72,054</u>	<u>72,054</u>
Total expenditures	<u>\$ 261,708</u>	<u>\$ 261,708</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, 2020

	<u>Adult Basic Skills</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ 67,284	67,284
Total revenues	\$ 67,284	\$ 67,284
EXPENDITURES:		
Instruction:		
General supplies	4,429	4,429
Total instruction	4,429	4,429
Support services:		
Other salaries	57,294	57,294
Employee benefits	4,383	4,383
General supplies	1,178	1,178
Total support services	62,855	62,855
Total expenditures	\$ 67,284	\$ 67,284

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, 2020

	Textbook	Technology	Compensatory Education	English as a Second Language	Transportation Services	Security Aid	Home Instruction	Supplementary Instruction	Examination/Classification	Corrective Speech	Nursing Services	Total
<b>REVENUES:</b>												
State sources	\$ 47,377	\$ 29,735	\$ 198,420	\$ 2,482	\$ 51,620	\$ 138,183	\$ 913	\$ 116,730	\$ 167,410	\$ 31,534	\$ 78,001	\$ 862,405
Total revenues	\$ 47,377	\$ 29,735	\$ 198,420	\$ 2,482	\$ 51,620	\$ 138,183	\$ 913	\$ 116,730	\$ 167,410	\$ 31,534	\$ 78,001	\$ 862,405
<b>EXPENDITURES:</b>												
Instruction:												
Textbooks	\$ 47,377	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 47,377
Total instruction	47,377											47,377
Support services:					51,620							51,620
Transportation- Aid in Lieu						138,183	913	116,730	167,410	31,534	78,001	763,408
Other purchased professional services		29,735	198,420	2,482								
Total support services		29,735	198,420	2,482	51,620	138,183	913	116,730	167,410	31,534	78,001	815,028
Total expenditures	\$ 47,377	\$ 29,735	\$ 198,420	\$ 2,482	\$ 51,620	\$ 138,183	\$ 913	\$ 116,730	\$ 167,410	\$ 31,534	\$ 78,001	\$ 862,405

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, 2020

	Building Capacities Pathways Grant	Carl Perkins 2019/2020	Early Childhood Wrap Around	Advanced Computer Science	WE Grant	Ducatus Foundation	BASF Science Grant	BJ's Grant
<b>REVENUES:</b>								
Other sources	\$ 72,642	\$ 274,256	\$ 347,930	\$ 55,813	\$ 4,980	\$ 23,025	\$ 1,110	\$ 2,005
State sources								
Federal sources								
<b>Total revenues</b>	<b>\$ 72,642</b>	<b>\$ 274,256</b>	<b>\$ 347,930</b>	<b>\$ 55,813</b>	<b>\$ 4,980</b>	<b>\$ 23,025</b>	<b>\$ 1,110</b>	<b>\$ 2,005</b>
<b>EXPENDITURES:</b>								
Instruction:								
Salaries of teachers	\$ 3,333	\$ 37,730	\$	\$	\$	\$ 12,474	\$	\$
Purchased professional educational services		8,644						
Miscellaneous purchased services	6,920							
Other objects	20,393	155,871		28,099		5,746		1,505
General supplies								
<b>Total instruction</b>	<b>30,646</b>	<b>202,245</b>		<b>28,099</b>		<b>18,220</b>		<b>1,505</b>
Support services:								
Salaries of other professional staff								
Other salaries	32,281	21,665		16,994		4,805		
Personal services - employee benefits	3,100	4,544		1,300				
Other purchased professional services		13,142						500
Miscellaneous purchased services	3,873	810		9,420			1,110	
Supplies and materials			347,930		4,980			
Other objects								
<b>Total support services</b>	<b>39,254</b>	<b>40,161</b>	<b>347,930</b>	<b>27,714</b>	<b>4,980</b>	<b>4,805</b>	<b>1,110</b>	<b>500</b>
Facilities acquisition and construction services:								
Instructional equipment	2,742	31,850						
Total facilities acquisition and construction services	2,742	31,850						
<b>Total expenditures</b>	<b>72,642</b>	<b>274,256</b>	<b>347,930</b>	<b>55,813</b>	<b>4,980</b>	<b>23,025</b>	<b>1,110</b>	<b>2,005</b>



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, 2020

	Junior ROTC	NJ YMCA State Alliance	Childrens' Literacy	Todd Bowls Grant	Union County	Phillips 66 Bay Refinery Grant	Total
REVENUES:							
Other sources	\$	4,000 \$	1,428 \$	5,699 \$	1,214 \$	94 \$	43,555
State sources							476,385
Federal sources	79,862						354,118
Total revenues	\$ 79,862	\$ 4,000	\$ 1,428	\$ 5,699	\$ 1,214	\$ 94	\$ 874,058
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 79,862	\$ 4,000	\$	\$	\$	\$	\$ 137,399
Purchased professional educational services							8,644
Miscellaneous purchased services				2,010			6,920
Other objects			1,428	2,189	1,214	94	2,010
General supplies							216,539
Total instruction	79,862	4,000	1,428	4,199	1,214	94	371,512
Support services:							
Salaries of other professional staff							75,745
Other salaries							8,944
Personal services - employee benefits							13,642
Other purchased professional services				1,500			15,603
Miscellaneous purchased services							1,110
Supplies and materials							352,910
Other objects							467,954
Total support services				1,500			
Facilities acquisition and construction services:							
Instructional equipment							34,592
Total facilities acquisition and construction services							34,592
Total expenditures	79,862	4,000	1,428	5,699	1,214	94	874,058

CITY OF ELIZABETH SCHOOL DISTRICT  
SPECIAL REVENUE FUND  
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES  
BUDGETARY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Local sources	\$	\$	\$ -
State sources			-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 17,273,556	\$ 17,042,944	\$ 230,612
Other salaries - instruction	8,044,328	7,948,578	95,750
General supplies	133,500	95,320	38,180
Other Objects	32,400	5,849	26,551
Total instruction	<u>25,483,784</u>	<u>25,092,691</u>	<u>391,093</u>
Support services:			
Salaries - supervisors of instruction	138,945	138,945	
Salaries - program directors	590,756	586,781	3,975
Salaries - other professional staff	1,724,225	1,720,879	3,346
Salaries - secretarial and clerical	381,557	380,921	636
Salaries- master teachers	306,556	306,187	369
Benefits	10,241,999	10,113,696	128,303
Purchased Professional - Educational Services	35,947	31,518	4,429
Purchased Educational Services- Contracted Pre-K	10,375,715	10,345,378	30,337
Other Purchased Professional Services	17,535	4,088	13,447
Travel	11,400	989	10,411
Supplies and Materials	63,233	36,497	26,736
Other Objects	17,535	1,000	16,535
Total support services	<u>23,905,403</u>	<u>23,666,879</u>	<u>238,524</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>49,409,687</u>	\$ <u>48,759,570</u>	\$ <u>650,117</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2019-2020 Pre-K/ECPA Allocation	\$ 44,446,476
Add: Actual ECPA Carryover (June 30, 2019)	1,809,955
Add: Budgeted Transfer From General Fund	<u>3,822,140</u>
Total Funds Available for 2019-2020 Budget	50,078,571
Less: 2019-2020 Budgeted Pre-K (including prior year carryover)	<u>(49,409,687)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2020	\$ 668,884
Add: June 30, 2020 Unexpended Pre-K	650,117
2019-2020 Actual Carryover - Pre-K	<u>\$ 1,319,001</u>
2019-2020 Pre-K Carryover Budgeted in 2020-2021	<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, 2020

<u>ISSUE/PROJECT TITLE</u>	<u>ORIGINAL DATE</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES TO DATE</u>	<u>PROJECT BALANCE</u>
		<u>PRIOR YEAR</u>	<u>CURRENT YEAR</u>	<u>(MEMO ONLY) UNEXPENDED PROJECT BALANCE</u>
Various Projects Constructed by NJSCC/SDA	Various	\$ 127,017,909	\$ 86,817,950	\$ 39,876,011
Totals		\$ 127,017,909	\$ 86,817,950	\$ 39,876,011

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, 2020

Revenues and Other Financing Sources:	
State sources	\$ <u>323,948</u>
Total revenues	<u>323,948</u>
Expenditures and Other Financing Uses:	
Construction services	\$ <u>323,948</u>
Excess (deficiency) of revenues over (under) expenditures	
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, 2020

	<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	323,948	\$127,341,857	\$127,017,909
Total revenues	<u>127,017,909</u>		<u>127,341,857</u>	<u>127,017,909</u>
Expenditures and Other Financing Uses:				
Construction services	86,817,951	\$323,948	87,141,899	127,017,909
Total expenditures	<u>86,817,951</u>	<u>323,948</u>	<u>87,141,899</u>	<u>127,017,909</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$40,199,958</u>	<u>(\$323,948)</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

Percentage completion (4.25%)

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, 2020

	Trust		Agency			Total
	Unemployment Compensation	Private Purpose Scholarship	Total Trust Fund	Student Activity	Payroll	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,003,096	\$ 49,981	\$ 1,053,077	\$ 459,895	\$ 22,476,453	\$ 23,989,425
Intrafund Receivable	3,043,340		3,043,340			3,043,340
<b>Total Assets</b>	<b>\$ 4,046,436</b>	<b>\$ 49,981</b>	<b>\$ 4,096,417</b>	<b>\$ 459,895</b>	<b>\$ 22,476,453</b>	<b>\$ 27,032,765</b>
<b>LIABILITIES</b>						
Payroll deductions and withholdings	\$	\$	\$	\$	\$ 19,430,335	\$ 19,430,335
Interfund payable	21		21		2,778	2,799
Intrafund Payable					3,043,340	3,043,340
Due to student groups				459,895		459,895
<b>Total liabilities</b>	<b>\$ 21</b>	<b>\$</b>	<b>\$ 21</b>	<b>\$ 459,895</b>	<b>\$ 22,476,453</b>	<b>\$ 22,936,369</b>
<b>NET POSITION</b>						
Held in trust for unemployment claims and other purposes	4,046,415		4,046,415			4,046,415
Held in trust for scholarship awards		49,981	49,981			49,981
<b>Total net position</b>	<b>\$ 4,046,415</b>	<b>\$ 49,981</b>	<b>\$ 4,096,396</b>	<b>\$</b>	<b>\$</b>	<b>\$ 4,096,396</b>



CITY OF ELIZABETH SCHOOL DISTRICT  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Unemployment Compensation Trust	Private Purpose Scholarship Trust	Total Trust
<b>ADDITIONS:</b>			
Contributions:			
Donations	\$	\$ 550	\$ 550
Employee contributions	920,487		920,487
Total Contributions	<u>920,487</u>	<u>550</u>	<u>921,037</u>
 Total additions	 <u>920,487</u>	 <u>550</u>	 <u>921,037</u>
<b>DEDUCTIONS:</b>			
Unemployment payments	501,777		501,777
Scholarships awarded		3,640	3,640
 Total deductions	 <u>501,777</u>	 <u>3,640</u>	 <u>505,417</u>
 Change in net position	 418,710	 (3,090)	 415,620
 Net position—beginning of the year	 <u>3,627,705</u>	 <u>53,071</u>	 <u>3,680,776</u>
 Net position—end of the year	 <u>\$ 4,046,415</u>	 <u>\$ 49,981</u>	 <u>\$ 4,096,396</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
STUDENT ACTIVITY AGENCY FUND  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance</u> <u>June 30, 2020</u>
Pre-K - Grade 8 Schools				
George Washington School #1	\$ 3,960	\$ 10,207	\$ 5,668	\$ 8,499
Winfield Scott School # 2	6,528	15,070	11,582	10,016
Battin # 4	7,438	12,627	9,942	10,123
Mable G. Holmes # 5	2,787	9,233	7,307	4,713
Marquis de Lafayette #6	997	18,321	10,196	9,122
Terrence C. Reilly School # 7	13,249	73,398	63,711	22,936
iPrep Academy School # 8	13,421	9,978	9,878	13,521
Benjamin Franklin # 13	1,582	-	-	1,582
Madison Monroe School # 16	5,981	13,346	7,543	11,784
Robert Morris School # 18	4,892	16,273	6,946	14,219
Woodrow Wilson School # 19	4,751	3,507	4,588	3,670
Victor Mravlag School # 21	16,982	50,531	39,206	28,307
William Halloran School # 22	33,248	44,752	28,136	49,864
Nicholas Butler School # 23	3,040	8,491	5,585	5,946
Dr. Orlando Edreira Academy # 26	2,590	1,000	-	3,590
Dr. Antonio Pantoja School # 27	6,420	3,651	3,191	6,880
Juan Pablo Duarte-Jose Julian Marti #28	5,162	12,038	11,094	6,106
Dr. Albert Einstein Academy # 29	9,048	4,981	2,996	11,033
Ronald Reagan Academy # 30	11,260	19,165	16,630	13,795
	<u>153,333</u>	<u>326,569</u>	<u>244,199</u>	<u>235,703</u>
Total prek - grade 8 schools				
High school:				
Activity account	182,899	257,648	230,445	210,102
Athletic Account	81	102,785	88,777	14,089
	<u>182,981</u>	<u>360,433</u>	<u>319,222</u>	<u>224,191</u>
Total high school				
Total all schools	<u>\$ 336,314</u>	<u>\$ 687,002</u>	<u>\$ 563,421</u>	<u>\$ 459,895</u>

CITY OF ELIZABETH SCHOOL DISTRICT  
PAYROLL AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Balance</u> <u>June 30, 2019</u>	<u>Increased</u> <u>By</u>	<u>Decreased</u> <u>By</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Assets:</b>				
Cash and cash equivalents	\$ 20,464,801	\$ 368,519,822	\$ 366,508,169	\$ 22,476,453
Interfund Receivable	958,116		958,116	
<b>Total Assets</b>	<b>\$ 21,422,917</b>	<b>\$ 368,519,822</b>	<b>\$ 367,466,285</b>	<b>\$ 22,476,453</b>
<b>Liabilities:</b>				
Payroll deductions and withholdings:				
Alternative Route Certification	\$ 10,196	\$ 50,119	\$ 50,119	\$ 10,196
Summer payment plan	15,822,309	37,880,669	37,218,549	16,484,429
Teachers' Pension and Annuity Fund	2,026,379	28,252,152	28,174,986	2,103,545
Public Employees' Retirement System	927,891	16,958,918	17,055,488	831,321
Other withholdings	11,511	284,956,477	284,967,144	844
<b>Total payroll deductions and withholdings</b>	<b>18,798,286</b>	<b>368,098,335</b>	<b>367,466,285</b>	<b>19,430,335</b>
Interfund payable-General Fund		2,778		2,778
Intrafund Payable	2,624,631	418,709		3,043,340
<b>Total liabilities</b>	<b>\$ 21,422,917</b>	<b>\$ 368,519,822</b>	<b>\$ 367,466,285</b>	<b>\$ 22,476,453</b>

**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, 2020

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2019	Increased	Decreased	Amount Outstanding June 30, 2020	Amount Due in one year	Amount Due beyond one year
School Buses	2.34%	\$ 528,655	\$	\$ 528,655	\$ 100,000	\$ 428,655	\$ 65,736	\$ 362,919
Trucks	2.69%	428,527		428,527		428,527	86,777	341,750
Technology	0.0%	257,409		257,409	64,352	193,057	64,352	128,705
Telephones	4.49%	283,408		283,408	70,852	212,556	70,852	141,704
Cyber Security System	4.39%	806,326		806,326	161,265	645,061	161,265	483,796
Technology	0.0%	251,137.32		251,137	50,227.00	200,910	50,227	150,683
Air Conditioning	2.17%	5,832,824.00		5,832,824	1,194,957.00	4,637,867	1,122,359	3,515,508
Computers	0%	1,305,440	1,245,440		311,360	934,080	311,360	622,720
Computers	0%	971,906	786,531		230,406	556,125	185,375	370,750
Computers	3.21%	720,000	620,000		200,164	419,836	206,598	213,238
Computers	0%	1,142,280	1,142,280		285,570	856,710	285,570	571,140
Data Center Server	0%	855,756	855,756		213,939	641,817	213,939	427,878
School Buses	3.31%	538,548	438,548		68,024	370,524	69,066	301,458
Computers	2.65%	441,599	290,528		52,422	238,106	53,808	184,298
School Buses	2.89%	507,489	352,619		48,997	303,622	50,413	253,209
Computers	3.28%	14,091,750	7,042,206		3,464,287	3,577,919	3,577,919	201,107
School Buses	2.04%	532,937	286,538		42,284	244,254	43,147	
Computers	0.69%	953,355	239,154		239,154			
Bleachers	0.03297	521,000	242,256		78,082	164,174	80,722	83,452
Computers	2.76%	456,164	102,032		90,716	11,316	11,316	
Computers	1.98%	1,484,553	102,407		102,407			
Phone Upgrade	3.18%	294,498	75,158		75,158			
Photocopiers	4.73%	1,103,722	81,525		81,525			
Electrical Equipment	2.23%	9,951,326	6,172,965		708,290	5,464,675	725,827	4,738,848
		\$ 20,075,943	\$ 8,388,286	\$ 7,934,438	\$ 20,529,791	\$ 7,436,628	\$ 13,093,163	

EXHIBIT "I-4"

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES  
AS OF JUNE 30, 2020

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2019	Decreased	Amount Outstanding June 30, 2020	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 181,000	\$ 36,000	\$ 145,000	\$ 36,000	\$ 109,000
507-509 Westminster	5.00%	499,000	280,750	56,250	224,500	56,250	168,250
		\$	\$ 461,750	\$ 92,250	\$ 369,500	\$ 92,250	\$ 277,250

**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										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Governmental activities</b>											
Net investment in capital assets	\$ 386,870,311	\$ 394,106,692	\$ 440,296,632	\$ 426,831,710	\$ 419,266,069	\$ 410,738,302	\$ 413,734,515	\$ 407,746,904	\$ 410,706,166	\$ 389,317,698	
Restricted	3,552,074	26,223,973	20,724,606	9,707,286	10,662,888	1,976,007	-	-	-	-	
Unrestricted (deficit)	(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)	(234,140,505)	
Total governmental activities net position	\$ 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	\$ 155,177,193	
<b>Business-type activities</b>											
Net investment in capital assets	\$ 473,462	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412	\$ 201,820	\$ 22,228	\$ 27,714	
Unrestricted	1,312,643	1,295,197	1,225,868	1,607,028	1,530,258	2,223,349	2,101,539	1,766,994	800,360	330,061	
Total business-type activities net position	\$ 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	\$ 357,775	
<b>District-wide</b>											
Net investment in capital assets	\$ 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	\$ 389,345,412	
Restricted	3,552,074	26,223,973	20,724,606	9,707,286	10,662,888	1,976,007	-	-	-	-	
Unrestricted (deficit)	(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)	(233,810,444)	
Total district net position	\$ 357,792,283	\$ 383,905,377	\$ 422,292,850	\$ 391,704,142	\$ 210,100,450	\$ 211,194,682	\$ 192,850,669	\$ 184,028,798	\$ 183,594,799	\$ 155,534,968	

CITY OF ELIZABETH SCHOOL DISTRICT  
CHANGES IN NET POSITION  
UNAUDITED

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 234,297,408
Special education	18,532,111	21,485,247	22,684,929	22,729,044	7,637,454	90,320,336	100,255,841	102,237,381	97,963,111	99,571,771
Other	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	50,465,415
School-sponsored/Other instructional	6,071,261	6,889,066	8,903,460	8,961,563	6,801,837	10,674,238	11,389,712	12,013,592	11,073,460	10,003,071
Community service	286,615	390,592	316,274	324,002	341,172	639,556	733,662	975,229	972,141	836,075
Support Services:										
Tuition	31,877,961	32,798,813	22,877,723	23,979,098	26,033,557	-	-	-	-	-
Student & instruction related services	33,756,559	40,463,064	56,160,313	54,991,562	56,331,695	88,644,308	97,507,912	90,015,868	98,309,136	100,249,591
School administrative services	16,950,404	21,252,370	21,580,184	22,366,896	21,525,238	18,827,557	18,730,110	18,523,114	20,695,088	19,023,743
General and business administrative services	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	12,217,350
Plant operations and maintenance	40,311,993	51,677,911	58,347,202	52,740,608	47,453,318	12,733,118	13,978,085	13,456,632	13,756,459	17,028,800
Business and other support services	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	70,928,700
Pupil transportation	12,719,080	13,922,535	18,291,568	18,444,189	15,516,895	21,082,788	22,876,724	22,842,987	22,113,887	22,445,056
Unallocated benefits	93,072,084	104,048,348	115,706,140	116,357,808	168,919,017	-	-	-	-	-
Special schools	36,214	90,742	117,441	93,473	90,927	290,063	249,261	272,265	430,343	516,976
Interest on long-term debt	133,362	96,522	115,221	495,380	609,134	531,855	32,238	27,625	14,013	7,200
Unallocated depreciation	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	22,418,513
Total governmental activities expenses	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	660,009,669
Business-type activities:										
Food service	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	16,984,555
Total business-type activities expense	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	16,984,555
Total district expenses	\$ 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	\$ 676,994,224
<b>Program Revenues</b>										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 133,492,160
Total governmental activities program revenues	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	133,492,160
Business-type activities:										
Charges for services										
Food service	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	1,665,106
Operating grants and contributions	13,188,231	14,080,757	15,059,460	15,413,131	16,007,700	17,026,348	17,548,667	17,565,148	17,904,868	14,854,636
Total business-type activities program revenues	14,638,822	15,815,193	16,674,042	17,256,474	17,982,874	18,853,266	19,507,390	19,502,366	19,972,353	16,519,742
Total district program revenues	\$ 26,104,990	\$ 30,459,037	\$ 32,119,425	\$ 33,493,455	\$ 34,219,855	\$ 143,469,723	\$ 185,550,124	\$ 195,885,847	\$ 168,762,206	\$ 150,011,902

CITY OF ELIZABETH SCHOOL DISTRICT  
CHANGES IN NET POSITION  
UNAUDITED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (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)	\$ (526,517,509)
Business-type activities	808,969	3,941	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)	(464,813)
Total district-wide net expense	\$ (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)	\$ (526,982,322)
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 59,813,124
Federal and State aid not restricted	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	378,392,438
Federal and State aid restricted						67,395,262	76,184,874	67,700,647	67,630,562	66,811,418
Miscellaneous income	1,596,171	11,589,306	1,984,956	1,426,535	3,145,731	2,990,206	4,081,183	5,485,250	4,862,870	4,718,446
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	\$ 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	\$ 509,735,426
Business-type activities:										
Miscellaneous income	681	224	-	-	-	-	-	-	-	-
Total business-type activities	\$ 681	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total district-wide	\$ 417,916,992	\$ 510,280,867	\$ 547,648,793	\$ 501,732,567	\$ 555,178,147	\$ 479,402,387	\$ 491,757,289	\$ 491,561,947	\$ 499,095,565	\$ 509,735,426
<b>Change in Net Assets</b>										
Governmental activities	\$ (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)	\$ (16,782,083)
Business-type activities	809,650	4,165	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)	(464,813)
Total district	\$ (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)	\$ (17,246,896)

CITY OF ELIZABETH SCHOOL DISTRICT  
 FUND BALANCES - GOVERNMENTAL FUNDS  
 UNAUDITED

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Restricted	\$ 4,720	\$ 7,173,983	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007	\$ -	\$ -	\$ -	\$ -
Unreserved (deficit)	(19,132,254)	(16,435,424)	(12,948,807)	(21,855,329)	(18,134,895)					
Total general fund	<u>\$ (19,127,534)</u>	<u>\$ (9,261,441)</u>	<u>\$ (11,421,096)</u>	<u>\$ (21,541,565)</u>	<u>\$ (17,458,944)</u>	<u>\$ 1,976,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds										
Assigned:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated for Subsequent Years Expenditure								800,291		
Unassigned, reported in:										
General fund (deficit)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (936,530)	\$ -	\$ (1,191,214)	\$ (6,355,315)
Special revenue fund (deficit)	<u>(1,287,937)</u>	<u>(1,287,937)</u>	<u>(1,287,937)</u>	<u>(1,287,937)</u>	<u>(1,287,937)</u>	<u>(4,592,194)</u>	<u>(4,557,064)</u>	<u>(4,556,972)</u>	<u>(4,448,863)</u>	<u>(4,444,648)</u>
Total all other governmental funds	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (1,287,937)</u>	<u>\$ (4,592,194)</u>	<u>\$ (5,493,594)</u>	<u>\$ (3,756,681)</u>	<u>\$ (5,640,077)</u>	<u>\$ (10,799,963)</u>

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

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Local tax levy	\$ 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	\$ 59,813,124
Tuition charges	262,350	119,722	101,730	141,288	278,995	251,955	333,618	408,027	537,142	629,119
Miscellaneous	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	4,132,882
State sources	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	526,581,382
Federal sources	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	20,163,480
Total revenue	<u>428,702,079</u>	<u>524,700,487</u>	<u>563,094,176</u>	<u>517,969,548</u>	<u>527,831,578</u>	<u>546,033,635</u>	<u>562,340,315</u>	<u>567,879,616</u>	<u>596,619,829</u>	<u>611,319,987</u>
<b>Expenditures</b>										
Instruction										
Regular instruction	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	139,129,504
Special education instruction	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	57,662,658
Other special instruction	13,831,716	15,711,941	16,599,480	20,982,441	20,804,598	22,256,473	24,100,693	25,745,842	27,133,200	27,969,173
Other instruction	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	5,940,151
Community service	286,615	390,592	316,274	324,002	341,172	338,366	355,408	476,865	524,816	458,336
Support Services:										
Tuition	31,877,961	32,798,813	22,877,723	23,979,098	26,033,557	26,004,686	28,667,126	29,917,316	28,364,207	29,084,558
Student & inst. related services	33,756,559	40,463,064	56,160,313	54,991,562	56,331,695	55,113,551	56,768,515	48,317,934	62,132,963	65,186,850
General administration	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	18,097,849
School administrative services	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	6,146,322
Central services & Admin Info Tech	-	-	-	-	-	9,982,315	11,145,289	9,497,592	10,561,404	13,849,830
Plant operations and maintenance	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	58,336,175
Pupil transportation	12,719,080	13,922,535	18,291,568	18,444,189	18,493,849	19,366,734	20,687,350	20,634,902	20,448,567	21,110,409
Business and other support services	14,032,888	8,875,906	9,855,055	10,528,103	12,231,708	133,402,572	141,438,250	148,451,671	162,265,534	169,174,786
Unallocated benefits	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	169,174,786
Special Schools	36,214	90,742	117,441	93,473	90,927	278,524	249,261	272,265	430,326	516,979
Capital outlay	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	12,204,579
Total expenditures	<u>432,856,002</u>	<u>506,521,589</u>	<u>570,425,124</u>	<u>530,924,641</u>	<u>523,311,656</u>	<u>529,129,185</u>	<u>567,049,014</u>	<u>569,597,351</u>	<u>604,037,155</u>	<u>624,868,159</u>
Excess (Deficiency) of revenues over (under) expenditures	(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)	(13,548,172)
<b>Other Financing sources (uses)</b>										
Capital leases (non-budgeted)	-	-	-	-	-	2,580,215	1,831,292	15,040,838	5,533,930	8,388,286
Prior Year Accounts Receivable Cancelled	-	-	-	(2,164,050)	-	-	-	-	-	-
Prior Year Accounts Payable Cancelled	-	-	-	1,292,501	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,708,667	-	1,708,667	1,831,292	15,040,838	5,533,930	8,388,286
Net change in fund balances	<u>\$ (4,153,923)</u>	<u>\$ 18,178,898</u>	<u>\$ (7,330,948)</u>	<u>\$ (12,955,093)</u>	<u>\$ 4,519,922</u>	<u>\$ 18,633,116</u>	<u>\$ (2,877,407)</u>	<u>\$ 13,323,103</u>	<u>\$ (1,883,396)</u>	<u>\$ (5,159,886)</u>
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
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
2020	434,873	168,786		1,349,751	1,815,763	277,225	4,046,398

Source: District records

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

Fiscal Year Ended June 30,	ASSESSED VALUE						ACTUAL VALUE		Total Assessed Value <sup>c</sup>
	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Tax Exempt Property <sup>c</sup>	
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	-	-	149,000,000	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
2020	53,068,400	524,904,700	-	-	152,535,200	86,935,200	100,189,100	914,736,600	1,832,369,200

Less : Tax Exempt Property	Estimated Actual (County Equalized) Value		Total Direct School Tax Rate <sup>b</sup>	
	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate <sup>b</sup>	
2011	906,866,041	7,803,455,304	0.054	
2012	901,140,013	7,089,935,735	0.054	
2013	897,432,852	6,809,535,047	0.058	
2014	900,763,476	6,569,586,764	0.058	
2015	897,539,015	6,864,594,705	0.067	
2016	902,040,188	6,803,176,683	0.066	
2017	903,427,964	6,965,180,975	0.066	
2018	905,439,233	7,548,760,088	0.066	
2019	913,430,663	8,365,403,836	0.065	
2020	2,748,811,628	8,684,123,623	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		
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
2020	0.065	0.000	0.065	0.181	0.046		0.292

Source: Abstract of Ratables Union County



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

Taxpayer	2020		2011	
	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	
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%	-
2020	59,813,124	59,813,124	100.00%	-

Source: City Treasurer's Office

CITY OF ELIZABETH SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
UNAUDITED

Fiscal Year Ended June 30,	Governmental Activities				Total District	Percentage of Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
	Mortgage	Capital Leases	Note Payable				
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
2020	369,500	20,529,791	-	-	20,899,291	0.24%	162

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

**a** See Exhibit NJ J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF ELIZABETH SCHOOL DISTRICT  
RATIOS OF NET BONDED DEBT OUTSTANDING  
UNAUDITED

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value <sup>a</sup> of Property	Per Capita <sup>b</sup>
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
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
2019	-	-	-	0.00%	n/a
2020	-	-	-	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 J-6 for property tax data.

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

CITY OF ELIZABETH SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF JUNE 30, 2020  
UNAUDITED

<u>Governmental Unit</u>	<u>Gross Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
City of Elizabeth	\$ 128,981,614	100%	\$ 128,981,614
City of Elizabeth Parking Authority	5,370,000	100%	5,370,000
County of Union - City's Share	952,859,286	11.60%	<u>110,530,687</u>
Subtotal, overlapping debt			<u>244,882,301</u>
<b>Elizabeth District Direct Debt</b>			<u>-</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 244,882,301</u></u>

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

CITY OF ELIZABETH SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 UNAUDITED

Legal Debt Margin Calculation for Year 2020

Equalized valuation basis	2018	\$	7,449,421,488
	2019		8,207,284,287
	2020		8,536,513,109
	[A]	\$	<u>24,193,218,884</u>
Average equalized valuation of taxable property	[A/3]	\$	8,064,406,295
Debt limit (4% of average equalization value)	[B]		322,576,252
Total Net Debt Applicable to Limit	[C]		-
Legal debt margin	[B-C]	\$	<u>322,576,252</u>

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 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	\$ 322,576,252
Total net debt applicable to limit	-	-	-	-	-	-	#	-	-	-
Legal debt margin	\$ 509,471,222	\$ 464,369,329	\$ 428,642,546	\$ 404,329,421	\$ 399,909,784	\$ 265,934,287	##	273,139,563	302,005,224	322,576,252
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
UNAUDITED

Year	Population <sup>a</sup>	Personal Income <sup>b</sup>	Per Capita Personal Income <sup>c</sup>	Unemployment Rate <sup>d</sup>
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%
2019	129,216	8,820,542,592	68,262	4.40%

**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

	2020		2011		
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%	Maier Terminals	1,700	1.89%
Maier 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	191	0.21%
	<u>9,640</u>	<u>7.71%</u>		<u>10,295</u>	<u>11.44%</u>

Source: District Records



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

<u>Function/Program</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>	<u>2020</u>
Instruction:										
Regular	1,566	1,930	2,022	2,068	2,012	1,924	2,043	2,020	1,960	1,791
Special education	435	234	247	313	286	279	300	308	232	234
Other special education	200	188	190	152	144	130	167	187	278	247
Vocational	13	8	8	21	18	15	13	16	13	11
Other instruction	171	75	74	79	79	72	76	81	78	66
Support Services:										
Student & instruction related services	414	450	477	462	402	368	406	418	545	524
General administration	8	7	7	9	8	7	6	8	8	8
School administrative services	106	117	115	106	103	98	116	118	123	117
Central services	27	19	18	29	23	25	28	28	31	38
Administrative information technology	52	50	49	40	40	40	44	46	43	43
Plant operations and maintenance	565	625	674	584	536	510	571	592	470	452
Pupil transportation	28	12	10	64	62	58	65	62	71	65
Other support services	191	183	185	193	172	164	172	182	179	150
Food Service	216	164	195	218	197	182	185	193	302	287
<b>Total</b>	<b>3,992</b>	<b>4,062</b>	<b>4,271</b>	<b>4,338</b>	<b>4,082</b>	<b>3,872</b>	<b>4,192</b>	<b>4,259</b>	<b>4,333</b>	<b>4,033</b>

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT  
OPERATING STATISTICS  
 UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Early Childhood	K-8	Senior High School	School				
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%	
2020	27,780	612,663,580	22,054	6.42%	2,194	12.3	13.6	13.2	27,668.0	26,652.0	0.78%	96.33%	

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).

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
UNAUDITED

District Building	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Elementary</u>										
Number 1 G. Washington (1971)										
Square Feet	156,748	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,280	1,313	1,344	1,365	1,343	1,406	1,437	1,484	1,443	1,456
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	594	635	644	682	695	680	668	693	655	664
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	651	658	687	702	711	710	748	728	789
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	852	792	846	884	918	960	976	1,031	1,085	1,108
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	703	733	742	670	681	670	683	671	688	658
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	435	484	455	481	476	478	451	464	473
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	96,600	96,600	110,510	110,510	110,510
Capacity (students)										
Enrollment	764	764	779	783	792	842	833	839	875	928
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	664	644	682	693	661	688	650	666	683
Number 16 Madison Monroe (1917)										
Square Feet	45,655	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	714	770	782	786	731	680	712	706	658	657
Number 5 Mable Holmes (1914)										
Square Feet	111,156	140,236	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	878
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	563	561	539	578	560	545	581	573	671
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	735	741	714	714	707	662	657	633	656	641
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	452	457	421	397	360	392	394	382	383
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	40,805	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	169	192	218	418	493	597	637	612	581	596
Number 23 N M Butler (1958)										
Square Feet	69,236	69,236	92,236	92,236	92,236	92,236	93,000	99,000	99,000	99,000
Capacity (students)										
Enrollment	726	743	757	715	799	773	738	787	848	763
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	560	597	612	691	653	663	666	609	652
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	70,000	123,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	526	524	524	502	499	504	500	650	680	711

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
UNAUDITED

<u>District Building</u>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	1,012	1,029	1,033	979	989	1,023	1,026	1,005	971	956
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	919	906	971	917	948	994	1,006	983	952	938
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	798	810	811	793	804	811	824	809	890	843
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	784	778	784	791	767	791	817	788	808	809
Number 31 Monsignor Joao S. Antao										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	144,000	144,000	144,000	144,000
Capacity (students)										
Enrollment	677	772	777	945	967	959	965	1,091	1,108	1,116
Number 8 I Prep Academy										
Square Feet	-	-	40,516	40,516	40,516	40,516	40,516	40,516	40,516	40,516
Capacity (students)										
Enrollment	-	-	-	383	406	405	428	429	431	427
<u>Early Childhood Centers</u>										
Number 50 Francis E Smith Early Childhood Center (2002)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)										
Enrollment	300	300	300	300	309	300	304	310	304	307
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	306	307	304	304	300	307
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	54,959	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857
Capacity (students)										
Enrollment	300	300	300	300	308	307	306	305	307	305
<u>High School</u>										
John E Dwyer Tech Academy (1977)										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)										
Enrollment	687	721	769	816	840	840	933	866	928	898
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	1,054	1,030	1,102	1,105	1,277	1,277	1,115	1,115	1,111	1,215
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	889	836	797	827	929	1,066	1,078	1,118	1,123	1,057
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	720	663	694	700	687	670	523	593	650	638
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	224
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	49,448	53,088	53,088	53,088	53,088	53,088	117,344	117,344	117,344	117,344
Capacity (students)										
Enrollment	-	-	-	-	-	-	985	1,001	1,014	1,012
Number 82A Dwyer Academy Annex										
Square Feet							69,236	63,236	63,236	63,236
Capacity (students)										
Enrollment							355	356	410	413
Number 89 Frank J. Cicarell										
Square Feet							183,822	183,822	183,822	183,822
Capacity (students)										
Enrollment							979	1,068	1,152	1,215

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHOOL BUILDING INFORMATION  
UNAUDITED

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2020
<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	730	828	791	847	848	862	854	827	861
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	910	998	994	1,018	1,004	1,034	1,055	1,077	1,087	1,126
Number 90 J.C. Bollwage Finance Academy										
Square Feet	40,805	53,088	53,088	53,088	53,088	53,088	53,088	53,088	53,088	53,088
Capacity (students)										
Enrollment	-	-	-	-	-		299	397	420	402

Number of Schools at June 30, 2020  
 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
George Washington School # 1	N/A	\$ 320,194	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 460,240	\$ 402,991	\$ 561,411	\$ 4,596,171
Winfield Scott School # 2	N/A	137,726	156,768	122,078	241,574	176,863	152,610	173,055	181,259	150,376	123,809	1,616,118
Peterstown School # 3	N/A	165,712	145,007	139,251	151,477	145,658	594,934	180,337	154,440	151,737	93,099	1,921,652
Marquis de Lafayette #6	N/A	212,437	231,061	251,132	322,983	281,201	314,090	328,222	306,511	322,419	288,758	2,858,814
Elmora School # 12	N/A	91,942	112,565	152,422	156,558	173,588	122,591	163,505	158,880	136,204	166,028	1,434,282
Benjamin Franklin School # 13	N/A	113,223	121,994	170,107	134,692	158,542	137,302	230,303	179,100	218,987	181,079	1,645,328
Abraham Lincoln School # 14	N/A	128,599	170,121	170,704	308,413	224,614	182,406	265,494	234,272	293,602	219,336	2,197,561
Christopher Columbus School # 15	N/A	80,535	96,208	150,400	107,998	105,677	223,023	147,571	119,246	196,163	116,347	1,343,167
Madison Monroe School # 16	N/A	134,423	181,575	192,151	327,776	207,067	180,957	187,025	176,845	146,753	188,764	1,923,337
Mabel Holmes School # 5	N/A	210,423	274,724	293,791	340,239	287,850	237,232	296,197	277,977	287,697	428,451	2,934,581
Robert Morris School # 18	N/A	109,494	113,275	150,390	229,325	116,071	112,664	232,361	159,532	196,335	146,328	1,565,775
Woodrow Wilson School # 19	N/A	144,232	170,220	161,453	165,004	164,126	122,451	231,102	184,010	221,332	196,337	1,760,267
John Marshall School # 20	N/A	88,242	130,342	91,725	104,991	146,442	95,911	201,043	137,596	206,012	104,148	1,306,452
No. 87 Lower Academy	N/A	70,776	67,519	42,781	42,480	98,730	54,545	72,217	294,135	59,033	33,793	836,010
No. 90 J.C. Bollwage Finance Academy	N/A	108,735	133,160	134,837	325,259	173,547	133,456	102,050	165,736	163,359	145,200	1,585,339
No. 82A Dwyer Academy Annex	N/A	155,974	176,572	214,207	182,940	237,448	287,204	247,585	408,800	162,691	79,612	2,153,033
Charles Hudson # 25	N/A	154,016	155,420	161,232	259,708	213,826	163,798	222,742	202,534	172,486	299,512	2,005,274
No. 23 N. Murray Butler (prev 26)	N/A	121,675	98,049	159,667	136,178	188,034	110,413	212,541	178,319	188,260	213,190	1,606,326
Terence Reilly School # 7	N/A	302,899	238,518	339,732	308,449	269,185	360,318	371,811	304,951	426,241	397,774	3,319,878
Alexander Hamilton #80	N/A	178,671	230,826	246,767	471,970	260,008	187,105	241,804	536,031	259,199	360,805	2,973,185
Joseph Battin #4	N/A	207,254	235,985	269,503	293,267	236,886	314,756	275,848	233,148	353,402	514,806	2,934,855
Dwyer/Halsey Academy	N/A	690,699	672,616	843,746	1,395,217	873,083	856,488	834,875	1,101,290	878,255	832,179	8,978,448
No. 84 Jefferson Arts Academy	N/A	292,834	296,311	415,480	348,965	413,152	293,826	421,500	428,995	419,042	392,158	3,722,264
No. 83A Halsey Health & Safety Annex	N/A	60,824	108,139	58,067	80,038	136,218	64,688	93,690	81,914	85,898	45,585	815,061
No. 87 Edison Career & Tech. Academy	N/A	246,693	304,552	346,915	714,773	371,717	234,892	300,127	379,982	323,161	274,623	3,497,435
Francis C. Smith ECC #50	N/A	83,352	92,725	93,206	86,412	88,091	76,256	136,392	96,475	116,622	108,166	977,697
Donald Stewart ECC #51	N/A	87,931	94,980	110,461	86,542	100,564	95,739	161,207	127,925	101,612	114,932	1,081,893
Dr. Martin Luther King ECC #52	N/A	90,975	92,608	88,265	107,675	94,489	115,053	132,667	112,888	118,899	114,815	1,068,333
Dr. Antonia Pantoja #27	N/A	115,045	136,351	141,055	166,851	175,607	169,698	188,822	277,983	242,778	268,668	1,882,862
Juan Pablo Duarte-Jose Julian Marti #28	N/A	147,895	149,246	191,234	181,106	197,885	229,745	178,545	216,924	289,318	327,702	2,109,599
Dr. Albert Einstein #29	N/A	147,143	217,836	180,704	206,545	203,937	175,351	210,741	306,378	325,197	311,687	2,283,519
Ronald Regan Academy #30	N/A	141,287	156,435	187,396	191,550	182,024	160,413	227,246	244,181	298,773	436,597	2,225,907
Victor Mravlag #21	N/A	-	-	-	58,706.00	118,877	201,303	147,065	190,921	185,941	186,404	1,089,212
iPrep Academy #8	N/A	-	-	-	80,192.00	149,905	111,059	93,347	78,286	88,085	96,745	697,619
No. 89 Frank Cicarell	N/A	-	-	-	-	-	-	79,817	158,332	276,817	251,278	766,244
No. 22 W. Halloran	N/A	-	-	-	-	-	-	-	197,265	222,416	252,173	671,854
No. 26 Dr. Orlando Edreira Academy	N/A	161,077	171,172	154,340	210,242	157,252	175,527	214,015	223,616	297,373	272,252	2,036,866
Mitchell Bldg/School 23 Annex	N/A	-	-	-	-	-	-	-	-	-	-	17,285
		\$ 5,502,937	\$ 6,100,345	\$ 6,968,685	\$ 8,956,088	\$ 7,720,571	\$ 7,456,448	\$ 8,329,298	\$ 9,276,917	\$ 9,027,477	\$ 9,102,540	\$ 76,387,355

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

Source: District records

CITY OF ELIZABETH SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2020  
UNAUDITED

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

CITY OF ELIZABETH SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2020  
UNAUDITED

<b>School Leaders Legal Liability</b>		
Aggregate/policy period	15,000	250
Errors and Omission	Included	
Employment Practices	Included	
Sex Abuse / Harassment	Included	
<b>Student Accident</b>		
Aggregate/Catastrophic	5,000	
Disability	1,000	
<b>Excess W/C</b>		
Per Occurrence	100,000	
Employers Liability	1,000	
<b>Surety Bonds</b>		
P. Grant	300	
Blanket Bond	500	
H. Kennedy	300	
L. Mai	1,300	
R. Malhotra	300	
G. Matheus	300	
<b>Travel Accidents</b>		
Aggregate	500	
Each Occurrence	100	
<b>LIFE &amp; HEALTH PROGRAM</b>		
<b>Prescription</b>		
Single	250.66	
Family	672.53	
P&C	339.89	
<b>Dental</b>		
Composite Rate	69.50	
Single	14.84	
2 Person	28.53	
Family	49.69	



**SINGLE AUDIT SECTION**



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail [info@scnco.com](mailto:info@scnco.com)

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Elizabeth School District (the "District") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 19, 2021.

### ***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) as a basis for designing 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 January 19, 2021.

## ***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

January 19, 2021



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL  
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

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

***Report on Compliance for Each Major Federal and State Program***

We have audited the City of Elizabeth School District's, County of Union, State of New Jersey compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the New Jersey *OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the City of Elizabeth School District's major federal and state programs for the year ended June 30, 2020. 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, 2020.

## **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

January 19, 2021

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2019	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Subrecipient Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Balance at June 30, 2020	
				From	To									Uncaptured Revenue/ Interfund Payable	Due to Grantor at June 30, 2020
93.778	1905J5MAP	N/A	1,151,246	7/1/2019	6/30/2020	\$	\$	1,151,246	(1,151,246)	\$	\$	\$	\$	\$	\$
U.S. Department of Education Passed - through State Department of Education: Medical Assistance Program (SEMI)															
Total General Fund															
Special Revenue Fund:															
U.S. Department of Education Passed - through State Department of Education:															
Special Education Cluster															
84.007	H027A190100	IDEA132020	6,754,914	7/1/2019	6/30/2020			3,345,427	(5,746,553)			(2,401,126)			
84.027	H027A180100	IDEA132019	7,569,140	7/1/2018	6/30/2019	(1,031,286)		1,797,481	(766,195)						
84.173	H173A190114	IDEA132020	146,909	7/1/2019	6/30/2020			146,666	(146,909)			(243)			
84.173	H173A180114	IDEA132019	142,019	7/1/2018	6/30/2019	(1,031,286)		5,289,574	(6,659,657)			(2,401,369)			
Total Special Education Cluster															
Special Revenue Fund:															
U.S. Department of Education Passed - through State Department of Education:															
E.S.S.A.															
84.010	S010A190030	NCLB132020	8,987,150	7/1/2019	6/30/2020			6,949,263	(8,189,824)			(1,240,561)			
84.010	S010A180030	NCLB132019	9,510,423	7/1/2018	6/30/2019	(1,420,553)		2,136,664	(716,111)		(473,967)				
84.010	S010A160030	NCLB132017	9,363,404	7/1/2016	6/30/2017	473,967									
84.010	S010A190030	NCLB132020	25,710	7/1/2019	6/30/2020			68,347	(133,881)			(65,534)			
84.010	S010A180030	NCLB132019	762,004	7/1/2018	6/30/2019	(131,648)		275,174	(143,526)			(45,426)			
84.010	S010A190030	NCLB132020	472,577	7/1/2019	6/30/2020	(101,169)		80,477	(125,903)			(21,675)			
84.367	S367A180029	NCLB132019	1,155,339	7/1/2019	6/30/2020			783,565	(1,000,315)						
84.367	S367A190029	NCLB132020	1,347,647	7/1/2019	6/30/2020	(235,330)		478,110	(242,780)			(48,495)			
84.424	S424A180031	NCLB132019	542,773	7/1/2019	6/30/2020			82,998	(131,493)			(113,973)			
84.424	S424A190031	NCLB132020	576,822	7/1/2019	6/30/2020	(44,493)		174,708	(30,215)			(48,495)			
84.365	S365A170030	NCLB132019	992,669	7/1/2019	6/30/2020	(148,599)		749,054	(863,027)			(34,583)			
84.365	S365A170030	NCLB132019	1,089,249	7/1/2018	6/30/2019	(148,599)		194,264	(45,665)						
84.365	S365A170030	NCLB132020	188,328	7/1/2019	6/30/2020			124,316	(158,899)			(34,583)			
84.365	S365A170030	NCLB132019	203,008	7/1/2018	6/30/2019	(28,748)		50,183	(21,435)		(473,967)				
Total E.S.S.A.															
84.002	N/A	N/A	90,000	7/1/2019	6/30/2020	(1,636,572)		18,014,571	(19,012,243)			(4,338,369)			
84.002	N/A	N/A	92,100	7/1/2018	6/30/2019	(21,150)		56,843	(67,284)			(10,441)			
84.048	V048A190030	N/A	327,594	7/1/2019	6/30/2020			144,169	(274,256)			(130,087)			
84.048	V048A180030	N/A	335,617	7/1/2018	6/30/2019	(43,657)		116,901							
84.048	V048A170030	N/A	305,596	7/1/2017	6/30/2018	(43,657)		43,657							
84.186	N/A	N/A	251,000	9/1/2003	6/30/2004	89,186									
12.355	N/A	N/A	872,246	9/1/2003	6/30/2004	88,276									
12.355	N/A	N/A	851,300	7/1/2018	6/30/2019	(6,867)		80,167	(79,862)						
84.938C	N/A	N/A						6,867							
Total Special Revenue Fund															
Enterprise Fund:															
U.S. Department of Agriculture Passed - through State Department of Education:															
Child Nutrition Cluster															
10.553	201N304N1099	N/A	3,076,398	9/1/2019	6/30/2020			2,912,643	(2,912,643)			(68,970)			
10.553	201N304N1099	N/A	163,575	3/15/2020	6/30/2020			94,785	(165,755)						
10.553	191N304N1099	N/A	4,231,799	9/1/2018	6/30/2019	(375,164)		3,751,664							
10.555	201N304N1099	N/A	906,593	3/15/2020	6/30/2020			6,703,006	(6,703,006)			(758,884)			
10.555	191N304N1099	N/A	9,749,821	9/1/2018	6/30/2019	(775,525)		147,709	(906,593)						
10.555	191N304N1099	N/A	1,157,232	9/1/2018	6/30/2019			952,267	(84,327)						
10.555	201N304N1099	N/A	55,504	9/1/2019	6/30/2020	88,625		55,504	(55,504)						
10.555	191N304N1099	N/A	77,339	9/1/2018	6/30/2019	(3,403)		3,403							
10.559	191N304N1099	N/A	375,039	9/1/2018	6/30/2019	(1,065,467)		13,670,570	(13,295,018)			(82,785)			
Total Child Nutrition Cluster															
10.551	191N304N1099	N/A	164,003	9/1/2018	6/30/2020			161,808	(164,003)			(2,195)			
10.558	181N304N1099	N/A	202,982	9/1/2018	6/30/2019	(15,915)		15,915							
10.558	181N304N1099	N/A	980,268	9/1/2018	6/30/2020	(29,176)		980,268	(980,268)						
10.582	191N304L1603	N/A	1,659,623	9/1/2019	6/30/2020			29,176							
10.582	181N304L1603	N/A	237,222	9/1/2019	6/30/2020	(35,325)		237,222	(237,222)						
10.582	181N304L1603	N/A	315,885	9/1/2018	6/30/2019	(1,145,383)		151,300,284	(14,676,511)			(830,049)			
Total Enterprise Fund															
Total Federal Financial Assistance															
\$ (3,771,197) \$ 3,429,610 \$ (348,587) \$ (4,338,369) \$ (473,967) \$ (5,158,418) \$ 138,245.00 \$ 231,119															

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

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

State Grantor Program Title	Grant or State Project Number	Grant Award	Grant Period		Unearned Revenue (Accounts Receivable)	Due to Grantor	Comptroller (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Reversions of Prior Years' Balances	(Accounts Receivable)	Balance at June 30, 2020		Memo
			From	To								Unearned Revenue/ Interfund Payable	Due to Grantor	
State Department of Education														
General Fund:														
State Aid Public - Cluster														
Equalization Aid	20-495-034-5120-078	\$ 336,807,690	07/01/19 to 06/30/20		\$	\$	\$ 303,310,135	\$ (336,807,690)	\$ 33,497,561	\$	\$	\$	\$	\$ 33,497,558
Equalization Aid	19-495-034-5120-078	321,671,446	07/01/18 to 06/30/19				31,952,278	(31,952,278)	(31,952,278)					321,671,446
Education Adequacy Aid	20-495-034-5120-083	28,521,068	07/01/19 to 06/30/20				25,684,477	(28,521,068)	2,836,593					28,521,068
Education Adequacy Aid	19-495-034-5120-083	28,521,068	07/01/18 to 06/30/19				2,833,056	(2,833,056)	(2,833,056)					28,521,068
Special Education Aid	20-495-034-5120-089	22,973,894	07/01/19 to 06/30/20				20,689,002	(22,973,894)	2,284,892					22,973,894
Special Education Aid	19-495-034-5120-089	22,973,894	07/01/18 to 06/30/19				2,282,044	(2,282,044)	(2,282,044)					22,973,894
Security Aid	20-495-034-5120-084	12,177,900	07/01/19 to 06/30/20				10,966,734	(12,177,900)	1,211,166					12,177,900
Security Aid	19-495-034-5120-084	12,177,900	07/01/18 to 06/30/19				1,209,656	(400,480,532)	(1,209,656)					12,177,900
Total State Aid Public - Cluster							398,927,382	(400,480,532)	1,553,822		(2,444,349)			39,830,208
Transportation Aid	20-495-034-5120-014	5,189,194	07/01/19 to 06/30/20				4,673,097	(5,189,194)	516,097					5,189,194
Transportation Aid	19-495-034-5120-014	5,189,194	07/01/18 to 06/30/19				515,453	(515,453)	(515,453)					5,189,194
Extraordinary Aid	20-495-034-5120-044	2,439,602	07/01/19 to 06/30/20				1,957,521	(2,439,602)	(2,439,602)					2,439,602
Extraordinary Aid	19-495-034-5120-044	1,966,410	07/01/18 to 06/30/19											1,966,410
Non Public Transportation Aid	N/A	75,050	07/01/19 to 06/30/19				75,050							75,050
Non Public Transportation Aid	N/A		07/01/18 to 06/30/20											
On-behalf TPAF non-contributory insurance	20-495-034-5094-004	741,821	07/01/19 to 06/30/20				741,821	(741,821)						741,821
On-behalf TPAF Pension	20-495-034-5094-002	41,387,303	07/01/19 to 06/30/20				41,387,303	(41,387,303)						41,387,303
On-behalf TPAF post retirement medical	20-495-034-5094-001	15,629,135	07/01/19 to 06/30/20				15,629,135	(15,629,135)						15,629,135
On-behalf TPAF long-term disability insurance	20-495-034-5094-004	33,627	07/01/19 to 06/30/20				33,627	(33,627)						33,627
Reimbursed TPAF Social Security Contributions	20-495-034-5094-005	15,629,587	07/01/19 to 06/30/20				15,629,587	(15,629,587)			(4,747)			15,629,587
Reimbursed TPAF Social Security Contributions	19-495-034-5094-005	15,146,218	07/01/18 to 06/30/19				741,802							15,146,218
Total General Fund					(2,774,373)		480,307,031	(481,530,821)	1,553,822		(2,444,349)			889,252,001
Special Revenue Fund:														
Preschool Education Aid	20-495-034-5120-086	48,759,569	07/01/19 to 06/30/20				43,823,968	(48,759,569)	4,444,648					44,314,921
Preschool Education Aid	19-495-034-5120-086	44,488,632	07/01/18 to 06/30/19				4,448,863	(4,448,863)	(4,448,863)			1,319,002		40,039,769
Early Childhood Wraparound Grant	20-495-034-5120-086	347,930	07/01/19 to 06/30/20				347,930	(347,930)						347,930
N.J. Nonpublic Aid:														
Auxiliary Services (Chapter 192):														
Home Instruction	20-100-034-5120-067	6,000	07/01/19 to 06/30/20					(913)						6,000
Home Instruction	19-100-034-5120-067	7,776	07/01/18 to 06/30/19				3,596						913	
Compensatory Education	20-100-034-5120-067	226,322	07/01/19 to 06/30/20				203,689	(198,420)						198,420
Compensatory Education	19-100-034-5120-067	291,880	07/01/18 to 06/30/19				77,732	(77,732)						369,612
English as a Second Language	20-100-034-5120-067	2,482	07/01/19 to 06/30/20				2,235	(2,482)						2,482
English as a Second Language	19-100-034-5120-067	4,314	07/01/18 to 06/30/19				3,106		(3,106)					7,420
Remedial Services (Chapter 193):														
Supplemental Instruction	20-100-034-5120-066	173,229	07/01/19 to 06/30/20				155,904	(116,730)						116,730
Supplemental Instruction	19-100-034-5120-066	160,971	07/01/18 to 06/30/19				12,839	(12,839)						173,810
Corrective Speech	20-100-034-5120-066	62,887	07/01/19 to 06/30/20				56,602	(31,534)						31,534
Corrective Speech	19-100-034-5120-066	44,640	07/01/18 to 06/30/19				1,071	(1,071)						45,711
Examination & Classification	20-100-034-5120-066	208,261	07/01/19 to 06/30/20				187,434	(167,410)						167,410
Examination & Classification	19-100-034-5120-066	214,024	07/01/18 to 06/30/19				24,010	(24,010)						238,034

CITY OF ELIZABETH SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

State Grantor Program Title	Grant or State Project Number	Grant Award	Grant Period From To	Balance at June 30, 2019		Comptroller (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Reversions of Prior Years' Balances	Balance at June 30, 2020		Memo	
				Unearned Revenue (Accounts Receivable)	Due to Grantor					Accounts Receivable	Unearned Revenue/ Interfund Payable		Due to Grantor
<b>State Department of Education - Continued</b>													
Special Revenue Fund-Continued:													
N.J. Nonpublic Aid-Continued:													
Security Aid Services	20-100-034-5120-509	\$ 191,250	07/01/19 to 06/30/20	\$	\$ 28,126	\$	\$ 191,250	\$ (138,183)	\$	\$	\$ 53,067	\$	
Security Aid Services	19-100-034-5120-509	205,200	07/01/18 to 06/30/19					(28,126)				138,183	
Transportation	20-100-034-5120-068	51,620	07/01/19 to 06/30/20				46,458	(51,620)				233,326	
Transportation	19-100-034-5120-068	52,786	07/01/18 to 06/30/19									51,620	
Textbook Aid	20-100-034-5120-064	59,614	07/01/19 to 06/30/20		2,066		59,614	(47,377)			12,237	52,786	
Textbook Aid	19-100-034-5120-064	65,789	07/01/19 to 06/30/18					(2,066)				67,855	
Technology Aid	20-100-034-5120-373	44,352	07/01/19 to 06/30/19		1,989		40,716	(29,735)			10,981	29,735	
Technology Aid	19-100-034-5120-373	132,675	07/01/18 to 06/30/19					(1,989)				46,341	
Nursing Services Aid	20-100-034-5120-070	132,696	07/01/18 to 06/30/19		26		123,675	(78,001)			45,674	78,001	
Nursing Services Aid	19-100-034-5120-070	95,101	07/01/18 to 06/30/19					(26)				132,722	
Advanced Computer Science Grant		81,405	07/01/19 to 06/30/20				13,695	(55,813)					
Advanced Computer Science Grant		89,097	07/01/19 to 06/30/20				54,593	(776)					
Building Capacities Pathways Grant		100,000	07/01/18 to 06/30/19				67,526	(68,302)					
Building Capacities Pathways Grant		100,000	07/01/18 to 06/30/19				5,277	(4,340)			4,340		
Building Capacities Pathways Grant		100,000	07/01/16 to 06/30/17		271					271		99,729	
Total Special Revenue Fund				1,787,658	150,965		49,833,025	(50,098,359)	(155,180)	1,319,273	278,564	4,489,901	86,990,081
Capital Projects Fund:													
New Jersey School Development Authority													
Additional State School Building Aid		\$ 127,017,909	N/A				323,948	(323,948)				39,876,011	87,141,898
(NJSDA Managed)													
Total Capital Projects Fund													
<b>State Department of Agriculture</b>													
Enterprise Fund:													
National School Lunch Program (State share)	20-100-010-3350-023	\$ 174,548	07/01/19 to 06/30/20				128,710	(174,548)				45,838	174,548
National School Lunch Program (State share)	19-100-010-3350-023	183,747	07/01/18 to 06/30/19				14,425			(45,838)			183,747
Total Enterprise Fund							143,135	(174,548)		(45,838)		45,838	358,295
Total Expenditures of State Awards				\$ (1,001,140)	\$ 150,965		\$ 530,607,139	\$ (532,127,677)	\$ 1,398,642	\$ 1,319,273	\$ 278,564	\$ 47,286,394	\$ 976,600,377

Less: On-Behalf amounts not utilized for determination of Major Programs:

- On-behalf TPAF non-contributory insurance \$ (741,821) \$ 741,821
- On-behalf TPAF Pension (41,387,303) 41,387,303
- On-behalf TPAF post retirement medical (15,629,135) 15,629,135
- On-behalf TPAF long-term disability insurance (33,627) 33,627
- On-behalf Additional State School Building Aid (323,948) 323,948

Total State Financial Assistance Subject to Single Audit \$ 472,491,305 \$ (474,011,843)

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



**City of Elizabeth School District**  
**Notes to the Schedules of Expenditures of Federal Awards**  
**and State Financial Assistance**  
**Year Ended June 30, 2020**

**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, 2020**

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

The net adjustment to reconcile from the budgetary basis to the GAAP basis \$1,549,607 consisting of \$1,553,822 for the general fund and (\$4,215) 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	\$1,151,246	\$479,976,999	\$481,128,245
Special Revenue Fund	19,012,234	46,280,435	65,292,669
Capital Projects Fund		323,948	323,948
Food Service Fund	14,676,511	174,548	14,851,059
	<u>34,839,991</u>	<u>526,755,930</u>	<u>561,595,921</u>
Adjustments:			
Local Share of Preschool Education Program		3,822,140	3,822,140
GAAP Adjustment		1,549,607	1,549,607
Total Awards & Financial Assistance	<u>\$34,839,991</u>	<u>\$532,127,677</u>	<u>\$566,967,668</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, 2020**

**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	\$6,317,214
Title II, Part A	115,028
Title III, Part A	409,943
Title III, Part A Immigrant	21,435
	<hr/>
	<u>\$6,863,620</u>

**NOTE 6: OTHER**

Revenues and expenditures reported in the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF pension contributions, post-retirement medical contributions and long-term disability insurance represents the amount paid by the state on behalf of the district for the year ended June 30, 2020. 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, 2020. 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, 2020**

**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>
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Child and Adult Care Food Program	10.558
Elementary and Secondary Education Act (Title I, Part A)	84.010

- |   |     |
|---|-----|
| (5) Program Threshold Determination:                                      |     |
| Type A Federal Program Threshold > \$1,045,200                            |     |
| Type B Federal Program Threshold <=\$1,045,200                            |     |
| (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, 2020**

**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
Transportation Aid	495-034-5120-014
Preschool Education Aid	495-034-5120-086

(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, 2020

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

Not Applicable





