

Annual Comprehensive Financial Report

of the

City of Elizabeth School District

County of Union

Elizabeth, New Jersey

For the Fiscal Year Ended June 30, 2021

Prepared by

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

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1-16
Roster of Officials	17
Consultants and Advisors	18
Organizational Chart	19
FINANCIAL SECTION	
Independent Auditor's Report	20-22
REQUIRED SUPPLEMENTARY INFORMATION - Part I	23
Management's Discussion and Analysis (Unaudited)	24-37
BASIC FINANCIAL STATEMENTS	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
Notes to the Financial Statements	51-100

TABLE OF CONTENTS (Continued)

	Page
REQUIRED SUPPLEMENTARY INFORMATION - Part II	101
C. Budgetary Comparison Schedules:	102
C-1 General Fund	103-113
C-1A Education Jobs Fund	114-122
C-2 Special Revenue Fund	123
C-3 Budget to GAAP Reconciliation	124
REQUIRED SUPPLEMENTARY INFORMATION - Part III	125
L. Schedules Related to Accounting and Reporting for Pension (GASB 68)	126
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability – Public Employees Retirement System – Eight Ten Years	127
L-2 Schedule of the District's Contributions – Public Employees Retirement System – Last Eight Years	128
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers Pension and Annuity Fund – Eight Ten Years	129
L-4 Schedules Related to Accounting and Reporting for Pension (GASB 68) Note to RSI III for the Fiscal Year Ended June 30, 2021	130
REQUIRED SUPPLEMENTARY INFORMATION - Part VI	131
M. Schedule Related to Accounting and Reporting for Postemployment Benefits Other Than Pensions (GASB 75)	132
M-1 Schedule of Changes in the Total OPEB Liability and Related Ratios – Last Four Years	133
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, 2021	134
OTHER SUPPLEMENTARY INFORMATION	135
D. School Based Budget Schedules	136
D-1 Combining Balance Sheet – General Fund	137
D-2 Schedule of Expenditures Allocated by Resource Type – Actual	138-172
D-3 Schedule of Blended Expenditures – Budget and Actual – Blended Resource Fund 15	173-278
E. Special Revenue Fund:	279
E-1 Combining Schedule of Revenues and Expenditures - Budgetary Basis	280
E-1a Combining Schedule of Revenues and Expenditures - Budgetary Basis Title I	281
E-1b Combining Schedule of Revenues and Expenditures - Budgetary Basis IDEA	282
E-1c Combining Schedule of Revenues and Expenditures - Budgetary Basis Title II	283

TABLE OF CONTENTS (Continued)

	Page
E. Special Revenue Fund (Continued):	
E-1d Combining Schedule of Revenues and Expenditures - Budgetary Basis Title III	284
E-1e Combining Schedule of Revenues and Expenditures - Budgetary Basis Title IV	285
E-1f Combining Schedule of Revenues and Expenditures - Budgetary Basis Adult Basic Skills	286
E-1g Combining Schedule of Revenues and Expenditures - Budgetary Basis Non-Public Programs	287
E-1h Combining Schedule of Revenues and Expenditures - Budgetary Basis Miscellaneous Programs	288-289
E-2 Demonstrably Effective Program Aid Schedule of Expenditures - Budgetary Basis	290
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	291
F-1 Summary Statement of Project Expenditures – Budgetary Basis	292
F-2 Summary Statement of Revenues, Expenditures and Changes In Fund Balance – Budgetary Basis	293
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	294
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	N/A
I. Long-Term Debt	295
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations Under Capital Leases	296
I-3 Budgetary Comparison Schedule - Debt Service Fund	N/A
I-4 Schedule of Obligations Under Mortgages	297

TABLE OF CONTENTS (Continued)

Page

STATISTICAL SECTION - UNAUDITED

J-1	Net Position by Component	298
J-2	Changes in Net Position	299-300
J-3	Fund Balances – Governmental Funds	301
J-4	Changes in Fund Balances – Governmental Funds	302
J-5	General Fund Other Local Revenue by Source	303
J-6	Assessed Value and Actual Value of Taxable Property	304
J-7	Direct and Overlapping Property Tax Rates	305
J-8	Principal Property Tax Payers – Current Year and Nine Years Ago	306
J-9	Property Tax Levies and Collections	307
J-10	Ratios of Outstanding Debt by Type	308
J-11	Ratios of Net General Bonded Debt Outstanding	309
J-12	Direct and Overlapping Governmental Activities Debt	310
J-13	Legal Debt Margin Information	311
J-14	Demographic and Economic Statistics	312
J-15	Principal Employers – Current Year and Nine Years Ago	313
J-16	Full-Time Equivalent District Employees by Function/Program	314
J-17	Operating Statistics	315
J-18	School Building Information	316-318
J-19	Schedule of Required Maintenance	319
J-20	Insurance Schedule	320-322

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	323-324
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	325-326
K-3	Schedule of Expenditures of Federal Awards, Schedule A	327-328
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	329-330
K-5	Notes to the Schedules of Expenditures of Awards and State Financial Assistance	331-333
K-6	Schedule of Findings and Questioned Costs	334-336
K-7	Schedule of Prior Audit Findings	337

INTRODUCTORY SECTION



Olga Hugelmeyer
Superintendent of Schools

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

February 15, 2022

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

Dear Board Members:

The annual comprehensive financial report of the Elizabeth Schools' District (District) for the fiscal year ended June 30, 2021 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 annual comprehensive 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 2020-2021 school year with an enrollment of 27,143 students, which is 637 students below 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>
2021	27,143	(2.29%)
2020	27,780	1.13%
2019	27,470	0.93%
2018	27,218	2.31%
2017	26,604	2.11%

ECONOMIC CONDITION AND OUTLOOK

The City of Elizabeth is the fourth largest municipality and the third largest school district in the State of New Jersey. The residential community is diverse and expanding. The City's population increased from 124,969 in the 2010 census to 137,298 in the 2020 census. During the period from 2000 through 2021 the school population increased by 8,371 students from an enrollment of 18,772 to 27,143 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 2020-2021 school year, the Elizabeth Public Schools (EPS) continued to act upon its promise of providing an innovative and personalized learning environment that ensures that every child achieves excellence, albeit under extremely challenging and unique circumstances due to the COVID-19 pandemic and the necessity of virtual instruction for most of the school year (schools were closed for in-person learning from September 2020-April 2021) for students at every grade level.

The district implemented the grants and initiatives funded to the Board of Education in the most effective manner possible 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 types of programs that we implemented and the way each was put into practice was affected by the changes to the district's administration of standardized assessments from September 2020 through June 2021. Due to COVID-19 and the resulting school closures to in-person learning for a majority of the 2020-2021 school year, the State of New Jersey cancelled the 2021 springtime administration of the New Jersey Student Learning Assessments (NJSLA) and replaced it with the fall administration of the Start Strong assessment to satisfy the federal statewide assessment requirement for the 2020-2021 school year. ACCESS for ELLs and Dynamic Learning Maps (DLM) were administered in the spring 2021 to students who had met guidelines for participation and had returned to in-person learning.

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 2020-2021 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 are kept small with no more than 15 students to each teacher. Training in the High/Scope Approach to Early Childhood Education is provided to all new Early Childhood team members, along with refresher courses for more experienced professionals. The High/Scope approach to preschool education enables young children to take initiative and develop their social, intellectual, and physical capacities.

For Literacy K-3, DRA2, benchmark, and state assessment data were extensively examined 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, identify need and areas of growth. Plans for student growth were developed at the school level based on SMART goals directly developed from grade level benchmarks.

Children in grades K- 3 who score in the lowest 25% on formative and summative assessments are provided various interventions including tutoring when applicable. Students identified as in need of this intensive and specifically focused assistance receive small group instruction. Teachers are trained to diagnose the areas of difficulty of the student and to assist him/her with overcoming these roadblocks in order to foster his/her learning and to help him/her stay on level with the rest of the class in the area of reading development.

The language arts literacy program in grades 4-10, Literacy is Essential to Adolescent Development and Success or LEADS, is thematic based and consists of multiple writing tasks and project-based learning. The LEADS program continues to provide intensive training in basic reading skills and emphasizes the art of writing, introducing our young readers to high quality classic and contemporary children's literature. Our literature series features the literary works of a diverse field of authors that teaches the valuable concepts of reading, writing, and grammar while also introducing life and culture lessons.

In addition to providing our students with the best possible opportunity to learn to read early and well, literacy programs help to develop a passion for the written and spoken word in all of our students. We also aim to promote social awareness through literary instruction and to develop the idea of reading as a lifelong pursuit.

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

The goals of EPS are college preparedness, career readiness, and "on-time" graduation which it meets by offering excellent educational experiences through unique educational programs. Elizabeth requires high school students to earn a minimum of 120 credits to graduate and provides instructional time from 7:45 am – 2:49 pm every day.

A record 1,637 students graduated from Elizabeth high schools during commencement ceremonies, which were successfully held for each of the seven high schools as indoor, in-person events on June 25-29, 2021 at the Thomas G. Dunn Sports Center in accordance with COVID-19 mandates and protocols. Additionally, two of our high schools, Elizabeth High School – Frank J. Cicarell Academy (EHS – FJC) and Alexander Hamilton Preparatory Academy, were ranked by US News & World Report among the top 50 most challenging high schools in New Jersey and top 1,200 nationally.

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

EPS has collaborated with Unity, Inc., New Jersey Institute of Technology, and Oculus, to continue expanding student access and opportunities to participate in high-quality advanced computer science education.

A new course sequence was created that allows students who complete the Developing Augment and Virtual Reality Applications 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 has also been created based on the continuous evaluation of the course implementation and recruitment plan, including maintenance of an advisory board and 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 is designed and created in-district and the application software is free for educational institutions.

EPS, 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 EPS 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.

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

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.

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. EPS continues to achieve excellence in athletics as several athletes and teams earned outstanding recognitions and awards from various media outlets despite the affect the pandemic had on athletics, especially during the fall and winter seasons.

Among the district's athletics highlights are Seniors Vance Thelemaque and Antonio Roopchand, junior Greg McQueen, and sophomore Zyeim Lawrence having collectively qualified to participate in the 4x400 relay, 800m sprint relay, Swedish 1000m Relay, and the open 200m for the 2021 Nike Outdoor Nationals Track and Field Championships at the legendary Hayward Field in Eugene, Oregon. Led by head coach Austin Holman and sprints coach Anthony Williams, Elizabeth boasted the number one 4x400 relay team in the state, winning the New Jersey Meet of Champions and running a time of 3:18.51, besting the Nationals meet standard of 3:20.00. Elizabeth is also home to the number two open 200m runner in McQueen who came in under the National Standard of 21.80 with his time of 21.63 seconds. At the nationals, the four boys placed 3rd in the 1000m Relay, 6th in the 800m Relay and 3rd in the 4x400m Relay, earning 3x All-American recognition. Sophomore wrestler Isabella Santos, who competed in the 100 lb. weight class, became the first Elizabeth High School wrestler ever to win a state championship. EPS athletic director Ben Candelino was one of 33 coaches inducted to the New Jersey Scholastic Coaches Association (NJSCA) Coaches Hall of Fame as part of the Class of 2020 for his highly decorated coaching career as the longtime head coach of the EHS boys basketball team. EPS also continued 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.

While the pandemic certainly affected the activities offered during 2020-2021, EPS remained committed to its arts-rich culture that provides students access to education in music, arts, visual arts, theater, and dance. EPS has traditionally sought opportunities to expand arts education for students by establishing partnerships with fine and performing arts organizations.

Among the highlights of Elizabeth's arts program during the 2020-2021 school year was Elizabeth Public Schools once again being honored with the Best Communities for Music Education designation from the NAMM Foundation for its outstanding commitment to music education, two Thomas Jefferson Arts Academy virtual winter plays receiving a combined 11 Foxy Awards nominations from Montclair State University for the annual MSU Theater Night Awards, and the EHS Marching Band performing their full 2020 program "We Will Never Disappoint" for the first time on Williams Field in Elizabeth in front of friends and family, in spite of the pandemic, to conclude their season.

Another important part of teaching and learning is the need to boost student performance on state tests. EPS 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 2020-2021 school year due to the COVID-19 pandemic. The State of New Jersey, due to schools being closed to varying degrees throughout the state for the 2020-2021 school year, cancelled the Spring 2021 administration of the New Jersey Student Learning Assessments (NJSLA). In place of the Spring 2021 NJSLA administration, the district will administer the Start Strong Assessments in Fall 2021 during the 2021-2022 school year.

All academic programs were affected due to the school closures from September 2020 through March/April 2021. During the time schools were closed to students, EPS offered a virtual instructional model to continue teaching and learning for students while at home. The district welcomed back the autism program to in-person instruction in November 2020, but those students were required to return to remote instruction after a couple weeks after an increase in community COVID cases. They would be the first to return to in-person learning again in the

spring on March 22, followed by students in grades PK-3 (April 19), grades 4-5 (April 26), grades 6-8 (April 28), and grades 9-12 for general education and self-contained (April 29).

The district did not host its after-school program during the 2020-2021 school year due to the COVID-19 pandemic and students being in remote instruction for the vast majority of the school year. During virtual instruction, students were still afforded "office hours" after school during which they could speak with their teachers via videoconference to receive supplemental instruction for challenging lessons and assignments. The district typically hosts an after-school program from October through May at various school locations where students receive assistance from certified teachers in the areas of reading, language arts, and mathematics and/or participate in extracurricular activities. Teachers also help students master all-important test-taking strategies in preparation for the NJSLA and district assessments.

Achievement-Focused Workforce

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

Great attention is paid to providing the district's administrative team members with the skills and knowledge necessary to serve effectively as educational leaders. The Equity and Excellence Task force examines the district's problem of practice; identifying key areas of focus; and continuing its work in implementing and communicating the vision, promise, and core beliefs of EPS throughout the district with a uniquely strong focus on equity in an effort to ensure that "every child achieves excellence."

Through leadership and professional development, EPS has identified five levels for educational equity, which include data to drive instruction, teaching and learning and the student learning standards, literacy PK-3, 8th grade algebra, and high school persistence and advancement.

Leaders and teachers engaged in monthly Peer Learning Community (PLC) meetings and data dives focused on early literacy in grades PK-3 and Algebra in 8th grade. Using the Five Whys Protocol for each data dive, leaders shared the causal factors and findings with teachers at the school level to gather feedback on how to ensure excellence, high expectations and equity for all students.

This on-going work by district leaders and teachers helped inform the design of the EPS Strategy Map for the Steps for Success.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2020-2021. 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 EPS staff development employees who themselves have had extensive training and experience. Training in virtual instructional platforms and the use of various software was vital to the success of and growth of the district's instructional staff during virtual instruction due to schools being close as a result of the lingering high COVID-19 transmission rate.

The ability of EPS to provide support to families was perhaps never more important than during the months that schools were closed due to the pandemic. The district assisted students and families through providing online tutorials in various subjects related to remote instruction via the Parent Virtual Academy. These valuable tutorials helped ensure that students and families could navigate the use of technology to allow for education to continue and for teachers to have greater support in providing rigorous and high-quality instruction through distance learning.

EPS 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 Elizabeth Public Schools is enhanced significantly through the use of technology. EPS is a one-to-one school district with computer access being provided to every single child from Pre-K 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 while schools were closed to students. 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, EPS 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 is among school districts throughout the United States that has been selected to the Digital Promise League of Innovative Schools. The League, an initiative of Digital Promise, is a coalition of forward-thinking school districts and their leaders that represent an invaluable trove of insights, ideas, and experiences for how to transform teaching and learning. Digital Promise is an independent, bipartisan nonprofit with a mission to improve the opportunity to learn for all Americans through technology and research.

Currently, EPS is one of 114 school districts in 34 states. League members share lessons learned, participate in national and regional forums, and partner with research institutions, technology developers, and one another to deliver better results for students.

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

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 EPS 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 EPS 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 EPS 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. EPS continued to use PowerSchool® Premier in 2020-2021, 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 virtual learning platform during the 2020-2021 school year.

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 2020-2021. The Pledge asks members of the EPS Professional Community to treat people as they wish to be treated, understand that the school community is a "special place", listen to others respectfully, speak in a calm voice, dress appropriately, inspire the best in oneself and others, care about others, and be a life-long learner. The Pledge has helped serve to change our district's culture and increasing staff morale by treating people well.

The district's efforts to increase safety and discipline also falls in line with creating a loving and caring environment. All 36 district schools currently participate in the school uniform program, which now includes over 28,000 students in uniform. Research has indicated that the use of school uniforms has a positive impact on student achievement and student discipline.

With the threat of security challenges being an unfortunate part of present-day America, the district continues to update its Crisis Response Plan with an all-encompassing updated crisis plan provided to all schools and offices. A district-wide school security drills online reporting system is used to streamline recordkeeping, provide greater accountability, and provide timely, accurate reports to the Department of Education. Crisis drills were not implemented while schools were closed for virtual instruction. Upon their return in March/April 2021, crisis drills resumed with discussions among students and teachers of what protocols would take place for the various drills, such as a lockdown or evacuation, while remaining in the classroom.

In harmony with anti-bullying legislation that was passed by the State of New Jersey, EPS operates the "No Bully Zone" webpage, which resides on the EPS 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 EPS and several district schools have received state and national recognition for their character education programs. Donald Stewart Early Childhood Center School No. 51 and Alexander Hamilton Preparatory Academy were among 21 schools to be recognized as 2021 New Jersey Schools of Character and 47 schools to be recognized as a 2021 National School of Character by Character.org. 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.

EPS is now home to twelve district schools that have been designated as state schools of character, nine of which received national school of character honors as well. Donald Stewart Early Childhood Center School No. 51, with its 2021 designation, joined Juan Pablo Duarte – José Julián Martí School No. 28 as the only district schools to have received State and National School of Character honors twice.

Past and present recipients include Nicholas S. La Corte-Peterstown School No. 3 (2016), which also received the National School of Character designation; 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); Victor Mravlag School No. 21 (2020); William F. Halloran School No. 22 (2020), which also received National School of Character honors; Juan Pablo Duarte – José Julián Martí School No. 28 (2015, 2020), which also received National School of Character honors twice; Dr. Albert Einstein Academy School No. 29 (2019), which also was named a National School of Character; Frances C. Smith Early Childhood Center School No. 50 (2019), which received State and National School of Character honors; Donald Stewart Center for Early Childhood School No. 51 (2016, 2021), which also received the National School of Character designation twice; Dr. Martin Luther King Jr. Early Childhood Center School No. 52 (2020); Alexander Hamilton Preparatory Academy (2021), which also was named a National School of Character; and John E. Dwyer Technology Academy (2020), which also received the National School of Character honor.

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. EPS operated sites at nearly all school sites 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. Over 250 food service workers helped prepare and serve approximately 3.2 million meals during 2020-2021.

Additionally, EPS 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.

Organizational Effectiveness

One of the greatest instruments currently used by Elizabeth Public Schools to measure organizational effectiveness is the Steps to Success. A core team of EPS educators worked together to identify specific grade levels and key indicators of being on track for readiness for college or a career at the end of high school. The team was made up of one assistant superintendent, one instructional director, principals, vice principals, supervisors, and instructional coaches. There were representatives of Pre-K, elementary, and high school, math and language arts, and bilingual and special education. Monthly meetings were held throughout the 2015-2016 school year to continue development, with the final product of the Steps to Success being presented for the first time at the Administrators' Institute in July 2016. District baseline data was later shared for each of the steps in a presentation and each principal received their school's baseline data.

One method Assistant Superintendents use to continue monitoring schools' progress on the Steps to Success is 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 on 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 2020-2021 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 to complete necessary capital project upgrades during the 2020-2021 school year. Those projects included replacing emergency generator at George Washington Academy School No. 1 (in-progress), installing rubber surfacing for playgrounds at School No. 1, Jerome Dunn Academy School No. 9, Nicholas Murray Butler School No. 23, Dr. Orlando Edreira Academy School No. 26, Dr. Antonia Pantoja School No. 27, Juan Pablo Duarte – José Julián Martí School No. 28, Dr. Albert Einstein Academy School No. 29, Chessie Dentley Roberts Academy School No. 30, Frances C. Smith ECC School No. 50, Donald Stewart ECC School No. 51, and Dr. Martin Luther King, Jr. ECC School No. 52; providing Needlepoint Bipolar Ionization Air Purifications system at School No. 1, School No. 9, School No. 50, John E. Dwyer Technology Academy, and Admiral William F. Halsey, Jr. Health & Public Safety Academy; replacing window shades at School No. 1, School No. 9, Benjamin Franklin School No. 13, Woodrow Wilson School No. 19, and Thomas A. Edison Career and Technical Academy; replacing window and stage curtains at Winfield Scott School No. 2, Madison – Monroe School No. 16, School No. 19, John Marshall School No. 20, and Thomas Jefferson Arts Academy; replacing the intercom system at Nicholas S. LaCorte – Peterstown School No. 3 (in-progress); replacing upper roof and restoration of building envelope at Joseph Battin School No. 4; painting stairwells and first, second, and third floor hallways at Mabel G. Holmes School No. 5; replacing multi-purpose room HVAC in School No. 5B; replacing hot water heater at School No. 5, Abraham Lincoln School No. 14, Juan Pablo Duarte – José Julián Martí School No. 28, and Edison Career and Technical Academy; replacing HVAC and painting entire building of Toussaint L'Ouverture – Marquis de Lafayette School No. 6; replacing boiler, sidewalk, stucco & roof gutters at Elmora School No. 12 (in-progress); adding HVAC unit to main office at School No. 13; painting stairwells and hallways at Christopher Columbus School No. 15 and Edison Career and Technical Academy; painting entire building of School No. 16; replacing floors of 6 TCUs at

School No. 16 (in-progress); replacing 9 HVAC units in classrooms at Sonia Sotomayor School No. 25; replacing hot water storage tanks at School No. 27; installing field netting and replacing turf at School No. 28; replacing boilers at School No. 29; replacing main gate at School No. 30; replacing rooftop HVAC at School No. 50; replacing roof and installing HVAC system in TCUs at Dwyer Technology Academy Annex (in-progress); replacing boilers at Jefferson Arts Academy (in-progress); replacing roof (in-progress), replacing cafeteria HVAC unit, and repairing all windows at Edison Career and Technical Academy; installing a camera and video management system with intrusion and access control system, as well as an intercom paging system with cafeteria and gymnasium audio system, at Katherine Johnson, Dorothy Vaughan and Mary Jackson STEM Academy; gutter replacement at all district's TCU's; installing sixteen 360-degree multi-directional exterior cameras throughout the district; upgrading existing bus yard cameras; resurfacing the track located at Williams Field; replacing the gym floor (in-progress), curtains/partitions (in-progress), and gym wall pads at the Thomas G. Dunn Sports Center; and installing UVC lights disinfection system in bathrooms (in-progress), providing medical grade HEPA filter and UV-C air purifiers, installing water filler stations (in-progress), and converting interior/exterior analog cameras throughout the entire school district.

It is also imperative to note that during 2020-2021, team members of the Division of Plant, Property, and Equipment made heroic contributions to the operation of our schools and the ability for students and certified staff to return to their school facilities for in-person learning. They performed extensive daily cleaning and sanitizing of school facilities in accordance with COVID-19 protocols, including multiple deep cleanings on a weekly basis. As essential workers, they served on the front lines of our school operations to ensure that students and team members would remain as safe and healthy as possible while inside our school buildings and administrative offices as teaching and learning took place. They served as caretakers of our buildings throughout the school year, both during remote instructional time and during in-person instruction. Their extraordinary dedication, along with the same exceptional devotion from other essential workers such as our food service workers and security guards, made it possible for our schools to successfully return to in-person learning after a one-year hiatus.

The 2020-2021 school year was unprecedented and incredibly challenging for students and staff alike. Many steps were taken and initiatives launched that we feel will have a significant impact on student achievement, including the district's use of technology to enhance teaching and learning and communicate to the members of the learning community well into the future.

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, 2021, 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, 2021.

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, 2021.

<u>Revenue</u>	<u>Amount</u>	<u>Percentage of Total</u>
Local Sources	\$70,702,463	10.69%
State Sources	553,585,892	83.68%
Federal Sources	37,229,129	5.63%
	<u>\$661,517,484</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, 2021.

<u>Expenditures</u>	<u>Amount</u>	<u>Percentage of Total</u>
Current Expense		
Instruction	\$229,466,564	36.47%
Undistributed	388,712,362	61.78%
Capital Outlay	10,349,438	1.65%
Special Schools	613,389	0.10%
	<u>\$629,141,753</u>	<u>100.00%</u>

DEBT ADMINISTRATION

At June 30, 2021, 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

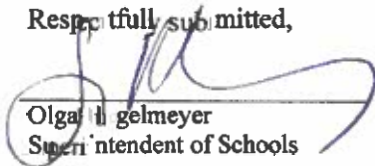
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

OTHER INFORMATION

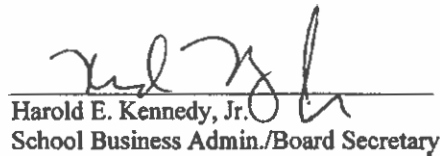
State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Suplee, Clooney and Company, CPA's, was selected by the Board. In addition to meeting the requirements set forth in state statutes, the audit also was designed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



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

Office of the School Business Administrator/Board Secretary

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

Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2021

Members of the Board of Education

Term Expires

Rosa Moreno-Ortega, President	January, 2024
Iliana Chevres, Vice President	January, 2025
Nathalie Alcaide-Hernandez	January, 2023
Diana Barbosa	January, 2023
Stanley Neron	January, 2023
Maria Z. Carvalho	January, 2024
Jerry Jacobs	January, 2024
Charlene B. Dorgely	January, 2025
Stephanie Goncalves Pestana	January, 2025

Other Officials

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

Elizabeth School District
Elizabeth, New Jersey

Consultants and Advisors
June 30, 2021

Independent Auditors

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

Co-General Counsel/Board Attorney

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

Co-General Counsel/Board Attorney

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

Fiscal Agent

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

Official Depository

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

FINANCIAL SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Elizabeth School District, County of Union, New Jersey as of and for the year ended June 30, 2021, 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 and each major fund of the City of Elizabeth School District, County of Union, New Jersey as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the basic financial statements, in 2021, the District adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities (an Amendment of GASB Statement No. 34). Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information in Exhibit C-1 through C-3, the schedules related to accounting and reporting for pensions in Exhibit L-1 through L-4 and the schedules related to accounting and reporting for postretirement benefits other than pensions (OPEB) on Exhibit M-1 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.

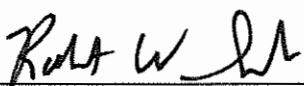
The other information, such as the introductory and statistical sections, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 15, 2022 on our consideration of the City of Elizabeth School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on effectiveness of the City of Elizabeth School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Elizabeth School District's internal control over financial reporting and compliance.



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 948

February 15, 2022

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, 2021 (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, 2021. 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.

The Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. Certain comparative information between the current year (2020-2021) and the prior year (2019-2020) is required to be presented in the MD&A. In fiscal year 2021 the District implemented GASB Statement No. 84- Fiduciary Activities. Prior fiscal year 2020 information was restated where information was available.

Financial Highlights

Key financial highlights for fiscal year 2021 are as follows:

- In total, net position increased \$36,831,690 to \$187,057,083. Net position of governmental activities increased \$34,124,235.

Net position of business-type activities, which represent food service operations, increased \$2,707,455 or 470 percent from fiscal year 2020.

- General revenues accounted for \$541,992,752 or 75 percent of total revenues of \$721,138,611. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$179,145,859 or 25 percent of total revenues.
- The District had \$684,306,921 in expenses; \$178,521,565 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$541,992,752 were adequate to provide for the balance of these programs.
- In the Governmental Fund Statements, the General Fund had \$590,578,521 in revenues and other financing sources and \$556,422,816 in expenses and other financing uses. The General Fund reported a fund balances at June 30, 2021 of \$31,846,803, which is an increase of \$34,155,705 in comparison with prior years.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Unaudited)

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 governmental-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.

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, 2021
(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 2021?" 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, 2021
(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, 2021
(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, 2021 and 2020.

TABLE 1
NET POSITION (IN MILLIONS)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u> <u>(as restated)</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u> <u>(as restated)</u>
ASSETS						
Current & Other Assets	\$94.61	\$41.47	\$4.45	\$2.22	99.06	\$43.69
Capital Assets	388.74	400.14	0.27	0.03	389.01	400.16
Total Assets	<u>483.35</u>	<u>441.60</u>	<u>4.72</u>	<u>2.25</u>	<u>488.07</u>	<u>443.85</u>
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Related	<u>36.96</u>	<u>41.07</u>			<u>36.96</u>	<u>41.07</u>
LIABILITIES						
Long-Term Liabilities	189.05	206.54	0.70	0.69	189.75	207.23
Other Liabilities	<u>78.22</u>	<u>58.25</u>	<u>0.73</u>	<u>1.21</u>	<u>78.95</u>	<u>59.46</u>
Total Liabilities	<u>267.26</u>	<u>264.80</u>	<u>1.44</u>	<u>1.89</u>	<u>268.70</u>	<u>266.69</u>
DEFERRED INFLOWS OF RESOURCES:						
Pension Related	<u>69.28</u>	<u>68.22</u>			<u>69.28</u>	<u>68.22</u>
NET POSITION						
Net investment in						
Capital Assets	373.99	379.24	0.27	0.03	374.26	379.26
Restricted	22.98	4.56				4.56
Unrestricted:						
Other (deficit)	<u>(213.21)</u>	<u>(234.14)</u>	<u>3.02</u>	<u>0.33</u>	<u>(210.19)</u>	<u>(233.81)</u>
Total Net Position	<u>\$183.77</u>	<u>\$149.65</u>	<u>\$3.28</u>	<u>\$0.36</u>	<u>\$187.06</u>	<u>\$150.01</u>

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(Unaudited)**

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2021 and 2020.

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

	Governmental Activities		Business Activities		Total	
	<u>2021</u>	<u>2020</u> (as restated)	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u> (as restated)
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$165.89	\$133.49	\$12.63	\$14.85	178.52	\$148.35
Charges for Services	0.24		0.39	1.67	0.62	1.67
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	471.80	445.20			471.80	445.20
Other Revenues	10.38	4.72			10.38	4.72
	<u>708.12</u>	<u>643.23</u>	<u>13.02</u>	<u>16.52</u>	<u>721.14</u>	<u>659.75</u>
Expenses:						
Instruction	412.67	395.17			412.67	395.17
Pupils and Instructional Staff	104.89	100.25			104.89	100.25
General & School Adm, Central Serv & Adm Technology	54.42	48.27			54.42	48.27
Maintenance	68.53	70.93			68.53	70.93
Transportation	11.15	22.45			11.15	22.45
Interest on Long-Term Debt	0.01	0.01			0.01	0.01
Other	22.35	22.94			22.35	22.94
Business-Type			10.31	16.98	10.31	16.98
Total Expenses	<u>674.00</u>	<u>660.01</u>	<u>10.31</u>	<u>16.98</u>	<u>684.31</u>	<u>676.99</u>
Change in Net Position	34.12	(16.78)	2.71	(0.46)	36.83	(17.25)
Net Position July 1,	<u>149.65</u>	<u>166.43</u>	<u>0.58</u>	<u>1.04</u>	<u>150.23</u>	<u>167.47</u>
Net Position June 30,	<u>\$183.77</u>	<u>\$149.65</u>	<u>\$3.28</u>	<u>\$0.58</u>	<u>\$187.06</u>	<u>\$150.22</u>

Both revenues and expenses increased mainly as a result of the district recognizing higher 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, 2021
(Unaudited)**

Governmental Activities

The Statement of Activities reflects the cost of program services and the charges for services and operating grants and contributions offsetting those services. The table below, for government activities, indicates the total cost of services and the net cost of services. It identifies the cost of these services supported by unrestricted state entitlements for the fiscal year ended June 30, 2021 and 2020.

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

	Total Cost of Services 2021	Total Cost of Services 2020	Net Cost of Services 2021	Net Cost of Services 2020
Instruction	\$412.67	\$395.17	\$287.99	\$291.68
Pupils and Instructional Staff	104.89	100.25	78.41	80.32
General. & School Admin, Central				
Services & Admin Technology	54.42	48.27	50.19	46.28
Maintenance	68.53	70.93	63.54	68.34
Transportation	11.15	22.45	5.39	16.95
Interest on Long-Term Debt	.01	.01	.01	.01
Other	22.35	22.94	22.35	22.94
Total Expenses	<u>\$674.</u>	<u>\$660.01</u>	<u>\$507.87</u>	<u>\$526.52</u>

The School District's Funds

The District's governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds had revenues and other financing sources of \$663,313,635 and expenditures of \$629,141,753. Governmental funds reported fund balances of \$27,928,208 which is a decrease of (\$6,243,674) 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 \$13,015,869 and operating expenses of \$10,308,414 for fiscal year 2021. Total revenues decreased (\$3,503,873) and operating expenses decreased (\$6,676,141) 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, 2021
(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 \$486,004,808, which included a local tax levy of \$59,813,124. Appropriations and other financing uses were budgeted at \$503,845,083. The District anticipated budgeted fund balance of \$9,998,449 and prior year encumbrances of \$861,170 in its 2020-2021 budget. General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$34,917,936. Actual revenues and other financing sources were \$591,340,752 and expenditures were \$556,422,816.

The State of New Jersey reimbursed the District \$15,779,387 during the year ended June 30, 2021 for the employer's share of social security contributions for TPAF members and contributed \$75,344,497 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, 2021
(Unaudited)

Capital Assets

At the end of fiscal year 2021, the District had \$388,743,512 invested in capital assets, \$388,772,510 in governmental business activities.

The table below reflects fiscal years 2021 and 2020 balances:

TABLE 4
CAPITAL ASSETS AT YEAR END (IN MILLIONS)

	Governmental Activities		Business Activities		Total	
	<u>2021</u>	<u>2020</u> (as restated)	<u>2021</u>	<u>2020</u> (as restated)	<u>2021</u>	<u>2020</u> (as restated)
Land	\$43.54	\$43.54			\$43.54	\$43.54
Construction in Progress		61.89				61.89
Building & Building Improvements	321.46	269.10			321.46	269.10
Furniture and Equipment	12.06	17.87	\$0.01	\$0.01	12.08	17.88
Vehicles and Buses	0.13	0.83	0.01	0.01	0.14	0.84
Equipment under Capital Leases	11.55	6.91			11.55	6.91
	<u>\$388.74</u>	<u>\$400.13</u>	<u>\$0.02</u>	<u>\$0.02</u>	<u>\$388.77</u>	<u>\$400.15</u>

Debt Administration

At June 30, 2021, the School District had \$189,045,326 of outstanding governmental fund debt. Of this amount, \$17,097,236 is for compensated absences; \$14,472,611 for various capital leases; \$277,250 for mortgage payable and \$157,198,229 in net pension liability. The Proprietary Fund had \$700,418 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, 2021
(Unaudited)

Economic Factors and Next Year's Budget

The District's 2021-2022 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 2021-2022 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, 2021
(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 2021-2022, 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, 2021
(Unaudited)

Economic Factors and Next Year’s Budget (continued)

The Advancement Via Individual Determination (AVID) program will continue to expand in 2021-2022. 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 2021-2022 budget is the manner in which the District is addressing needs of the school community.

The District has purchased a building and rented 2 buildings to address our increased student population:

- Benedictine Academy
- Our Lady of Fatima (School #3 Annex)
- St. Genevieve’s (Elizabeth High School 9th Grade Academy)

The District is going to replace the roofs at:

- Joseph Battin School No. 4
- John E. Dwyer Technology Academy
- Thomas A. Edison Career & Technical Academy

Another highlight of the 2021-2022 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, 2021
(Unaudited)

Economic Factors and Next Year's Budget (continued)

The Elizabeth Board of Education's 2021-2022 budget has been developed with these directives in mind. Amounts available for appropriations are \$526,975,005 from the general fund budget and \$69,700,968 from the Special Revenue budget for a total budget of \$596,675,973.

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, 2021.

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, 2021

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 79,500,898	\$ 1,029,995	\$ 80,530,893
Receivables, net	14,014,928	3,077,393	17,092,321
Other Assets	1,094,770		1,094,770
Inventory		343,680	343,680
Capital assets:			
Land and Construction in progress	43,536,143		43,536,143
Other Capital Assets net of depreciation	<u>345,207,369</u>	<u>267,747</u>	<u>345,475,115</u>
Total assets	<u>483,354,108</u>	<u>4,718,815</u>	<u>488,072,923</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	<u>36,957,137</u>		<u>36,957,137</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 52,213,090	\$ 466,583	\$ 52,679,673
Payroll deductions payable	19,622,760		19,622,760
State unemployment insurance payable	498,334		498,334
Accrued liabilities	2,359,341	-	2,359,341
Payable to state government	423,544	-	423,544
Payable to federal government	43,657		43,657
Unearned revenue	3,056,318	268,293	3,324,611
Noncurrent liabilities:			
Due within one year			
Capital leases and Mortgage payable	4,362,136		4,362,136
Compensated absences payable	266,658		266,658
Due beyond one year			
Capital leases and Mortgage payable	10,387,725		10,387,725
Compensated absences payable	16,830,578	700,418	17,530,996
Net pension liability	<u>157,198,229</u>		<u>157,198,229</u>
Total liabilities	<u>267,262,371</u>	<u>1,435,294</u>	<u>268,697,665</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related	<u>69,275,313</u>		<u>69,275,313</u>
NET POSITION			
Net investment in capital assets	373,993,651	267,747	374,261,397
Restricted for:			-
Special Revenue Fund	483,897		483,897
Capital Projects	18,323,798		18,323,798
Other Purposes	4,177,259		4,177,259
Unrestricted (deficit)	<u>(213,205,042)</u>	<u>3,015,774</u>	<u>(210,189,268)</u>
Total net position	<u>\$ 183,773,561</u>	<u>\$ 3,283,521</u>	<u>\$ 187,057,082</u>

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, 2021

FUNCTIONS / PROGRAMS	Expenses	Indirect Expenses Allocation	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
				Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
Instruction:								
Regular	\$ 167,943,198	\$ 73,707,823	\$ -	\$ 68,024,772	\$ -	\$ (173,626,248)	\$ -	\$ (173,626,248)
Special education	73,724,906	34,392,957	-	37,433,565	-	(70,684,298)	-	(70,684,298)
Other	39,468,340	17,327,178	-	17,505,263	-	(39,290,255)	-	(39,290,255)
School-sponsored/Other instructional	4,191,503	1,605,157	-	1,624,042	-	(4,172,618)	-	(4,172,618)
Community service	208,285	96,182	-	91,942	-	(212,526)	-	(212,526)
Support services:								
Tuition	26,483,761	(26,483,761)	-	-	-	-	-	-
Student & instruction related services	78,921,357	25,987,904	237,760	26,241,887	-	(78,409,614)	-	(78,409,614)
School administrative services	16,941,184	982,852	-	379,823	-	(17,544,213)	-	(17,544,213)
General administrative services	5,936,786	6,375,429	-	2,462,148	-	(9,850,067)	-	(9,850,067)
Central Services & Admin Info Technology	20,592,967	3,587,627	-	1,385,238	-	(22,795,357)	-	(22,795,357)
Plant operations and maintenance	55,623,934	12,901,330	-	4,982,387	-	(63,542,877)	-	(63,542,877)
Pupil transportation	9,665,312	1,481,996	-	5,761,163	-	(5,386,145)	-	(5,386,145)
Unallocated benefits	151,942,673	(151,942,673)	-	-	-	-	-	-
Special schools	613,389	-	-	-	-	(613,389)	-	(613,389)
Interest on long-term debt	5,400	-	-	-	-	(5,400)	-	(5,400)
Unallocated depreciation	21,735,510	-	-	-	-	(21,735,510)	-	(21,735,510)
Total governmental activities	673,998,507	-	237,760	165,892,230	-	(507,868,517)	-	(507,868,517)
Business-type activities:								
Food Service	10,308,414	-	386,534	12,629,335	-	-	2,707,455	2,707,455
Total business-type activities	10,308,414	-	386,534	12,629,335	-	-	2,707,455	2,707,455
Total primary government	684,306,921	-	624,294	178,521,565	-	(507,868,517)	2,707,455	(505,161,062)
General revenues:								
Taxes:								
Property taxes, levied for general purpose						59,813,124		59,813,124
Federal and State aid not restricted						389,109,839		389,109,839
Federal and State aid restricted						82,691,871		82,691,871
Miscellaneous income						10,377,918		10,377,918
Total general revenues						541,992,752		541,992,752
Change in net position						34,124,235	2,707,455	36,831,690
Net position-beginning (As Restated)						149,649,327	576,066	150,225,393
Net position-ending						183,773,561	3,283,521	187,057,083

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, 2021

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 78,697,566	\$ 803,332	\$ 79,500,898
Accounts receivable:			
State	4,992,219	6,048	4,998,267
Federal	-	8,374,290	8,374,290
Other	-	642,371	642,371
Interfund	8,085,726		8,085,726
Other Assets	<u>1,094,770</u>		<u>1,094,770</u>
Total assets	<u>\$ 92,870,281</u>	<u>\$ 9,826,041</u>	<u>\$ 102,696,322</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 35,550,352	\$ 5,128,083	\$ 40,678,434
Payroll deductions payable	19,622,760		19,622,760
State unemployment insurance payable	498,334		498,334
Intergovernmental payable:			-
State		423,544	423,544
Federal		43,657	43,657
Interfund payables	2,992,691	5,093,035	8,085,726
Accrued liabilities for workers compensation claims	2,359,341		2,359,341
Unearned revenue		<u>3,056,318</u>	<u>3,056,318</u>
Total liabilities	<u>61,023,478</u>	<u>13,744,636</u>	<u>74,768,114</u>
Fund balances:			
Restricted for:			
Capital reserve	18,323,798	-	18,323,798
State unemployment insurance	4,046,415	-	4,046,415
Scholarship funds		48,731.00	48,731
Student activity funds		435,165.83	435,166
Assigned to:			
Designated for subsequent year's expenditures	9,345,746	-	9,345,746
FFCRA/SEMI Des. for subsequent year's expenditures	130,844		130,844
Unassigned:			
Special revenue fund (deficit)		<u>(4,402,492)</u>	<u>(4,402,492)</u>
Total fund balances	<u>31,846,803</u>	<u>(3,918,595)</u>	<u>27,928,208</u>
Total liabilities and fund balances	<u>\$ 92,870,281</u>	<u>\$ 9,826,041</u>	<u>\$ 102,696,322</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, 2021

Total Fund Balances (Brought Forward)		\$27,928,208
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	\$738,359,085	
Accumulated Depreciation	<u>(349,615,574)</u>	
		388,743,512
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	(157,198,229)	
Compensated Absences	(17,097,236)	
Capital Leases	(14,472,611)	
Mortgage Payable	<u>(277,250)</u>	
		(189,045,326)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Deferred Outflows		
Pension related		36,957,137
Deferred Inflows:		
Pension related		(69,275,313)
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>(11,534,656)</u>	
		<u>(11,534,656)</u>
Net Position of Governmental Activities		<u><u>\$183,773,561</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, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total
REVENUES:				
Local sources:				
Local tax levy	\$ 59,813,124	\$	\$	\$ 59,813,124
Interest on Capital Reserve	4,775			4,775
Miscellaneous	10,245,519	749,681		10,995,200
Total revenues - local sources	70,191,042	749,681		70,940,723
State sources	508,396,811	43,899,708	1,289,373	553,585,892
Federal sources	1,773,057	35,217,812		36,990,869
Total revenues	580,360,910	79,867,201	1,289,373	661,517,483
EXPENDITURES:				
Current expense:				
Instruction:				
Regular	132,209,591			132,209,591
Special education	24,008,406	40,985,592		64,993,998
Other	28,898,533			28,898,533
School-sponsored/Other instructional	3,210,242			3,210,242
Community service	154,200			154,200
Support Services:				
Tuition	26,483,761			26,483,761
Student & instruction related services	48,863,382	14,210,991		63,074,373
School administrative services	14,786,021	2,155,163		16,941,184
General administrative services	5,794,936	141,850		5,936,786
Central Services & Admin Info Technology	12,620,915	8,220,094		20,841,009
Plant operations and maintenance	57,647,242			57,647,242
Pupil transportation	9,993,675			9,993,675
Unallocated benefits	177,627,892	10,166,439		187,794,331
Capital outlay	8,399,117	660,948	1,289,373	10,349,438
Special schools	613,389			613,389
Total expenditures	551,311,303	76,541,077	1,289,373	629,141,753
(Deficiency)/excess of revenues over/(under) expenditures	29,049,607	3,326,124		32,375,731
Other financing sources/(uses):				
Contribution to School Based Budgets	7,132,087	(7,132,087)		-
Operating transfers in/(out)	(3,822,140)	3,822,140		-
Capital lease (Non-Budget)	1,796,151			1,796,151
Total other financing sources/(uses)	5,106,098	(3,309,947)		1,796,151
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	34,155,705	16,177		34,171,882
Fund balances, July 1 (Deficit) (As restated)	(2,308,902)	\$ (3,934,772)		(6,243,674)
Fund balances, June 30 (Deficit)	\$ 31,846,803	\$ (3,918,595)	\$	\$ 27,928,208

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, 2021

Total net change in fund balances - <i>governmental funds</i> (B-2)	\$	34,171,882
Amounts reported for <i>governmental activities</i> in the Statement of Activities (A-2) are different because:		
<p>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.</p>		
Depreciation expense	\$ (21,735,510)	
Capital outlays	10,349,438	
Capital Assets not Capitalized	<u>(3,250)</u>	(11,389,322)
<p>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.</p>		
District pension contributions	10,545,341	
Less: Pension expense	<u>(4,813,796)</u>	5,731,545
<p>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.</p>		
Capital lease proceeds - Current Year		(1,796,151)
<p>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.</p>		
Payment of capital lease payable		7,853,331
Payment of mortgage payable		92,250
<p>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 (+).</p>		
		<u>(539,300)</u>
Change in net position of <i>governmental activities</i> (A-2)	\$	<u>34,124,235</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
STATEMENT OF NET POSITION
PROPRIETARY FUNDS - ENTERPRISE FUNDS
JUNE 30, 2021

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$	1,029,995
Intergovernmental Accounts Receivable - Federal		3,072,186
Other Accounts Receivable		5,207
Inventories		343,680
Total Current Assets		<u>4,451,068</u>
Non-Current Assets:		
Furniture, machinery & equipment		4,897,839
Less accumulated depreciation		<u>(4,630,092)</u>
Total Non-Current Assets		267,747
Total assets	\$	<u><u>4,718,815</u></u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$	466,583
Unearned Revenue		268,293
Total Current Liabilities		<u>734,876</u>
Non-Current Liabilities		
Compensated Absences Payable		<u>700,418</u>
Total Non-Current Liabilities		700,418
Total liabilities	\$	<u><u>1,435,294</u></u>
NET POSITION		
Net investment in capital assets	\$	267,747
Unrestricted		<u>3,015,774</u>
Total net position	\$	<u><u>3,283,521</u></u>

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

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE SCHOOL NUTRITION
Operating revenues:		
Charges for services:		
Food sales - reimbursable programs	\$	56,034
Food sales - non-reimbursable programs		330,500
Miscellaneous		330,500
		386,534
Total operating revenues		386,534
Operating expenses:		
Cost of sales		
Reimbursable Program		3,748,746
Non-Reimbursable Programs		47,900
Salaries		3,882,747
Employee benefits		2,258,582
General supplies		213,095
Miscellaneous		130,349
Depreciation		26,995
		10,308,414
Total Operating expenses		10,308,414
Operating income (loss)		(9,921,880)
Non-operating revenues (expenses):		
Federal sources:		
After school snack program		13,085
Fresh Fruit and Vegetables		146,523
Child and Adult Care Food Program		49,140
Child and Adult Care Food Program- Cash in Lieu		3,430
Summer meal program		10,449,512
Emergency Operational Costs Reimbursement Program		1,364,681
P-EBT Administrative Cost Reimbursement		5,814
Food distribution program		569,675
Other sources:		
Rebates and commissions		27,475
		12,629,335
Total non-operating revenues (expenses)		12,629,335
Change in net position		2,707,455
Total net position -beginning (as restated)		576,066
Total net position-ending	\$	3,283,521

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

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and other funds	\$	43,487
Payments to employees		(3,682,747)
Payments for employee benefits		(2,243,440)
Payments to suppliers		(3,962,485)
Net cash (used for) operating activities		<u>(9,845,185)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		45,837
Federal Sources		9,790,048
Net operating subsidies and transfers from other funds		86,030
Net cash provided by non-capital financing activities		<u>9,921,915</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(48,737)
Net cash (used for) capital and related financing activities		<u>(48,737)</u>
Net increase in cash and cash equivalents		27,993
Cash and cash equivalents-beginning		<u>1,002,002</u>
Cash and cash equivalents-ending	\$	<u><u>1,029,995</u></u>
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(9,921,880)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		26,995
Non-cash transaction from federal government		569,675
Change in assets and liabilities:		
(Increase)/Decrease in other accounts receivable		(250)
(Increase)/Decrease in inventories		(51,193)
Increase/(Decrease) in unearned revenue		(21,489)
Increase/(Decrease) in accounts payable		(462,185)
Increase/(Decrease) in compensated absences		15,142
Net cash (used for) operating activities	\$	<u><u>(9,845,185)</u></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, 2021

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, 2021

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. 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, 2021

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. Separate statements are presented for each fund category- governmental and proprietary. 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, 2021

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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 and Proprietary 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, 2021

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, 2021 totaled \$6,980,656.

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, 2021

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, 2021

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:

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021

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

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 Capital Reserve, Maintenance Reserve, Student Activities, Scholarships, Unemployment and Excess Surplus as Restricted Fund Balance.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021

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, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Management Estimates

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

Accounting and Financial Reporting for Pensions

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

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

Deferred Outflows/Inflows of Resources

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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.

Recently Adopted Accounting Pronouncements

Beginning with the year ended June 30, 2021, the District has implemented GASB Statement 84, *Fiduciary Activities*. The objective of this new Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. As a result of the implementation of this Statement, the New Jersey Department of Education has made the following determinations as to the reporting of certain fund which, in prior years, have been reported as Fiduciary Activities:

<u>Activity</u>	Prior to implementation of <u>GASB 84</u>	After Implementation of <u>GASB 84</u>
Student Activity Funds	Fiduciary Fund	Special Revenue Fund
Scholarship Funds	Fiduciary Fund	Special Revenue Fund
Payroll Agency Funds	Fiduciary Fund	General Fund
State Unemployment Compensation Fund	Fiduciary Fund	General Fund

See Note 21 for information of the restatement of balance resulting in the implementation of this new standard.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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.

The District had the following cash and cash equivalents at June 30, 2021:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$81,848,565
Proprietary Funds	1,029,995
Total Cash in Bank	\$82,878,560
Less: Reconciling Items	(2,347,798)
	\$80,530,761

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Deposits (Continued)

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, 2021, 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 \$82,878,560, \$750,000 was covered by Federal Depository Insurance and \$82,128,560 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;
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;

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Investments (Continued)

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.
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, 2021, the District had no investments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2021, 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	<u>61,890,273</u>	<u>\$1,661,325</u>	<u>(\$63,551,598)</u>	
Total Capital Assets not being depreciated	<u>105,426,416</u>	<u>1,661,325</u>	<u>(63,551,598)</u>	<u>43,536,143</u>
Buildings & Building Improvements	530,773,274	4,136,559	57,718,774	592,628,607
Furniture and Equipment	37,054,529	1,806,962		38,861,491
Vehicles	6,902,210	945,190		7,847,400
Equipment under Capital Leases	<u>47,856,469</u>	<u>1,796,151</u>	<u>5,832,824</u>	<u>55,485,444</u>
Totals at historical cost	<u>622,586,482</u>	<u>8,684,862</u>	<u>63,551,598</u>	<u>694,822,942</u>
Gross Assets (Memo only)	<u>728,012,898</u>	<u>10,346,187</u>		<u>738,359,085</u>
Less: Accumulated Depreciation				
Buildings & Building Improvements	(261,672,967)	(9,491,582)		(271,164,549)
Furniture and Equipment	(19,184,178)	(7,612,324)		(26,796,502)
Vehicles	(6,074,013)	(1,641,187)		(7,715,200)
Equipment under Capital Leases	<u>(40,948,906)</u>	<u>(2,990,416)</u>		<u>(43,939,322)</u>
Totals: Accumulated Depreciation	<u>(327,880,064)</u>	<u>(21,735,509)</u>		<u>(349,615,573)</u>
Total capital assets being depreciated, net of depreciation	<u>294,706,418</u>	<u>(13,050,647)</u>	<u>\$63,551,598</u>	<u>345,207,369</u>
Total Governmental Activities (Net)	<u>\$400,132,834</u>	<u>(\$11,389,322)</u>		<u>\$388,743,512</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

NOTE 3: CAPITAL ASSETS (CONTINUED)

	Beginning Balance <u>(As Restated)</u>	<u>Additions</u>	Ending Balance
Proprietary Activities:			
Furniture and Equipment	\$4,737,617	\$48,737	\$4,786,354
Vehicles	<u>111,485</u>	<u> </u>	<u>111,485</u>
Totals at historical cost	<u>4,849,102</u>	<u>48,737</u>	<u>4,897,839</u>
Less: Accumulated Depreciation	<u>(4,603,097)</u>	<u>(26,995)</u>	<u>(4,630,092)</u>
Total Proprietary Fund Activities (Net)	<u>\$246,005</u>	<u>\$21,742</u>	<u>\$267,747</u>

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

Direct Expense of various functions	<u>\$21,735,510</u>
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NOTE 4: LONG-TERM LIABILITIES

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

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

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021:

Governmental Funds:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Amounts due Within one year
Compensated Absences	\$16,557,936	\$539,300		\$17,097,236	\$266,658
Mortgage Note Payable	369,500		\$92,250	277,250	92,250
Capital Leases Payable	20,529,790	1,796,151	7,853,331	14,472,610	4,269,886
Net Pension Liability	169,087,745		11,889,516	157,198,229	
Total	\$206,544,971	\$2,335,451	\$19,835,097	\$189,045,325	\$4,628,794

Proprietary Funds:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Amounts due Within one year
Compensated Absences	\$685,277	\$15,141		\$700,418	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021:

Fiscal Year	
<u>June 30,</u>	
2022	101,425
2023	96,813
2024	<u>92,750</u>
Total Minimum Payments	290,988
Less: Amount Representing Interest	<u>13,738</u>
 Present Value of Payments	 <u><u>\$277,250</u></u>

Capital Leases Payable

The District has entered into several long-term capital leases for copiers, buses, computer equipment and power equipment. The following is a schedule of the future minimum lease payments under the capital lease and the present value of the net minimum lease payments at June 30, 2021:

Fiscal Year Ended	Governmental
<u>June 30,</u>	<u>Funds</u>
2022	4,551,338
2023	4,420,362
2024	3,152,906
2025	1,170,381
2026	1,011,948
2027	<u>839,845</u>
Total Minimum Lease Payments	15,146,781
Less: Amount Representing Interest	<u>674,171</u>
 Present Value of Lease Payments	 <u><u>\$14,472,610</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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.

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, 2021

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, 2021

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, 2020 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</u> <u>June 30,</u>	<u>Annual</u> <u>Pension Cost</u> <u>(APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
2021	\$11,534,656	100%	-0-
2020	\$10,545,351	100%	-0-
2019	\$9,069,666	100%	-0-

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

<u>Year Ended</u> <u>June 30,</u>	<u>Annual</u> <u>Pension Cost</u> <u>(APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
2021	\$57,342,557	100%	-0-
2020	\$41,387,303	100%	-0-
2019	\$37,271,673	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, 2021, 2020 and 2019 \$15,779,387, \$15,629,587, and \$15,146,218 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, 2021

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

Public Employees Retirement System (PERS)

At June 30, 2021, the District reported a liability of \$157,198,229.00 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the District's proportion was 0.963965793 percent, which was an increase of 0.0255568120 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$4,998,412.00 in the district-wide financial statements. This pension expense was based on the pension plans June 30, 2020 measurement date.

At June 30, 2021, 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	\$2,862,321	\$555,921
Changes of assumptions	5,099,688	65,820,386
Net difference between projected and actual earnings on pension plan investments	5,373,162	
Changes in proportion and differences between District contributions and proportionate share of contributions	12,087,310	2,899,006
District contributions subsequent to the measurement date	<u>11,534,656</u>	
	<u>\$36,957,137</u>	<u>\$69,275,313</u>

The \$11,534,656 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, 2021, the plan measurement date is June 30, 2020) will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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:

<u>Year Ended</u> <u>June 30</u>	<u>Amount</u>
2021	(\$17,887,843)
2022	(16,146,001)
2023	(8,439,542)
2024	(2,318,267)
2025	<u>938,821</u>
	<u>(\$43,852,832)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. These actuarial valuations used the following assumptions:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Inflation rate:		
Price	2.75%	2.75%
Wage	3.25%	3.25%
Salary Increases:		
Through 2026	2.00%-6.00%	2.00%-6.00%
	Based on Years of Service	Based on Years of Service
Thereafter	3.00%-7.00%	3.00%-7.00%
	Based on Years of Service	Based on Years of Service
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-2020.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2019 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, 2020 and June 30, 2019) 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, 2020 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Estate Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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 7.00% and 6.28% as of June 30, 2020 and June 30, 2019, respectively. 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 and the nonemployer contributing entity will be based on 78% 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine 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, 2020, 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>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
District's proportionate share of the net pension liability	\$199,442,407	\$157,198,229	\$123,637,879

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>.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Teachers Pensions and Annuity Fund (TPAF)

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

The portion of the TPAF Net Pension Liability that was associated with the District recognized at June 30, 2021 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	<u>\$1,242,511,740</u>
	<u><u>\$1,242,511,740</u></u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 which was rolled forward to June 30, 2020. 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, 2020, the proportion of the TPAF net pension liability associated with the District was 1.8869163926% which was an increase of .0306903245 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized on-behalf pension expense and revenue of \$77,264,671.00 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, 2020 measurement date.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Inflation rate:		
Price	2.75%	2.75%
Wage	3.25%	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%-5.65%
	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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021

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, 2020 and June 30, 2019 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, 2020 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Estate Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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 5.40% and 5.60% as of June 30, 2020 and 2019, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30, 2020 and 2019, and a municipal bond rate of 2.21% and 3.50% as of June 30, 2020 and 2019, 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 78% of the actuarially determined contributions for the State. 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062 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, 2021

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	216,804
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	149,304
Inactive Plan Members or Beneficiaries	
Not Yet Receiving Benefits	<u>- 0 -</u>
Total Plan Members	<u>366,108</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021 was as follows:

Total OPEB Liability:	
District's Proportionate Share	\$-0-
State's Proportionate Share associated with the District	1,096,993,000
	\$1,096,993,000

The total Non-Employer OPEB liability as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020.

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

For the year ended June 30, 2021, the District recognized on-behalf post-employment expense and revenue of \$20,697,245 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2020 measurement date.

At June 30, 2020, the District's proportion was .6426511138 percent, which was a decrease of .0062321978 from its proportion measured as of June 30, 2019.

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, 2021

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

Actuarial Assumptions and Other Inputs

The total Non-Employer OPEB liability that was associated with the District as of June 30, 2020 was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. 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>June 30, 2020</u>		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Inflation – 2.5%			
Salary Increases			
Through 2026	1.55-4.45%*	2.00-6.00%*	3.25-15.25%*
Thereafter	1.55-4.45%*	3.00-7.00%*	Applied to All Future Years

	<u>June 30, 2019</u>		
	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
CPI – 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-2020. 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-2020. 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-2020.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Actuarial Assumptions and Other Inputs (Continued)

The actuarial assumptions used in the June 30, 2019 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.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven 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 2.21% and 3.50% 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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

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, 2019 to June 30, 2020.

Balance at 6/30/19		\$657,718,174
Changes for the year:		
Service cost	\$31,095,653	
Interest	23,787,190	
Differences between expected and actual experience	202,527,951	
Changes in assumptions or other inputs	200,382,925	
Membership Contributions	578,852	
Benefit payments - Net	(19,097,745)	
Net changes		439,274,826
Balance at 6/30/20		\$1,096,993,000

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, 2020, 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, 2020		
	1.00% Decrease (1.21%)	At Discount Rate (2.21%)	1.00% Increase (3.21%)
State of New Jersey's Proportionate Share of the total Non-Employer OPEB Liability associated with the District	\$1,322,481,684	\$1,096,993,000	\$920,682,566

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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 (Continued)

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:

Measurement Period Ended <u>June 30,</u>	<u>Amount</u>
2021	\$10,435,320
2022	\$10,435,320
2023	\$10,435,320
2024	\$10,435,320
2025	\$10,435,320
Total Thereafter	\$76,101,417
	\$128,278,015

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.

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-notices-opeb.shtml>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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 2020-2021 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, 2021

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. Charges are applied to the Unemployment compensation claims Payable first, and any remaining charges are applied to the Unemployment Compensation budget appropriation. The following is a summary of District contributions, employee contributions, reimbursements to the State for benefits paid and the combined ending balance of the District's Unemployment Claims Payable and Unemployment Restricted Fund Balance for the current and previous two years:

<u>Year Ended</u> <u>June 30,</u>	<u>Employee</u> <u>Contributions</u>	<u>Amount</u> <u>Reimbursed</u>	<u>Ending</u> <u>Balance</u>
2021	\$1,302,229	803,895	\$4,544,749
2020	920,487	501,777	4,046,415
2019	725,630	210,082	3,627,705

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, 2021, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$1,309,889 for worker's compensation and \$1,049,452 for auto/gen/E&O, with a grand total of \$2,359,341.

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, 2021

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, 2021, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$17,097,236.

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, 2021, a liability existed for compensated absences in the proprietary funds of \$700,418.

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, 2021

NOTE 12: FUND BALANCE APPROPRIATED

General Fund The table below reflects the District's Fund Balance at June 30, 2021 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	\$3,379,891	(\$3,379,891)	
Current Year			
Capital Reserve	33,296,957	(14,973,159)	\$18,323,798
Maintenance Reserve	10,000,000	(10,000,000)	
State Unemployment Insurance	4,046,415		4,046,415
Assigned:			
Designated for Subsequent			
Year's Expenditures	9,345,746		9,345,746
FFCRA/SEMI- Designated for			
Seubsequent Year's Expenditures	130,844		130,844
Encumbrances	234,991	(234,991)	
Unassigned (Deficit)	12,520,500	(12,520,500)	
	<u>\$72,955,344</u>	<u>(41,108,541)</u>	<u>\$31,846,803</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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, 2021		\$552,600,676
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		7,132,086
		<u>549,290,730</u>
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$91,123,884	
Capital Leases	<u>1,796,151</u>	
		<u>92,920,035</u>
Adjusted General Fund Expenditures		456,370,695
Excess Surplus Percentage		4.00%
		<u>18,254,828</u>
Increased by:		
Extraordinary Aid (unbudgeted)	2,161,153	
Non-Public Transportation Aid (unbudgeted)	<u>64,509</u>	
		<u>2,225,662</u>
Maximum Unassigned General Fund Balance		20,480,489
Actual Unassigned General Fund Balance		<u>12,520,500</u>
Excess Surplus		<u><u>-0-</u></u>
Recapitulation of Excess Surplus, June 30, 2021		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		\$3,379,891
Restricted for Excess Surplus		<u>-0-</u>
		<u><u>\$3,379,891</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

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

Based on the preceding calculation, as of June 30, 2021, \$3,379,891 is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2021-22 budget. -\$0- 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 2022-23 budget.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2021:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$8,085,726	\$2,992,691
Special Revenue Fund	_____	5,093,035
	<u>\$8,085,726</u>	<u>\$8,085,726</u>

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, 2021 consisted of the following:

Food and Supplies \$343,680

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, 2021

NOTE 16: DEFICIT FUND BALANCES / NET POSITION

The District has a deficit fund balance of \$3,918,595 in the Special Revenue Fund as of June 30, 2021 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, 2021

NOTE 17: CAPITAL RESERVE ACCOUNT (CONTINUED)

The activity of the capital reserve during the year ended June 30, 2021, is as follows:

Balance, June 30, 2020 (Budgetary Basis)	\$	9,881,868
Deposits:		
Cancelled PO	\$	350,104
Interest		95,750
Board Resolution dated 06/10/21		<u>30,000,000</u>
		<u>30,445,854</u>
	\$	40,327,722
Withdrawals:		
Board Resolution dated 11/19/20	\$	597,384
Board Resolution dated 5/12/21		2,187,093
Board Resolution dated 06/30/21		<u>4,246,288</u>
		<u>7,030,765</u>
Balance, June 30, 2021 (Budgetary Basis)	\$	<u><u>33,296,957</u></u>

NOTE 18: MAINTENANCE RESERVE

In accordance with N.J.S.A. 18A:7G-13, a Maintenance reserve account was established by the District. The Maintenance reserve account is maintained in the general fund.

A district board of education or board of school estimate, as appropriate, may increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes.

A district board of education or board of school estimate, as appropriate, may by resolution withdraw such funds from the maintenance reserve account and appropriate into the required maintenance account lines at budget time or any time during the year for use on required maintenance activities for a school facility as reported in the comprehensive maintenance plan pursuant to N.J.A.C. 6A:26A-4.

The district board of education shall ensure that the maintenance reserve account balance does not, at any time, exceed four percent of the replacement cost of the school district's school facilities for the current year. If the account exceeds this maximum amount at June 30, the district board of education shall reserve and designate such excess in the subsequent year's budget.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

NOTE 18: MAINTENANCE RESERVE (CONTINUED)

The activity of the maintenance reserve during the year ended June 30, 2021, is as follows:

Deposits:	
Board Resolution dated 06/10/21	\$ <u>10,000,000</u>
Balance, June 30, 2021 (Budgetary Basis)	\$ <u><u>10,000,000</u></u>

NOTE 19: 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 \$6,622,724. 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 FY2021.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

NOTE 20: SUBSEQUENT EVENTS

The Board of Education has evaluated subsequent events occurring after the financial statement date through February 15, 2022 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.

Lease Purchase Agreement – On February 1, 2022 the District authorized \$31,550,469 in Lease Purchase funds at a rate of 1.6906% under an Energy Savings Improvement Program (ESIP), due in semi-annual installments through March of 2037.

NOTE 21: PRIOR PERIOD ADJUSTMENTS

As of July 1, 2020 the District implemented GASB Statement No. 84 Fiduciary Activities (GASB 84). Certain agency funds previously accounted for activities that are not considered fiduciary in nature and are now reported in the Governmental Funds. The District restated the net position and fund balance of the funds indicated below to appropriately reflect the June 30, 2020 balances as follows:

	Governmental Funds <u>General Fund</u>	Governmental Funds <u>Special Revenue Fund</u>
Fund Balance 06/30/20	(\$6,355,315)	(\$4,444,648)
Adjustments:		
Unemployment Trust	4,046,413	
Student Activities		459,895
Scholarships		49,981
Fund Balance 06/30/20 (As restated)	<u>(\$2,308,902)</u>	<u>(\$3,934,772)</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2021

NOTE 21: PRIOR PERIOD ADJUSTMENTS (CONTINUED)

	<u>Fiduciary Fund</u>	
Liabilities Balance 06/30/20	19,769,426	
Payroll deductions and withholdings	(19,430,335)	
Due to student groups	(336,314)	
Interfunds	(2,777)	
	<hr/>	
Liabilities 06/30/20 (As restated)	<u>\$-0-</u>	
	<u>Fiduciary Fund</u>	
Net Position 06/30/20	509,876	
Unemployment Trust	(459,895)	
Scholarships	(49,981)	
	<hr/>	
Net Position 06/30/20 (As restated)	<u>\$-0-</u>	
	<u>Governmental</u>	<u>Business-Type</u>
	<u>Activities</u>	<u>Activities</u>
Net Position 06/30/20	155,177,194	357,775
Adjustments:		
Capital Assets	(10,084,156)	218,291
Student Activities	459,895	
Unemployment	4,046,413	
Scholarships	49,981	
	<hr/>	<hr/>
Net Position 06/30/20 (As restated)	<u>149,649,327</u>	<u>576,066</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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Revenues:					
Local sources:					
Local tax levy	\$ 59,813,124	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -
Tuition	90,000	-	90,000	127,624	37,624
Interest on Capital Reserve	60,000	-	60,000	4,775	(55,225)
Miscellaneous	1,588,429	-	1,588,429	10,245,519	8,657,090
Total - local sources	61,551,553	-	61,551,553	70,191,042	8,639,489
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	362,050,186	(17,220,774)	344,829,412	344,829,412	-
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	4,279,182	2,161,148
Non-Public School Transportation Aid	-	-	-	64,509	64,509
On-behalf SDA Capital contributions (non-budgeted)	-	-	-	-	-
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	1,070,648	1,070,648
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	56,271,909	56,271,909
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	31,676	31,676
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	17,970,264	17,970,264
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,779,387	15,779,387
Total - state sources	433,030,276	(17,220,774)	415,809,502	509,159,043	93,349,541
Federal sources:					
Medicaid Reimbursement	1,197,044	-	1,197,044	1,642,213	445,169
FFCRA/SEMI Designated for Subs. Years Exp.	-	-	-	130,844	130,844
Total - federal sources	1,197,044	-	1,197,044	1,773,057	576,013
Total revenue	495,778,873	(17,220,774)	478,558,099	581,123,142	102,565,043
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool	8,535,468	(345,015)	8,190,453	7,958,578	231,875
Kindergarten	12,000	43,250	55,250	25,435	29,815
Grades 1-5	50,129,085	(2,008,005)	48,121,080	46,335,658	1,785,422
Grades 6-8	27,275,689	(86,387)	27,189,302	26,166,530	1,022,772
Grades 9-12	41,973,533	(6,901,052)	35,072,481	33,236,117	1,836,364
Home instruction:					
Salaries of teachers	771,485	60,500	831,985	819,569	12,416
Purchased services	315,237	-	315,237	100,585	214,652
Travel	600	-	600	-	600

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	\$ 4,846,979	\$ 79,576	\$ 4,926,555	\$ 4,331,386	\$ 595,169
Purchased professional/ educational services	1,200,333	25,114	1,225,447	988,789	236,658
Other purchased services	8,363,294	(1,623,272)	6,740,022	6,588,360	151,662
Travel	30,592	-	30,592	-	30,592
General supplies	5,523,698	750,072	6,273,771	5,426,799	846,972
Textbooks	1,095,796	(859,355)	236,441	93,269	143,172
Other objects	195,635	550	196,185	138,516	57,669
Total regular programs	<u>150,269,424</u>	<u>(10,864,024)</u>	<u>139,405,401</u>	<u>132,209,591</u>	<u>7,195,810</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	441,010	(51,620)	389,390	377,821	11,569
Other salaries for instruction	94,525	-	94,525	62,603	31,922
General supplies	998	-	998	287	711
Total cognitive impaired - mild	<u>536,533</u>	<u>(51,620)</u>	<u>484,913</u>	<u>440,711</u>	<u>44,202</u>
Cognitive impaired - moderate:					
Salaries of teachers	597,712	65,845	663,557	663,556	1
Other salaries for instruction	48,003	-	48,003	-	48,003
General supplies	8,702	-	8,702	5,360	3,342
Total cognitive impaired -moderate	<u>654,417</u>	<u>65,845</u>	<u>720,262</u>	<u>668,916</u>	<u>51,346</u>
Learning/Language Disabilities:					
Salaries of teachers	5,566,700	(150,985)	5,415,715	4,937,375	478,340
Other salaries for instruction	2,117,048	40,762	2,157,810	2,083,076	74,734
General supplies	69,958	3,268	73,226	42,264	30,962
Textbooks	2,000	-	2,000	-	2,000
Total learning/language	<u>7,755,706</u>	<u>(106,955)</u>	<u>7,648,751</u>	<u>7,062,716</u>	<u>586,035</u>
Multiple disabilities:					
Salaries of teachers	397,705	45,575	443,280	443,278	2
Other salaries for instruction	200,012	-	200,012	200,012	-
General supplies	1,170	-	1,170	1,036	134
Total multiple disabilities	<u>598,887</u>	<u>45,575</u>	<u>644,462</u>	<u>644,326</u>	<u>136</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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Behavioral disabilities:					
Salaries of teachers	\$ 279,608	\$ (27,775)	\$ 251,833	\$ 251,831	\$ 2
Other salaries for instruction	87,421	-	87,421	87,421	-
General supplies	4,778	-	4,778	976	3,802
Total behavioral disabilities	371,807	(27,775)	344,032	340,228	3,804
Autism					
Salaries of teachers	1,659,171	89,372	1,748,543	1,615,287	133,256
Other salaries for instruction	595,364	590	595,954	594,186	1,768
General supplies	66,072	-	66,072	17,203	48,869
Total autism	2,320,607	89,962	2,410,569	2,226,676	183,893
Resource room:					
Salaries of teachers	11,014,700	226,950	11,241,650	10,994,499	247,151
Purchased Professional -educational services	6,800	-	6,800	1,100	5,700
General supplies	29,047	25	29,072	12,919	16,153
Total resource room	11,050,547	226,975	11,277,522	11,008,518	269,004
Preschool disabled:					
Salaries of teachers	1,382,123	-	1,382,123	1,332,125	49,998
Other salaries for instruction	650,228	(300,000)	350,228	279,805	70,423
General supplies	6,500	-	6,500	4,386	2,114
Total preschool disabled	2,038,851	(300,000)	1,738,851	1,616,316	122,535
Total special education	25,327,355	(57,993)	25,269,362	24,008,406	1,260,956
Bilingual education:					
Salaries of teachers	27,465,105	617,866	28,082,971	27,362,984	719,987
Other salaries for instruction	1,215,826	41,465	1,257,291	1,177,893	79,398
Purchased professional/ educational services	27,000	(5,850)	21,150	21,150	-
General supplies	408,199	67,043	475,242	336,506	138,736
Textbooks	13,776	-	13,776	-	13,776
Total bilingual education	29,129,906	720,524	29,850,430	28,898,533	951,897
School sponsored activities:					
Salaries	303,782	(3,335)	300,447	258,450	41,997
Travel	15,000	-	15,000	-	15,000
Other objects	199,096	21,338	220,434	47,889	172,545
Total school sponsored activities	517,878	18,003	535,881	306,339	229,542
School sponsored athletics:					
Salaries	2,118,052	(200,000)	1,918,052	1,442,058	475,994
Other purchased services	173,048	85,128	258,176	140,932	117,244
Other objects	490,000	(8,781)	481,219	308,958	172,261
Supplies and materials	176,012	(83,400)	92,612	65,176	27,436
Total school sponsored athletics	2,957,112	(207,053)	2,750,059	1,957,125	792,934

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, 2021

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Before/After School Programs					
Instruction					
Salaries	\$ 1,507,379	\$ (10,550)	\$ 1,496,829	\$ 19,089	\$ 1,477,740
Supplies and materials	6,400	-	6,400	1,383	5,017
Total before/after school	<u>1,513,779</u>	<u>(10,550)</u>	<u>1,503,229</u>	<u>20,472</u>	<u>1,482,758</u>
Summer School Programs -					
Instruction					
Salaries	2,026,490	(920,382)	1,106,108	670,872	435,236
Supplies and materials	9,000	(9,000)	-	-	-
Total summer school - Instruction	<u>2,035,490</u>	<u>(929,382)</u>	<u>1,106,108</u>	<u>670,872</u>	<u>435,236</u>
Summer School Programs -					
Support Services					
Salaries	132,000	126,425	258,425	255,434	2,991
Total summer school - Support Services	<u>132,000</u>	<u>126,425</u>	<u>258,425</u>	<u>255,434</u>	<u>2,991</u>
Community services:					
Salaries	558,200	(55,800)	502,400	154,200	348,200
Total community services	<u>558,200</u>	<u>(55,800)</u>	<u>502,400</u>	<u>154,200</u>	<u>348,200</u>
Total instruction	<u>212,441,144</u>	<u>(11,259,850)</u>	<u>201,181,295</u>	<u>188,480,972</u>	<u>12,700,323</u>
Undistributed expenditures:					
Undistributed expenditures -					
instruction:					
Tuition to other LEAs within the State - regular	5,728,413	(105,400)	5,623,013	5,205,672	417,341
Tuition to other LEAs within the State - special	11,521,762	(3,655,154)	7,866,608	4,813,600	3,053,008
Tuition to county vocational school districts - regular	600,000	(77,900)	522,100	522,100	-
Tuition to county vocational school districts - special	78,750	-	78,750	71,900	6,850
Tuition to county special services schools	1,459,189	147,900	1,607,089	1,418,670	188,419
Tuition to priv. sch for the disabled w/i State	12,102,712	2,360,077	14,462,789	13,776,403	686,386
Tuition - state facilities	675,417	-	675,417	675,417	-
Total undistributed expenditures - instruction	<u>32,166,243</u>	<u>(1,330,477)</u>	<u>30,835,766</u>	<u>26,483,761</u>	<u>4,352,005</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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	\$ 2,846,096	\$ (216,638)	\$ 2,629,458	\$ 2,610,440	\$ 19,018
Supplies and materials	12,750	-	12,750	1,671	11,079
Total attendance and social work services	<u>2,858,846</u>	<u>(216,638)</u>	<u>2,642,208</u>	<u>2,612,111</u>	<u>30,097</u>
Health services:					
Salaries	4,368,047	(127,645)	4,240,402	4,163,007	77,395
Purchased professional and technical services	41,000	-	41,000	21,250	19,750
Supplies and materials	227,081	60,965	288,046	210,022	78,024
Other objects	5,535	-	5,535	255	5,280
Total health services	<u>4,641,663</u>	<u>(66,680)</u>	<u>4,574,983</u>	<u>4,394,534</u>	<u>180,449</u>
Other support services - students - related services:					
Salaries of other professional staff	3,240,013	-	3,240,013	3,167,959	72,054
Purchased professional educational services	2,865,360	70,977	2,936,337	2,820,943	115,394
Other support services - students - related services	<u>6,105,373</u>	<u>70,977</u>	<u>6,176,350</u>	<u>5,988,902</u>	<u>187,448</u>
Other support services - Regular					
Salaries of other professional staff	12,977,647	(104,846)	12,872,801	12,702,875	169,926
Purchased professional educational services	4,627,935	-	4,627,935	2,270,434	2,357,501
Supplies and materials	58,608	-	58,608	12,884	45,724
Total other support services - regular	<u>17,664,190</u>	<u>(104,846)</u>	<u>17,559,344</u>	<u>14,986,193</u>	<u>2,573,151</u>
Other support services - Guidance					
Salaries of other professional staff	6,600,729	(20,816)	6,579,913	6,397,352	182,561
Salaries of secretarial and clerical assistants	179,653	250	179,903	179,903	-
Purchased professional educational services	77,500	(31,242)	46,258	19,248	27,010
Other Purchased Professional Technical Services	346,003	57,861	403,864	6,500	397,364
Supplies and materials	280,000	933	280,933	210,751	70,182
Other objects	25,100	10,300	35,400	23,387	12,013
Total Other support services Guidance	<u>7,508,985</u>	<u>17,286</u>	<u>7,526,271</u>	<u>6,837,141</u>	<u>689,130</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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Other support services - students - special services:					
Salaries of other professional staff	\$ 7,160,738	\$ (65,750)	\$ 7,094,988	\$ 6,821,163	\$ 273,825
Purchased professional educational services	198,000	(50,000)	148,000	99,957	48,043
Other purchased services	25,000	-	25,000	166	24,834
Supplies and materials	80,500	9,000	89,500	89,361	139
Total other support services - students - special services	7,464,238	(106,750)	7,357,488	7,010,647	346,841
Improvement of instruction services:					
Salaries of supervisors of instruction	4,180,189	-	4,180,189	4,084,027	96,162
Salaries of other professional staff	272,907	(93,705)	179,202	176,181	3,021
Salaries of secretarial and clerical assistants	1,433,669	(52,640)	1,381,029	1,310,104	70,925
Purchased professional educational services	321,345	12,880	334,225	222,756	111,469
Other purchased services	124,600	(54,900)	69,700	3,703	65,997
Supplies and materials	110,031	29,720	139,751	47,331	92,420
Other objects	36,460	(9,800)	26,660	8,618	18,042
Total improvement of instruction services	6,479,201	(168,445)	6,310,756	5,852,719	458,037
Educational media services/school library:					
Salaries	1,097,864	112,386	1,210,250	1,178,190	32,060
Purchased professional and technical services	8,500	-	8,500	-	8,500
Supplies and materials	26,951	-	26,951	2,944	24,007
Total educational media services/school library	1,133,315	112,386	1,245,701	1,181,134	64,567
Instructional staff training services:					
Purchased professional and technical services	17,100	(3,542)	13,558	-	13,558
Total instructional staff training services	17,100	(3,542)	13,558	-	13,558

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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Support services general administration:					
Salaries	\$ 1,852,010	\$ 148,742	\$ 2,000,752	\$ 1,968,757	\$ 31,995
Salaries of Attorneys	307,108	1	307,109	307,108	1
Legal services	1,800,000	(100,000)	1,700,000	1,389,324	310,676
Audit Fees	180,000	5,000	185,000	181,975	3,025
Other purchased professional services	470,000	(57,200)	412,800	408,553	4,247
Communications/telephone	1,624,415	(194,848)	1,429,567	1,382,407	47,160
Other purchased services	11,500	-	11,500	212	11,288
Supplies and materials	13,500	3,646	17,146	10,555	6,591
Miscellaneous expenditures	100,500	47,230	147,730	146,045	1,685
Total support services general administration	6,359,033	(147,429)	6,211,604	5,794,936	416,668
Support services school administration:					
Salaries of principals/ asst. principals	10,311,637	271,937	10,583,574	10,483,610	99,964
Salaries of secretarial and clerical assistants	4,759,699	(381,681)	4,378,018	4,226,167	151,851
Supplies and materials	146,050	(2,000)	144,050	41,973	102,077
Other objects	125,460	(44,888)	80,572	34,271	46,301
Total support services school administration	15,342,846	(156,632)	15,186,214	14,786,021	400,193
Central Services:					
Salaries	4,214,628	(70,000)	4,144,628	4,017,839	126,789
Purchase Professional Services	46,000	(30,000)	16,000	9,532	6,468
Miscellaneous Purchased Services	556,906	(111,620)	445,286	423,727	21,559
Supplies and materials	112,596	(64,147)	48,449	29,223	19,226
Other objects	184,500	92,809	277,309	253,877	23,432
Total central services	5,114,630	(182,958)	4,931,672	4,734,198	197,474
Admin.Info Technology					
Salaries	2,578,837	1,683,403	4,262,240	4,250,687	11,553
Purchased professional services	50,000	36,613	86,613	86,113	501
Other Purchased Services	3,448,408	(231,966)	3,216,442	2,975,762	240,680
Supplies and materials	590,260	(21,703)	568,557	564,527	4,030
Other objects	71,275	(61,253)	10,022	9,628	394
Total Admin.Info Technology	6,738,780	1,405,094	8,143,874	7,886,717	257,157

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, 2021

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Required maintenance for school facilities:					
Salaries	\$ 2,845,213	\$ (144,100)	\$ 2,701,113	\$ 2,527,987	\$ 173,126
Cleaning, repair and maintenance services	5,741,991	1,936,397	7,678,388	7,628,041	50,347
Supplies and materials	573,734	(160,399)	413,335	410,063	3,272
Total required maintenance for school facilities:	<u>9,160,938</u>	<u>1,631,898</u>	<u>10,792,836</u>	<u>10,566,092</u>	<u>226,744</u>
Operation and maintenance Custodial Services:					
Salaries	21,139,043	(386,435)	20,752,608	20,055,742	696,866
Purchased professional and technical services	231,166	(53,878)	177,288	147,905	29,383
Cleaning, repair and maintenance services	457,354	(350,485)	106,869	53,712	53,157
Rental of land and buildings	4,777,025	1,033,376	5,810,401	5,808,144	2,257
Lease Purchase-					
Energy Savings Imp Program	839,150	-	839,150	839,150	-
Other purchased property services	965,500	-	965,500	903,999	61,501
Insurance	2,061,575	545,000	2,606,575	2,576,953	29,622
Travel	8,000	-	8,000	-	8,000
General supplies	1,382,976	(24,045)	1,358,931	1,330,060	28,871
Energy (natural gas)	2,456,640	(416,430)	2,040,210	1,925,215	114,995
Energy (electricity)	5,675,884	486,429	6,162,313	5,900,297	262,016
Other objects	118,500	(6,258)	112,242	112,242	0
Total operation and maintenance of plant services	<u>40,112,813</u>	<u>827,274</u>	<u>40,940,087</u>	<u>39,653,420</u>	<u>1,286,667</u>
Care and upkeep of grounds					
Salaries	144,958	250	145,208	145,208	-
Miscellaneous Purchased Services	327,500	(148,319)	179,181	172,174	7,007
Total care and upkeep of grounds	<u>472,458</u>	<u>(148,069)</u>	<u>324,389</u>	<u>317,382</u>	<u>7,007</u>
Security					
Salaries	8,562,167	(748,929)	7,813,238	7,037,128	776,110
Miscellaneous Purchased Services	390,000	(250,000)	140,000	45,540	94,460
Supplies and materials	103,426	(1)	103,425	27,681	75,744
Total security	<u>9,055,593</u>	<u>(998,930)</u>	<u>8,056,663</u>	<u>7,110,349</u>	<u>946,314</u>
Student transportation services:					
Salaries for pupil transportation (between home and school) - regular	750,912	(70,000)	680,912	640,636	40,276
Salaries for pupil transportation (between home and school)-special	1,886,911	(98,720)	1,788,191	1,718,792	69,399
Salaries for pupil transportation (other than between home & school)	1,397,712	(227,153)	1,170,559	1,048,014	122,545

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, 2021

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Student transportation services					
(continued):					
Management Fee - ESC & CTSA	\$ 250,000	\$ 150,000	\$ 400,000	\$ 205,000	\$ 195,000
Transportation program					
Purchased professional and technical services	60,500	10,680	71,180	55,610	15,570
Cleaning, repair and maintenance services	200,000	-	200,000	181,282	18,718
Rental Payments - school buses	374,967	50,001	424,968	424,967	-
Contracted services - aid in lieu Non-public schools	220,000	(77,401)	142,599	142,268	331
Contracted services (between home and school) - vendors	4,475,102	(2,000,000)	2,475,102	518,280	1,956,822
Contracted services (other than between home and school) - vendors	604,000	(100,000)	504,000	3,150	500,850
Contracted services (special education)-vendors	1,566,821	(162,000)	1,404,821	338,580	1,066,241
Contracted services (special education)- ECS & CTSA	11,600,000	(1,698,292)	9,901,708	4,521,184	5,380,524
Supplies and materials	20,000	-	20,000	4,556	15,444
Transportation supplies	200,000	-	200,000	175,000	25,000
Miscellaneous expenditures	19,000	-	19,000	16,356	2,644
Total student transportation services	23,625,925	(4,222,885)	19,403,040	9,993,675	9,409,364
Employee benefits:					
Social security	8,300,000	(729,543)	7,570,457	7,569,863	594
Other retirement contributions - PERS	10,700,000	(379,649)	10,320,351	10,320,351	-
Unemployment compensation	125,000	1,500,000	1,625,000	1,563,065	61,935
Workers Compensation	2,400,000	(600,000)	1,800,000	1,572,816	227,184
Health Benefits	70,900,002	(3,644,744)	67,255,258	62,111,132	5,144,126
Tuition Reimbursement	800,000	(100,000)	700,000	692,282	7,718
Other employee benefits	600,000	3,150,000	3,750,000	2,674,500	1,075,500
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	1,070,648	(1,070,648)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	56,271,909	(56,271,909)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	31,676	(31,676)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	17,970,264	(17,970,264)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	15,779,387	(15,779,387)
Total employee benefits	93,825,002	(803,936)	93,021,066	177,627,892	(84,606,826)
Total undistributed expenditures	295,847,172	(4,593,302)	291,253,870	353,817,825	(62,563,956)
Total expenditures - current expense	508,288,316	(15,853,152)	492,435,165	542,298,797	(49,863,633)

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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
School Sponsored Athletics	-	3,481	3,481	3,480	1
Undistributed expenditures:					
Support services -					
Instructional Staff	-	2,499	2,499	2,499	-
School Administration	341,800	-	341,800	274,165	67,635
Central Services	-	3,000	3,000	2,952	48
Admin Info Technology	-	3,612	3,612	3,601	11
Req. Maintenance for School Fac.	-	557,755	557,755	557,716	39
Custodial Services	224,205	(30,837)	193,368	132,739	60,629
Care and Upkeep of Grounds	-	68,175	68,175	68,114	61
Security	-	119,876	119,876	119,039	837
School Buses - Regular	-	931,000	931,000	930,149	851
Total equipment	<u>566,005</u>	<u>1,658,561</u>	<u>2,224,566</u>	<u>2,094,455</u>	<u>130,111</u>
Facilities acquisition and construction services:					
Architectual/Engineering services	4,552	300,300	304,852	300,300	4,552
Purchased professional and technical services	214,901	-	214,901	202,513	12,388
Construction services	138,977	3,476,998	3,615,975	3,494,618	121,357
Land and improvements	-	511,111	511,111	511,080	31
On-behalf SDA Capital contributions (non-budgeted)	-	-	-	-	-
Total facilities acquisition and construction services	<u>358,430</u>	<u>4,288,409</u>	<u>4,646,839</u>	<u>4,508,511</u>	<u>138,327</u>
Assets acquired under capital leases (non-budgeted)					
Undistributed expenditures:					
Admin Info Technology				1,220,906	(1,220,906)
Transporation				575,245	(575,245)
Total assets acquired under capital leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,796,151</u>	<u>(1,796,151)</u>
Interest Deposit to Capital Reserve	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total capital outlay	<u>984,435</u>	<u>5,946,970</u>	<u>6,931,405</u>	<u>8,399,117</u>	<u>(1,467,712)</u>
Special Schools:					
Adult education - local - Instruction:					
Salaries of teachers	7,000	-	7,000	-	7,000
Supplies	1,000	-	1,000	-	1,000
Total Adult education - local - Instr.	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Adult education- Local - Supp Serv:					
Salaries	20,000	-	20,000	-	20,000
Total Adult ed- Local - Supp Serve	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>20,000</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, 2021

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Special Schools:					
Evening school for the Foreign Born:					
Salaries of teachers	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Total evening school for the foreign born	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total special schools	<u>33,000</u>	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>
Transfer of Funds to Charter Schools					
	\$ 464,959	\$ 158,415	\$ 623,374	\$ 613,389	\$ 9,985
Total expenditures	<u>509,770,710</u>	<u>(9,747,767)</u>	<u>500,022,943</u>	<u>551,311,303</u>	<u>(51,288,361)</u>
Excess/(deficiency) of revenues over/(under) expenditures	\$ (13,991,837)	\$ (7,473,007)	\$ (21,464,844)	\$ 29,811,839	\$ 51,276,682
Other financing sources/(uses):					
Transfer in - Contribution to					
School Based Budgets	6,954,362	492,347	7,446,709	7,132,086	(314,623)
Transfer to special revenue fund	(3,822,144)	4	(3,822,140)	(3,822,140)	-
Capital Leases (non-budget)				1,796,151	1,796,151
Total other financing sources/(uses)	<u>3,132,218</u>	<u>492,351</u>	<u>3,624,569</u>	<u>5,106,097</u>	<u>1,481,528</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(10,859,619)</u>	<u>(6,980,656)</u>	<u>(17,840,275)</u>	<u>34,917,936</u>	<u>52,758,210</u>
Fund balance, July 1	33,990,994	-	33,990,994	33,990,994	-
Prior period adjustment	4,046,414	-	4,046,414	4,046,414	-
Fund balance, July 1 as restated	38,037,408	-	38,037,408	38,037,408	-
Fund balance, June 30	<u>\$ 27,177,789</u>	<u>\$ (6,980,656)</u>	<u>\$ 20,197,133</u>	<u>\$ 72,955,344</u>	<u>\$ 52,758,210</u>
Recapitulation:					
Restricted Fund Balance:					
Maintenance Reserve				10,000,000	
Excess Surplus - Designated for Subsequent Year's Expenditures				3,379,891	
Capital reserve				33,296,957	
State Unemployment Insurance				4,046,415	
Assigned Fund Balance:					
Designated for Subsequent Year's Expenditures				9,345,746	
FFCRA/SEMI- Designated for Subsequent Year's Expenditures				130,844	
Year-End Encumbrances				234,991	
Unassigned Fund Balance				<u>12,520,500</u>	
				72,955,344	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment not recognized on GAAP basis				(41,108,541)	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 31,846,803</u>	
Recapitulation of excess/(deficiency) of revenues under expenditures:					
Adjustment for prior year encumbrances	\$ (861,170)	\$ -	\$ (861,170)	\$ (861,170)	\$ -
Budget amendment Capital Reserve		(6,980,656)	(6,980,656)	(6,980,656)	
Budgeted fund balance	<u>(9,998,449)</u>	<u>-</u>	<u>(9,998,449)</u>	<u>42,759,762</u>	<u>52,758,211</u>
Total	<u>\$ (10,859,619)</u>	<u>\$ (6,980,656)</u>	<u>\$ (17,840,275)</u>	<u>\$ 34,917,936</u>	<u>\$ 52,758,211</u>

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget		Budget Transfers / Amendments		Final Budget		Operating		Actual	
	Operating Fund 11-13	Blended Resources Fund 15	Operating Fund 11-13	Blended Resources Fund 15	Operating Fund 11-13	Blended Resources Fund 15	Operating Fund 11-13	Blended Resources Fund 15	Operating Fund 11-13	Blended Resources Fund 15
Revenues:										
Local sources:										
Local tax levy	\$ 59,813,124	\$ -	\$ -	\$ -	\$ 59,813,124	\$ -	\$ 59,813,124	\$ -	\$ -	\$ -
Tuition from individuals	90,000	-	-	-	90,000	-	90,000	-	-	-
Interest on Capital reserve	60,000	-	-	-	60,000	-	60,000	-	-	-
Miscellaneous	1,588,429	-	-	-	1,588,429	-	1,588,429	-	-	-
Total - local sources	61,551,553	-	-	-	61,551,553	-	61,551,553	-	-	70,191,042
State sources:										
Transportation aid	5,189,194	-	-	-	5,189,194	-	5,189,194	-	-	-
Expenditures aid	2,118,034	-	-	-	2,118,034	-	2,118,034	-	-	-
Special education aid	22,973,894	-	-	-	22,973,894	-	22,973,894	-	-	-
Education adequacy aid	28,521,068	-	-	-	28,521,068	-	28,521,068	-	-	-
Equalization aid	362,050,186	-	(17,220,774)	-	344,829,412	-	344,829,412	-	-	-
Security aid	12,177,900	-	-	-	12,177,900	-	12,177,900	-	-	-
Non-Public School Transportation Aid	-	-	-	-	-	-	-	-	-	-
On-behalf (TAPC Contributory insurance (non-budgeted))	-	-	-	-	-	-	-	-	-	64,509
On-behalf (TAPC Pension contributions (non-budgeted))	-	-	-	-	-	-	-	-	-	1,070,648
On-behalf (TAPF Leave/Term contributions (non-budgeted))	-	-	-	-	-	-	-	-	-	56,271,909
Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	31,676
On-behalf (TAPF Post Retirement contributions (non-budgeted))	-	-	-	-	-	-	-	-	-	17,970,264
On-behalf (TAPF Social Security contributions (non-budgeted))	-	-	-	-	-	-	-	-	-	15,729,387
Total - state sources	433,030,276	-	(17,220,774)	-	415,809,502	-	415,809,502	-	-	509,159,043
Federal sources:										
Medicaid Reimbursement	1,197,044	-	-	-	1,197,044	-	1,197,044	-	-	-
Medicaid Reimbursement (MAC)	-	-	-	-	-	-	-	-	-	-
Total - Federal sources	1,197,044	-	-	-	1,197,044	-	1,197,044	-	-	1,773,057
Total revenue	495,778,873	-	(17,220,774)	-	478,558,099	-	478,558,099	-	-	581,123,142
Expenditures:										
Current expenditures:										
Salaries of teachers	2,173,359	6,362,109	(479,150)	94,135	1,724,209	6,456,244	8,189,453	1,543,643	6,414,935	7,988,578
Payroll	12,000	43,250	43,250	58,750	58,750	58,750	58,750	28,435	28,435	28,435
Kindergarten	2,877,436	47,301,649	(665,579)	(1,342,526)	2,161,857	45,959,223	48,121,080	1,377,445	44,958,213	46,135,658
Grades 1-5	1,250,774	26,024,915	97,406	(183,793)	1,348,181	25,841,122	27,189,302	1,040,270	25,126,260	26,166,530
Grades 6-8	3,458,529	38,515,004	(802,245)	(6,398,807)	2,356,284	32,116,197	35,072,481	1,899,597	31,316,320	33,236,117
Grades 9-12	771,485	60,500	60,500	-	831,985	-	831,985	819,569	-	819,569
Home instruction:	315,237	-	-	-	315,237	-	315,237	106,585	-	106,585
Salaries of teachers	660	-	-	-	660	-	660	-	-	-
Purchased Professional/Educational Services	668,934	4,178,045	16,000	63,576	684,934	4,241,621	4,926,555	622,994	3,768,392	4,331,386
Supplies	821,979	378,394	12,482	12,632	834,421	391,026	1,225,447	619,024	769,766	988,789
Other salaries for instruction	8,344,144	19,150	(1,627,012)	3,740	6,717,132	22,890	6,740,022	6,579,508	8,852	988,360
Purchased professional/educational services	30,592	30,592	-	-	30,592	30,592	30,592	30,592	-	30,592
Other purchased services	2,211,580	3,312,148	651,106	98,866	2,862,656	3,411,114	6,273,771	2,772,382	2,654,417	5,426,799
Travel	630,565	465,231	(605,565)	(253,780)	25,000	21,441	236,441	25,000	93,269	93,269
General supplies	195,635	126,782,872	(2,938,807)	550	196,185	118,877,655	196,185	196,185	138,516	138,516
Textbooks	23,486,552	-	-	(7,905,217)	20,527,745	-	139,405,401	17,400,452	114,809,138	132,209,591
Other objects	-	-	-	-	-	-	-	-	-	-
Total regular programs	23,486,552	126,782,872	(2,938,807)	(7,905,217)	20,527,745	118,877,655	139,405,401	17,400,452	114,809,138	132,209,591

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISONS SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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
Special education:												
Cognitive impaired - mild:												
Salaries of teachers	\$ -	\$ 441,010	\$ -	\$ -	\$ (51,620)	\$ -	\$ -	\$ 389,390	\$ -	\$ -	\$ 377,821	\$ -
Other salaries for instruction	-	94,525	-	-	-	-	-	94,525	-	-	62,603	-
General supplies	-	998	-	-	-	-	-	998	-	-	287	-
Textbooks	-	536,533	-	-	(51,620)	-	-	484,913	-	-	440,711	-
Total cognitive impaired - mild												
Total												
Operating Fund 11-13												
Total General Fund												
Blended Resource Fund 15												
Cognitive impaired - moderate:												
Salaries of teachers	-	597,712	-	-	65,845	-	-	663,557	-	-	663,556	-
Other salaries for instruction	-	48,003	-	-	-	-	-	48,003	-	-	-	-
General supplies	-	8,702	-	-	-	-	-	8,702	-	-	5,360	-
Textbooks	-	654,417	-	-	65,845	-	-	720,262	-	-	668,916	-
Total cognitive impaired - moderate												
Total												
Operating Fund 11-13												
Total General Fund												
Blended Resource Fund 15												
Learning/Language Disabilities (204):												
Salaries of teachers	274,890	5,224,810	-	-	(150,985)	-	274,890	5,140,825	-	69,574	4,867,801	-
Other salaries for instruction	354,885	2,117,048	-	-	40,762	-	354,885	1,802,925	-	323,336	1,759,740	-
General supplies	9,500	60,458	-	-	3,268	-	9,500	63,726	-	3,903	38,761	-
Textbooks	-	2,000	-	-	-	-	-	2,000	-	-	-	-
Total learning/language disabilities	639,275	7,116,331	-	-	(108,955)	-	639,275	7,009,476	-	396,814	6,665,902	-
Behavioral Disabilities (209):												
Salaries of teachers	-	279,608	-	-	(27,775)	-	-	251,833	-	-	251,831	-
Other salaries for instruction	-	87,421	-	-	-	-	-	87,421	-	-	87,421	-
General supplies	-	4,738	-	-	-	-	-	4,738	-	-	4,738	-
Total behavioral disabilities	-	371,807	-	-	(27,775)	-	-	344,692	-	-	340,229	-
Multiple disabilities (212):												
Salaries of teachers	-	397,705	-	-	45,975	-	-	443,280	-	-	443,278	-
Other salaries for instruction	-	206,012	-	-	-	-	-	206,012	-	-	206,012	-
General supplies	-	1,170	-	-	-	-	-	1,170	-	-	1,036	-
Total multiple disabilities	-	598,887	-	-	45,975	-	-	644,462	-	-	644,326	-
Resource Room/Center (213):												
Salaries of teachers	197,722	10,816,978	-	(100,000)	326,950	-	97,722	11,143,928	-	97,611	10,986,888	-
Educational services	6,800	6,800	-	-	-	-	6,800	6,800	-	1,100	1,100	-
General supplies	-	29,047	-	25	-	-	25	29,072	-	12,919	12,919	-
Total Resource Room/Center	204,522	10,846,025	-	(100,000)	326,975	-	104,522	11,173,600	-	98,711	10,999,807	-
Autism (214):												
Salaries of teachers	84,366	1,574,805	3,100	86,772	89,372	-	87,466	1,661,077	-	87,434	1,537,853	-
Other salaries for instruction	-	595,364	-	590	590	-	-	595,954	-	-	594,186	-
General supplies	40,007	26,165	-	-	-	-	40,007	26,065	-	-	17,203	-
Total Autism	124,373	2,196,234	3,100	86,662	89,962	-	127,473	2,283,096	-	87,434	2,139,242	-
Preschool disabilities - full-time												
Salaries of teachers	1,382,123	1,382,123	-	-	1,382,123	-	1,382,123	1,382,123	-	1,332,125	1,332,125	-
Other salaries for instruction	650,228	650,228	(300,000)	-	350,228	-	350,228	279,805	-	279,805	279,805	-
General supplies	6,500	6,500	(300,000)	-	6,500	-	6,500	4,386	-	4,386	4,386	-
Total Preschool disabilities - full-time	2,038,851	2,038,851	(300,000)	-	1,738,851	-	1,738,851	1,616,316	-	1,616,316	1,616,316	-
Total special education	3,607,021	22,320,334	(396,900)	338,807	(57,993)	-	2,610,121	25,659,241	-	2,199,274	21,809,132	-

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget		Budget Transfers / Amendments		Final Budget		Actual	
	Operating Fund 11-13	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Bilingual education (243244):								
Salaries of teachers	\$ -	\$ 27,465,105	\$ -	\$ 617,866	\$ -	\$ 28,082,971	\$ -	\$ 27,362,984
Other salaries for instruction	-	1,215,826	-	41,465	-	1,257,291	-	1,177,893
Purchased professional-educational services	-	27,000	-	(5,850)	-	21,150	-	21,150
General supplies	-	408,199	-	67,043	-	475,242	-	336,506
Textbooks	-	13,776	-	-	-	13,776	-	-
Total bilingual education	-	29,129,806	-	720,334	-	29,850,430	-	28,898,533
School-Sponsored Curricular/Extracurricular Activities - Instruction								
Salaries	-	303,782	-	(3,335)	-	300,447	-	258,450
Travel	-	15,000	-	-	-	15,000	-	-
Other objects	-	199,096	-	21,338	-	220,434	-	47,889
Total School-Sponsored Curricular/Extracurricular Activities - Instruction	-	517,878	-	18,003	-	535,881	-	306,339
School sponsored athletics:								
Salaries	2,118,052	2,118,052	(200,000)	-	1,918,052	-	1,442,058	-
Other purchased services	175,048	175,048	85,128	-	258,176	-	140,932	-
Supplies and materials	490,000	490,000	(8,781)	-	481,219	-	308,958	-
Other objects	176,012	176,012	(83,400)	-	92,612	-	65,176	-
Total school sponsored athletics	2,959,112	2,959,112	(207,053)	-	2,752,059	-	1,957,123	-
Before/After School Programs								
- Instruction	1,507,379	1,507,379	(10,550)	-	1,496,829	-	19,089	-
Salaries	6,400	6,400	-	-	6,400	-	1,383	-
Supplies and materials	-	-	-	-	-	-	-	-
Total before/after school programs	1,513,779	1,513,779	(10,550)	-	1,503,229	-	20,472	-
Summer School Programs								
- Instruction	2,026,490	2,026,490	(920,382)	-	1,106,108	-	670,872	-
Salaries	9,000	9,000	(9,000)	-	-	-	-	-
General Supplies	-	-	-	-	-	-	-	-
- Instruction	2,035,490	2,035,490	(929,382)	-	1,106,108	-	670,872	-
Summer School Programs								
- Support Services	132,000	132,000	126,425	-	258,425	-	253,434	-
Salaries	-	-	-	-	-	-	-	-
-support services	132,000	132,000	126,425	-	258,425	-	253,434	-
Community services:								
Salaries	558,200	558,200	(55,800)	-	502,400	-	154,200	-
General Supplies	558,200	558,200	(55,800)	-	502,400	-	154,200	-
Total community services	1,116,400	1,116,400	(111,600)	-	1,004,800	-	308,400	-
Total instruction	33,690,154	33,690,154	(4,432,067)	-	29,258,087	-	22,657,829	-
								188,480,972

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDING JUNE 30, 2021

	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
Undistributed expenditures - Undistributed expenditures - Instruction:												
Tuition to other LEAs within the State - regular	5,728,413		5,728,413	(105,400)		(105,400)	5,623,013		5,623,013	5,205,672		5,205,672
Tuition to other LEAs within the State - special	11,521,762		11,521,762	(3,655,154)		(3,655,154)	7,866,608		7,866,608	4,813,600		4,813,600
Tuition to county vocational school districts - regular	600,000		600,000	(77,900)		(77,900)	522,100		522,100	522,100		522,100
Tuition to county vocational school districts - special	78,750		78,750				78,750		78,750	71,900		71,900
Tuition to county special services schools	1,459,189		1,459,189	147,900		147,900	1,607,089		1,607,089	1,418,670		1,418,670
Tuition to private for the disabled w/ State	12,102,712		12,102,712	2,360,077		2,360,077	14,462,789		14,462,789	13,776,403		13,776,403
Tuition - state facilities	675,417		675,417				675,417		675,417	675,417		675,417
Total undistributed expenditures - instruction	32,166,243		32,166,243	(1,130,477)		(1,130,477)	30,835,766		30,835,766	26,483,761		26,483,761
Attendance and social work services:												
Salaries	364,367	2,481,729	2,846,096	(138,153)		(138,153)	2,707,943		2,707,943	2,384,228		2,384,228
Supplies and materials		12,750	12,750				12,750		12,750	1,671		1,671
Total attendance and social work services	364,367	2,494,479	2,858,846	(138,153)		(138,153)	2,720,093		2,720,093	2,385,899		2,385,899
Health services:												
Salaries	49,525	4,318,322	4,367,847	505		(128,150)	4,240,372		4,240,372	27,422		4,155,585
Purchased professional and technical services	41,000		41,000				41,000		41,000	21,250		21,250
Supplies and materials	78,926	148,155	227,081	46,140		14,825	125,066		125,066	88,458		210,022
Other objects	5,535		5,535				5,535		5,535	255		255
Total health services	174,986	4,466,477	4,641,463	46,645		(113,325)	4,535,352		4,535,352	170,433		4,324,043
Other support services - students - related services:												
Salaries of other professional staff	3,240,013		3,240,013				3,240,013		3,240,013	3,167,959		3,167,959
Purchased professional educational services	2,865,360		2,865,360	70,977		70,977	2,936,337		2,936,337	2,820,943		2,820,943
Supplies and materials	6,105,373		6,105,373	70,977		70,977	6,176,350		6,176,350	5,988,902		5,988,902
Total other support services - students - related services	12,077,647		12,077,647	(104,846)		(104,846)	11,972,801		11,972,801	11,702,875		11,702,875
Other support services - Extraordinary												
Purchased professional educational services	4,627,935		4,627,935				4,627,935		4,627,935	2,270,434		2,270,434
Other purchased services	58,608		58,608				58,608		58,608	12,884		12,884
Total other support services - Extraordinary	17,664,190		17,664,190	(104,846)		(104,846)	17,559,344		17,559,344	14,986,193		14,986,193
Other support services - Guidance												
Salaries of other professional staff	566,050	6,034,679	6,600,729	3,019		(23,826)	6,609,960		6,609,960	479,016		6,397,352
Salaries of secretarial and clerical assistants	179,653		179,653	250		250	179,903		179,903	179,903		179,903
Purchased professional educational services	70,000		70,000				70,000		70,000	19,248		19,248
Other purchased services	346,003		346,003				346,003		346,003	6,500		6,500
Other Purchased Prof and Tech Services	250,000	30,000	280,000			933	250,000		250,000	200,151		210,751
Supplies and materials	25,100		25,100	10,300		10,300	35,400		35,400	23,387		23,387
Total Other support services - Guidance	1,090,803	6,418,182	7,508,985	(17,682)		34,968	7,526,271		7,526,271	901,705		5,935,436

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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
Other support services -												
Child Study Teams												
Salaries of other professional staff	7,160,738	\$	7,160,738	(65,750)	\$	(65,750)	7,094,988	\$	7,094,988	6,821,163	\$	6,821,163
Purchased professional	198,000		198,000	(50,000)		(50,000)	148,000		148,000	99,957		99,957
Other purchased services	25,000		25,000				25,000		25,000	166		166
Supplies and materials	80,500		80,500	9,000		9,000	89,500		89,500	89,361		89,361
Total other support services -												
Child Study Teams												
Total	7,464,238		7,464,238	(106,750)		(106,750)	7,357,488		7,357,488	7,010,647		7,010,647
Improvement of instruction services:												
Salaries of supervisors of instruction	4,180,189		4,180,189				4,180,189		4,180,189	4,084,027		4,084,027
Salaries of other professional staff	272,807		272,807	(93,705)		(93,705)	179,202		179,202	176,181		176,181
Salaries of secretarial and clerical assistants	1,433,669		1,433,669	(52,640)		(52,640)	1,381,029		1,381,029	1,310,104		1,310,104
Purchased professional	318,845	2,500	321,345	12,880		12,880	334,225	2,500	336,725	222,567	189	222,756
Other purchased services	124,600		124,600	(54,900)		(54,900)	69,700		69,700	3,703		3,703
Supplies and materials	110,031		110,031	29,720		29,720	139,751		139,751	47,331		47,331
Other objects	36,460		36,460	(9,800)		(9,800)	26,660		26,660	8,618		8,618
Total improvement of instruction services	6,476,701	2,500	6,479,201	(168,445)		(168,445)	6,308,256	2,500	6,310,756	5,832,530	189	5,832,719
Educational media services:												
School library:												
Salaries	8,500	1,097,864	1,097,864			112,386	8,500	1,210,250	1,210,250	1,178,180		1,178,180
Supplies and materials		26,951	26,951				26,951	26,951	26,951	2,944		2,944
Total educational media services/school library	8,500	1,124,815	1,133,315			112,386	8,500	1,237,201	1,245,701	1,181,134		1,181,134
Instructional staff training services:												
Purchased professional and technical services:												
Total instructional staff training services		17,100	17,100			(3,542)		13,558	13,558			
Support services general administration:												
Salaries	1,852,010		1,852,010	148,742		148,742	2,000,752		2,000,752	1,968,757		1,968,757
Salaries of Attorneys	307,108		307,108	1		1	307,109		307,109	307,108		307,108
Legal services:	1,800,000		1,800,000	(190,000)		(190,000)	1,700,000		1,700,000	1,389,324		1,389,324
Audit Fees	180,000		180,000	5,000		5,000	185,000		185,000	181,975		181,975
Other purchased professional services	470,000		470,000	(57,200)		(57,200)	412,800		412,800	408,553		408,553
Communications/telephone	1,624,415		1,624,415	(194,848)		(194,848)	1,429,567		1,429,567	1,382,407		1,382,407
General purchased services	11,500		11,500				11,500		11,500	212		212
General Supplies	13,500		13,500	3,646		3,646	17,146		17,146	10,555		10,555
Miscellaneous expenditures	100,500		100,500	47,230		47,230	147,730		147,730	146,045		146,045
Total support services general administration	6,359,033		6,359,033	(147,429)		(147,429)	6,211,604		6,211,604	5,794,936		5,794,936

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget		Budget Transfers / Amendments		Final Budget		Actual	
	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15
Support services school administrations:								
Salaries of principals/ asst. principals								
Salaries of secretarial and clerical assistants	400,000	4,359,699	(258,000)	(121,681)	142,000	4,236,018	141,011	4,085,156
Supplies and materials	-	146,050	-	(2,000)	-	144,050	-	41,973
Other objects	-	125,460	-	(44,888)	-	80,572	-	34,271
Total support services school administration	400,000	4,631,209	(258,000)	(168,569)	142,000	4,160,590	141,011	4,161,400
Central Services:								
Salaries	4,214,628	4,214,628	(70,000)	(70,000)	4,144,628	-	4,017,839	9,532
Purchase Professional Services	46,000	46,000	(30,000)	(30,000)	16,000	-	9,532	423,727
Miscellaneous Purchased Services	556,906	556,906	(111,620)	(111,620)	445,286	-	423,727	29,223
Supplies and materials	112,596	112,596	(64,147)	(64,147)	48,449	-	29,223	253,877
Other objects	184,309	184,309	(92,809)	(92,809)	277,309	-	253,877	4,734,198
Total Central Services	5,114,630	5,114,630	(182,528)	(182,528)	4,931,672	-	4,734,198	4,734,198
Admin. Info Technology								
Salaries	2,578,837	2,578,837	1,683,403	1,683,403	4,262,240	-	4,262,240	86,113
Purchased professional services	50,000	50,000	36,613	36,613	86,613	-	86,613	2,973,782
Other purchased services	3,408,408	3,408,408	(231,960)	(231,960)	3,216,448	-	3,216,448	564,029
Supplies and materials	590,260	590,260	(21,703)	(21,703)	568,557	-	568,557	652,058
Other objects	171,273	171,273	(63,253)	(63,253)	108,020	-	108,020	7,886,717
Total Admin. Info Technology	6,778,780	6,778,780	1,405,094	1,405,094	8,145,878	-	8,145,878	8,145,878
Required maintenance for school facilities:								
Salaries	2,845,213	2,845,213	(144,160)	(144,160)	2,701,113	-	2,701,113	2,527,987
Contracting	573,734	573,734	(160,399)	(160,399)	413,335	-	413,335	7,628,041
General Supplies	-	-	-	-	-	-	-	410,063
Total required maintenance for school facilities:	3,418,947	3,418,947	(304,559)	(304,559)	3,116,553	-	3,116,553	10,566,092
Operation and maintenance Custodial Services:								
Salaries	21,139,043	21,139,043	(386,435)	(386,435)	20,752,608	-	20,752,608	20,055,742
Purchased professional and technical services	231,166	231,166	(53,878)	(53,878)	177,288	-	177,288	147,905
Cleaning, repair and maintenance services	457,354	457,354	(350,485)	(350,485)	106,869	-	106,869	53,712
Rental of land and buildings	4,777,025	4,777,025	1,033,376	1,033,376	5,810,401	-	5,810,401	5,808,144
Lease Purchase- Energy Savings Int'l Pkg	839,150	839,150	-	-	839,150	-	839,150	839,150
Other purchased property	965,500	965,500	-	-	965,500	-	965,500	903,999
Insurance	2,061,575	2,061,575	545,000	545,000	2,606,575	-	2,606,575	2,576,953
Miscellaneous purchased services	8,000	8,000	-	-	8,000	-	8,000	1,330,060
General supplies	1,382,976	1,382,976	(24,045)	(24,045)	1,358,931	-	1,358,931	1,925,215
Energy (natural gas)	2,456,640	2,456,640	(416,430)	(416,430)	2,040,210	-	2,040,210	5,900,297
Energy (electricity)	5,675,884	5,675,884	486,429	486,429	6,162,313	-	6,162,313	112,242
Other objects	118,503	118,503	(6,258)	(6,258)	112,245	-	112,245	39,653,420
Total operation and maintenance Custodial Services	40,112,813	40,112,813	827,274	827,274	40,940,087	-	40,940,087	145,208
Care and upkeep of grounds								
Salaries	144,958	144,958	250	250	145,208	-	145,208	172,174
Cleaning, repair and maintenance services	327,500	327,500	(148,319)	(148,319)	179,181	-	179,181	317,382
Total care and upkeep of grounds	472,458	472,458	(148,069)	(148,069)	324,389	-	324,389	317,382

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget			Bud. et 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
Security	2,412,012	6,150,155	8,562,167	(4,277,604)	(321,325)	(748,929)	1,984,408	5,828,830	7,813,238	1,718,917	5,218,211	7,037,128
Salaries	390,000	390,000	780,000	(70,000)	-	(70,000)	680,912	-	680,912	640,636	-	640,636
Technical Services	75,000	28,426	103,426	-	(1)	(1)	75,000	28,425	103,425	45,540	3,208	48,748
General Supplies	2,877,012	6,178,281	9,055,293	(677,604)	(321,326)	(998,930)	2,199,408	5,857,255	8,056,663	1,788,930	5,211,419	7,110,449
Total security												
Student transportation services:												
Salaries for pupil transportation (between home and school)	750,912	-	750,912	(70,000)	-	(70,000)	680,912	-	680,912	-	-	-
Salaries for pupil transportation (between home and school) - regular	-	-	-	-	-	-	-	-	-	-	-	-
Salaries for pupil transportation (between home and school) - special	1,886,911	-	1,886,911	(98,720)	-	(98,720)	1,788,191	-	1,788,191	1,718,792	-	1,718,792
Salaries for pupil transportation (other than between home and school)	1,397,712	-	1,397,712	(227,153)	-	(227,153)	1,170,559	-	1,170,559	1,048,014	-	1,048,014
Pupil transportation Management fee - ESC & CTSA	250,000	-	250,000	150,000	-	150,000	400,000	-	400,000	205,000	-	205,000
Transportation program	60,500	-	60,500	10,680	-	10,680	71,180	-	71,180	55,610	-	55,610
Purchased professional and technical services	200,000	-	200,000	50,001	-	50,001	200,000	-	200,000	181,282	-	181,282
Chemie, repair and maintenance services	374,967	-	374,967	(77,401)	-	(77,401)	424,368	-	424,368	424,367	-	424,367
Rental Payments - school buses	220,000	-	220,000	(2,000,000)	-	(2,000,000)	142,599	-	142,599	142,268	-	142,268
Contracted services - aid in lieu of tax	4,475,102	-	4,475,102	(2,000,000)	-	(2,000,000)	2,475,102	-	2,475,102	518,280	-	518,280
Contracted services (between home and school) - vendors	604,000	-	604,000	(100,000)	-	(100,000)	504,000	-	504,000	3,150	-	3,150
Contracted services (special education) - ESC & CTSA	1,566,821	-	1,566,821	(162,000)	-	(162,000)	1,404,821	-	1,404,821	338,580	-	338,580
Contracted services (special education) - ESC & CTSA	11,600,000	-	11,600,000	(1,698,292)	-	(1,698,292)	9,901,708	-	9,901,708	4,521,184	-	4,521,184
General Supplies	20,000	-	20,000	-	-	-	20,000	-	20,000	4,556	-	4,556
Transportation supplies	200,000	-	200,000	-	-	-	200,000	-	200,000	175,000	-	175,000
Other Objects	19,000	-	19,000	-	-	-	19,000	-	19,000	16,356	-	16,356
Total student transportation services	23,625,925	-	23,625,925	(4,222,885)	-	(4,222,885)	19,403,040	-	19,403,040	9,993,675	-	9,993,675
Unallocated Employee Benefits:												
Social security	8,300,000	-	8,300,000	(729,543)	-	(729,543)	7,570,457	-	7,570,457	7,569,863	-	7,569,863
Other retirement contributions - PERS	10,706,000	-	10,706,000	(379,649)	-	(379,649)	10,326,351	-	10,326,351	10,320,351	-	10,320,351
Unemployment compensation	125,000	-	125,000	1,500,000	-	1,500,000	1,625,000	-	1,625,000	1,563,065	-	1,563,065
Workers' Compensation	2,400,000	-	2,400,000	(600,000)	-	(600,000)	1,800,000	-	1,800,000	1,572,816	-	1,572,816
Health Benefits	4,077,860	-	4,077,860	(3,119,744)	-	(3,119,744)	3,452,360	-	3,452,360	2,889,677	-	2,889,677
Tuition Reimbursement	800,000	-	800,000	(100,000)	-	(100,000)	700,000	-	700,000	692,282	-	692,282
Other employee benefits	600,000	-	600,000	3,150,000	-	3,150,000	3,750,000	-	3,750,000	2,674,500	-	2,674,500
On-behalf TPFAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	1,070,648	-	1,070,648
On-behalf TPFAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	56,271,909	-	56,271,909
On-behalf TPFAF Long-Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	31,676	-	31,676
On-behalf TPFAF Post Retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	17,970,264	-	17,970,264
On-behalf TPFAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	15,779,387	-	15,779,387
Total Unallocated employee benefits	27,002,360	66,822,642	93,825,002	(2,315,808)	(3,019,744)	(803,936)	29,218,108	63,802,898	93,021,066	18,400,397	59,221,495	177,627,892
Total unallocated expenditures	195,379,350	102,467,822	297,847,172	(939,643)	(3,683,659)	(4,593,302)	192,439,707	98,814,163	291,253,870	261,269,158	92,548,667	553,817,825
Total expenditures - current expense	227,069,504	281,218,812	508,288,316	(5,371,710)	(10,481,442)	(15,853,152)	221,697,794	270,737,370	492,453,165	288,926,988	258,771,809	542,298,797

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget			Budget Transfers / Amendments			Fund 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
Capital Outlay:												
Equipment:												
Other Instruction:												
School Sponsored Athletics	-	-	-	3,481	3,481	2,499	-	-	-	3,481	3,481	2,499
Undistributed expenditures:												
Instructional staff	-	341,800	-	-	341,800	-	-	341,800	-	-	341,800	-
School administration	341,800	-	2,499	-	-	2,499	341,800	-	2,499	274,165	-	2,499
Central Services	-	-	3,000	3,000	3,000	-	3,000	3,000	-	2,952	-	2,952
Admin Info Technology	-	-	3,612	3,612	3,612	-	3,612	3,612	-	3,601	-	3,601
Required Maintenance for School Facilities	224,205	-	557,755	557,755	557,755	-	557,755	557,755	-	557,716	-	557,716
Custodial Services	-	224,205	(30,837)	(30,837)	193,368	-	193,368	193,368	-	132,739	-	132,739
Care and Upkeep of Grounds	-	-	68,175	68,175	68,175	-	68,175	68,175	-	68,114	-	68,114
Security	-	-	119,876	119,876	119,876	-	119,876	119,876	-	119,039	-	119,039
School Buses - Regular	-	-	931,060	931,060	931,060	-	931,060	931,060	-	930,149	-	930,149
Total equipment	566,005	566,005	1,658,062	1,658,062	1,658,062	2,499	2,232,067	2,232,066	2,499	2,091,356	2,499	2,094,455
Facilities acquisition and construction services:												
Architectural/Engineering services	4,552	4,552	300,300	300,300	300,300	-	304,852	304,852	-	300,300	-	300,300
Technical services	214,901	214,901	-	-	-	-	214,901	214,901	-	202,513	-	202,513
Construction services	138,977	138,977	3,476,998	3,476,998	3,476,998	-	3,615,975	3,615,975	-	3,494,618	-	3,494,618
Land and improvements	-	-	511,111	511,111	511,111	-	511,111	511,111	-	511,080	-	511,080
Total facilities acquisition and construction services	358,430	358,430	4,288,409	4,288,409	4,288,409	-	4,646,839	4,646,839	-	4,508,511	-	4,508,511
Assets acquired under capital lease (non-budgeted)												
Interest Deposit to Capital Reserve	60,000	60,000	-	-	-	-	60,000	60,000	-	1,220,906	-	1,220,906
Total assets acquired under capital lease (non-budgeted)	60,000	60,000	-	-	-	-	60,000	60,000	-	1,796,151	-	1,796,151
Total capital outlay	984,435	984,435	5,944,471	5,944,471	5,944,470	2,499	6,928,906	6,931,405	2,499	8,399,117	2,499	8,399,117

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	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
Adult education - local:												
Salaries of teachers	7,000	\$	7,000	\$	7,000	\$	7,000	\$	7,000	\$	7,000	\$
General Supplies	1,000		1,000		1,000		1,000		1,000		1,000	
Total adult education - local	8,000		8,000		8,000		8,000		8,000		8,000	
Adult education - Supp Serv:												
Salaries	20,000		20,000		20,000		20,000		20,000		20,000	
Total adult education - Supp Serv	20,000		20,000		20,000		20,000		20,000		20,000	
Evening school for the Foreign Born foreign born:												
Salaries of teachers	5,000		5,000		5,000		5,000		5,000		5,000	
Total evening school for the Foreign Born	5,000		5,000		5,000		5,000		5,000		5,000	
Total special schools	33,000		33,000		33,000		33,000		33,000		33,000	
Transfer of Funds to Charter Schools												
Total expenditures	464,959		464,959	158,415		158,415	623,374		623,374	613,309		613,309
Over/(Under) Expenditures	238,551,898		509,770,710	731,176		(9,247,757)	229,293,074		508,023,943	292,936,994		551,311,303
	287,226,975		(13,991,837)	(17,951,950)		(7,473,007)	249,275,025		(21,404,844)	288,186,147		298,111,839
Other Financing Sources/(uses):												
Operating Transfers In:												
Cont. from School Based Budgets			281,218,812			(10,478,943)			270,739,869			258,374,308
Operating Transfer Out:												
Cont. To School Based Budgets	(274,264,450)		(274,264,450)	10,971,290		10,971,290	(263,293,160)		(263,293,160)	(251,242,222)		(251,242,222)
Transfer to special revenue fund - preschool programs	(3,822,144)		(3,822,144)	4		4	(3,822,140)		(3,822,140)	(3,822,140)		(3,822,140)
Capital Leases (non-Budget)	(278,086,594)		3,132,218	10,971,294		492,331	(267,115,300)		3,624,569	(1,796,151)		1,796,151
Total Other Financing Sources/(uses)	(10,859,619)		(10,859,619)	(6,980,656)		(6,980,656)	(17,840,273)		(17,840,273)	34,917,936		34,917,936
Excess/(Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Sources/(Uses)	33,990,994		4,046,414			4,046,414			33,990,994			4,046,414
Fund balance, July 1	8,037,408		38,037,408			38,037,408			38,037,408			38,037,408
Prior period adjustment												
Fund balance, July 1 as restated	27,177,789		27,177,789			27,177,789			27,177,789			27,177,789
Fund balance, June 30	35,215,197		65,215,197			65,215,197			65,215,197			65,215,197

CITY OF ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Other sources	\$ 703,639	\$ 7,000	\$ 710,639	\$ 749,681	\$ 39,042
State sources	49,192,223	(2,711,883)	46,480,340	43,857,552	(2,622,788)
Federal sources	59,316,175	14,547,997	73,864,172	35,217,812	(38,646,360)
Total Revenues	<u>\$ 109,212,037</u>	<u>\$ 11,843,114</u>	<u>\$ 121,055,151</u>	<u>\$ 79,825,045</u>	<u>\$ (41,230,106)</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 19,376,833	\$ 5,605,526	\$ 24,982,359	\$ 19,131,625	\$ 5,850,734
Other salaries for instruction	7,958,739	263,670	8,222,409	8,104,264	118,145
Purchased professional services	213,429	529,600	743,029	239,604	503,425
Miscellaneous purchased services	5,789,845	(521)	5,789,324	5,730,016	59,308
General supplies	4,773,355	16,214,493	20,987,848	7,736,321	13,251,527
Textbooks		52,537	52,537	36,761	15,776
Other objects	105,908	(12,150)	93,758	7,000	86,758
Total instruction	<u>38,218,109</u>	<u>22,653,155</u>	<u>60,871,264</u>	<u>40,985,592</u>	<u>19,885,672</u>
Support services:					
Salaries of supervisors of instr.	141,850	-	141,850	141,850	-
Salaries- program directors	166,721	73,195	239,916	237,846	2,070
Salaries - other prof. staff	1,811,165	(95,431)	1,715,734	1,715,428	306
Other salaries	2,103,858	1,989,816	4,093,674	2,773,549	1,320,125
Salaries- master teachers	311,077	(109,182)	201,895	201,890	5
Employee benefits	11,363,327	799,496	12,162,823	10,166,439	1,996,384
Purchased professional services	4,320,868	13,386,022	17,706,890	1,455,438	16,251,452
Purchased Educational Services- Pre-K	9,981,984	20	9,982,004	9,982,004	-
Travel	14,442	-	14,442	-	14,442
Miscellaneous purchased services	95,231	31,537	126,768	14,948	111,820
Supplies and materials	35,703,598	(26,596,836)	9,106,762	7,753,591	1,353,171
Miscellaneous expenditures	17,435	316,433	333,868	451,555	(117,687)
Total support services	<u>66,031,556</u>	<u>(10,204,930)</u>	<u>55,826,626</u>	<u>34,894,537</u>	<u>20,932,090</u>
Facilities acquisition and construction services:					
Instructional equipment	8,835,748	(8,756,268)	79,480	17,506	61,974
Non Instructional equipment	500,750	154,000	654,750	643,442	11,308
Total facilities acquisition and construction services	<u>9,336,498</u>	<u>(8,602,268)</u>	<u>734,230</u>	<u>660,948</u>	<u>73,282</u>
Total Expenditures	<u>113,586,163</u>	<u>3,845,958</u>	<u>117,432,121</u>	<u>76,541,077</u>	<u>40,891,044</u>
Other Financing Sources/(uses)					
Transfer from General Fund	3,822,140		3,822,140	3,822,140	-
Contribution to School Based Budgets	(7,445,170)	-	(7,445,170)	(7,132,087)	313,083
Total Other Financing Sources/(uses)	<u>(3,623,030)</u>	<u>-</u>	<u>(3,623,030)</u>	<u>(3,309,947)</u>	<u>313,083</u>
Total outflows	<u>\$ 117,209,193</u>	<u>\$ 3,845,958</u>	<u>\$ 121,055,151</u>	<u>\$ 79,851,024</u>	<u>\$ 41,204,126</u>
Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources/(Uses)					
	<u>\$ (7,997,156)</u>	<u>\$ 7,997,156</u>	<u>\$ -</u>	<u>(25,979)</u>	<u>\$ (25,979)</u>
Fund Balance, July 1 (as restated)				<u>509,876</u>	
Fund Balance, June 30				<u>\$ 483,897</u>	
Recapitulation of Balance:					
Restricted:					
Scholarships				\$ 48,731	
Student Activities				<u>435,166</u>	
Total Fund Balance				<u>\$ 483,897</u>	

REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST EIGHT 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%
2020	0.9639695793%	157,198,229	71,283,404	220.53%	58.32%

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 EIGHT 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%
2021	10,545,341	10,545,341	-0-	71,422,737	14.76%

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 EIGHT 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 Proportionate Share of the Net Pension Liability (Asset)	District's 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	-0-	\$189,978,735	458.83%	33.76%
2014	1.8794042239%	-0-	1,004,480,390	-0-	196,515,095	511.15%	33.64%
2015	1.9360372531%	-0-	1,223,658,218	-0-	196,551,854	622.56%	28.71%
2016	1.9832404088%	-0-	1,560,143,180	-0-	193,733,757	805.30%	22.33%
2017	1.9304443429%	-0-	1,301,575,185	-0-	199,579,232	652.16%	25.41%
2018	1.8254941800%	-0-	1,161,502,387	-0-	207,074,724	560.91%	26.49%
2019	1.8562260681%	-0-	1,139,183,458	-0-	208,923,035	545.26%	26.95%
2020	1.8869163926%	-0-	1,242,511,740	-0-	216,375,582	574.24%	24.60%

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, 2021

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>
2020	7.00%	7.00%	07/01/14-06/30/18
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>
2020	5.40%	7.00%	07/01/15-06/30/18
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 FOUR YEARS

	Measurement Date Ended June 30,			
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Non-Employer OPEB Liability - State's Proportionate Share of Total OPEB Liability Associated with the School District				
Balance at 6/30	\$657,718,174	\$713,067,711	\$815,776,789	\$876,762,651
Changes for the year:				
Service cost	31,095,653	30,016,042	33,656,978	40,479,339
Interest	23,787,190	28,381,844	30,083,120	25,883,878
Differences between expected and actual experience	202,527,951	(103,962,555)	(66,212,902)	
Changes in assumptions or other inputs	200,382,925	9,806,632	(81,828,089)	(109,149,723)
Membership Contributions	578,852	598,487	658,992	695,766
Benefit payments - Net	(19,097,745)	(20,189,987)	(19,067,177)	(18,895,122)
Net changes	439,274,826	(55,349,537)	(102,709,078)	(60,985,862)
Balance at 6/30	<u>\$1,096,993,000</u>	<u>\$657,718,174</u>	<u>\$713,067,711</u>	<u>\$815,776,789</u>
Covered Employee Payroll	287,658,986	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-	-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	381.35%	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, 2021

Change in benefit terms: None

Change in assumptions:

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

Measurement Date Ending <u>June 30,</u>	Discount <u>Rate</u>
2020	2.21%
2019	3.50%
2018	3.87%

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

ELIZABETH SCHOOL DISTRICT
GENERAL FUND
(BUDGETARY BASIS)
COMBINING BALANCE SHEET
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
ASSETS:			
Cash and cash equivalents	\$ 78,697,566	\$	\$ 78,697,566
Accounts receivable:			
State	46,100,760	-	46,100,760
Other			-
Interfund	6,948,051	1,137,675	8,085,726
Other Current Assets	1,094,770		1,094,770
Total assets	\$ 132,841,147	\$ 1,137,675	\$ 133,978,822
LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 34,412,677	\$ 1,137,675	\$ 35,550,352
Payroll Deductions Payable	19,622,760		19,622,760
State Unemployment Insurance Payable	498,334		498,334
Interfund payable	2,992,691		2,992,691
Accrued liabilities for workers compensation claims	2,359,341	-	2,359,341
Total liabilities	59,885,804	1,137,675	61,023,479
Fund balance:			
Restricted:			
Excess surplus Designated for Subsequent Years Expenditure	3,379,891	-	3,379,891
Excess surplus	-	-	-
Emergency Reserve			-
Maintenance Reserve	10,000,000		10,000,000
Capital Reserve	33,296,957		33,296,957
State Unemployment Insurance	4,046,415		4,046,415
Assigned:			
Encumbrances	234,991		234,991
Designated for subsequent year's expenditures	9,345,746	-	9,345,746
FFCRA/SEMI Designated for subsequent year's expenditures	130,844		130,844
Unassigned	12,520,500	-	12,520,500
Total fund balance	72,955,344	-	72,955,344
Total liabilities and fund balance	\$ 132,841,147	\$ 1,137,675	\$ 133,978,822

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$263,294,699		\$251,242,222	\$12,052,477
Combined General Fund Contribution and State Resources	263,294,699	97.25%	251,242,222	12,052,477
Restricted Federal Resources:				
Title I, Part A	6,037,328		5,754,632	282,696
Title I, Part A - June 30, 2020 Unearned Revenue	683,333		683,333	-
	6,720,661	2.48%	6,437,965	282,696
Title II, Part A	-		-	-
Title II, Part A - June 30, 2020 Unearned Revenue	147,478		141,293	6,185
	147,478	0.05%	141,293	6,185
Title III, Part A	425,001		402,060	22,941
Title III, Part A - June 30, 2020 Unearned Revenue	121,964		121,964	-
	546,965	0.20%	524,024	22,941
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2020 Unearned Revenue	30,066		28,805	1,261
	30,066	0.01%	28,805	1,261
Restricted Federal Resources Total	7,445,170	2.75%	7,132,087	313,083
Totals	\$270,739,869	100.00%	\$258,374,308	\$12,365,560

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

School: George Washington

<u>Resources</u>	<u>Resource</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$4,144,997		\$4,012,714	\$132,283
Combined General Fund Contribution and State Resources	4,144,997	95.82%	4,012,714	132,283
Restricted Federal Resources:				
Title I, Part A	146,586		141,378	5,208
Title I, Part A - June 30, 2020 Unearned Revenue	16,592		16,592	-
	163,178	3.77%	157,970	5,208
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,581		3,467	114
	3,581	0.08%	3,467	114
Title III, Part A	10,319		9,895	424
Title III, Part A - June 30, 2020 Unearned Revenue	2,961		2,961	-
	13,280	0.31%	12,856	424
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	730		707	23
	730	0.02%	707	23
Restricted Federal Resources Total	180,769	4.18%	175,000	5,769
Totals	\$4,325,766	100.00%	\$4,187,714	\$138,052

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$6,689,055		\$6,618,617	\$70,438
Combined General Fund Contribution and State Resources	6,689,055	97.16%	6,618,617	70,438
Restricted Federal Resources:				
Title I, Part A	158,778		156,917	1,861
Title I, Part A - June 30, 2020 Unearned Revenue	17,971		17,971	-
	176,749	2.57%	174,888	1,861
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,879		3,838	41
	3,879	0.06%	3,838	41
Title III, Part A	11,177		11,026	151
Title III, Part A - June 30, 2020 Unearned Revenue	3,208		3,208	-
	14,385	0.21%	14,234	151
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	791		783	8
	791	0.01%	783	8
Restricted Federal Resources Total	195,804	2.84%	193,742	2,062
Totals	\$6,884,859	100.00%	\$6,812,359	\$72,500

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,770,048		\$7,584,191	\$185,857
Combined General Fund Contribution and State Resources	7,770,048	96.95%	7,584,191	185,857
Restricted Federal Resources:				
Title I, Part A	198,255		192,976	5,279
Title I, Part A - June 30, 2020 Unearned Revenue	22,438		22,438	-
	220,693	2.75%	215,414	5,279
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,843		4,727	116
	4,843	0.06%	4,727	116
Title III, Part A	13,956		13,526	430
Title III, Part A - June 30, 2020 Unearned Revenue	4,005		4,005	-
	17,961	0.22%	17,531	430
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	987		963	24
	987	0.01%	963	24
Restricted Federal Resources Total	244,484	3.05%	238,636	5,848
Totals	\$8,014,532	100.00%	\$7,822,827	\$191,705

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$8,685,386		\$8,424,537	\$260,849
Combined General Fund Contribution and State Resources	8,685,386	97.28%	8,424,537	260,849
Restricted Federal Resources:				
Title I, Part A	196,804		190,224	6,580
Title I, Part A - June 30, 2020 Unearned Revenue	22,274		22,274	-
	219,078	2.45%	212,498	6,580
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,807		4,663	144
	4,807	0.05%	4,663	144
Title III, Part A	13,854		13,319	535
Title III, Part A - June 30, 2020 Unearned Revenue	3,976		3,976	-
	17,830	0.20%	17,295	535
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	980		951	29
	980	0.01%	951	29
Restricted Federal Resources Total	242,695	2.72%	235,406	7,289
Totals	\$8,928,081	100.00%	\$8,659,943	\$268,138

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,753,323		\$7,655,961	\$97,362
Combined General Fund Contribution and State Resources	7,753,323	96.74%	7,655,961	97,362
Restricted Federal Resources:				
Title I, Part A	212,188		209,222	2,966
Title I, Part A - June 30, 2020 Unearned Revenue	24,015		24,015	-
	236,203	2.95%	233,237	2,966
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,183		5,118	65
	5,183	0.06%	5,118	65
Title III, Part A	14,937		14,696	241
Title III, Part A - June 30, 2020 Unearned Revenue	4,286		4,286	-
	19,223	0.24%	18,982	241
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,057		1,044	13
	1,057	0.01%	1,044	13
Restricted Federal Resources Total	261,666	3.26%	258,380	3,286
Totals	\$8,014,989	100.00%	\$7,914,342	\$100,647

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$10,347,446		\$10,164,229	\$183,217
Combined General Fund Contribution and State Resources	10,347,446	96.85%	10,164,229	183,217
Restricted Federal Resources:				
Title I, Part A	272,564		267,192	5,372
Title I, Part A - June 30, 2020 Unearned Revenue	30,850		30,850	-
	303,414	2.84%	298,042	5,372
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	6,658		6,540	118
	6,658	0.06%	6,540	118
Title III, Part A	19,187		18,750	437
Title III, Part A - June 30, 2020 Unearned Revenue	5,506		5,506	-
	24,693	0.23%	24,256	437
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,357		1,333	24
	1,357	0.01%	1,333	24
Restricted Federal Resources Total	336,122	3.15%	330,170	5,952
Totals	\$10,683,568	100.00%	\$10,494,399	\$189,169

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$8,874,804		\$8,682,053	\$192,751
Combined General Fund Contribution and State Resources	8,874,804	96.98%	8,682,053	192,751
Restricted Federal Resources:				
Title I, Part A	223,795		218,384	5,411
Title I, Part A - June 30, 2020 Unearned Revenue	25,334		25,334	-
	249,129	2.72%	243,718	5,411
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,467		5,348	119
	5,467	0.06%	5,348	119
Title III, Part A	15,754		15,314	440
Title III, Part A - June 30, 2020 Unearned Revenue	4,521		4,521	-
	20,275	0.22%	19,835	440
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,115		1,091	24
	1,115	0.01%	1,091	24
Restricted Federal Resources Total	275,986	3.02%	269,992	5,994
Totals	\$9,150,790	100.00%	\$8,952,045	\$198,745

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

School: iPrep Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$4,162,531		\$4,066,992	\$95,539
Combined General Fund Contribution and State Resources	4,162,531	97.10%	4,066,992	95,539
Restricted Federal Resources:				
Title I, Part A	100,724		98,151	2,573
Title I, Part A - June 30, 2020 Unearned Revenue	11,400		11,400	-
	112,124	2.62%	109,551	2,573
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	2,460		2,404	56
	2,460	0.06%	2,404	56
Title III, Part A	7,090		6,881	209
Title III, Part A - June 30, 2020 Unearned Revenue	2,035		2,035	-
	9,125	0.21%	8,916	209
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	502		490	12
	502	0.01%	490	12
Restricted Federal Resources Total	124,211	2.90%	121,360	2,851
Totals	\$4,286,742	100.00%	\$4,188,352	\$98,390

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,946,383		\$7,647,404	\$298,979
Combined General Fund Contribution and State Resources	7,946,383	96.49%	7,647,404	298,979
Restricted Federal Resources:				
Title I, Part A	234,536		224,713	9,823
Title I, Part A - June 30, 2020 Unearned Revenue	26,551		26,551	-
	261,087	3.17%	251,264	9,823
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,729		5,513	216
	5,729	0.07%	5,513	216
Title III, Part A	16,510		15,711	799
Title III, Part A - June 30, 2020 Unearned Revenue	4,738		4,738	-
	21,248	0.26%	20,449	799
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,168		1,124	44
	1,168	0.01%	1,124	44
Restricted Federal Resources Total	289,232	3.51%	278,350	10,882
Totals	\$8,235,615	100.00%	\$7,925,754	\$309,861

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$6,883,857		\$6,758,203	\$125,654
Combined General Fund Contribution and State Resources	6,883,857	97.43%	6,758,203	125,654
Restricted Federal Resources:				
Title I, Part A	147,458		144,462	2,996
Title I, Part A - June 30, 2020 Unearned Revenue	16,689		16,689	-
	164,147	2.32%	161,151	2,996
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,602		3,536	66
	3,602	0.05%	3,536	66
Title III, Part A	10,380		10,136	244
Title III, Part A - June 30, 2020 Unearned Revenue	2,979		2,979	-
	13,359	0.19%	13,115	244
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	734		721	13
	734	0.01%	721	13
Restricted Federal Resources Total	181,842	2.57%	178,523	3,319
Totals	\$7,065,699	100.00%	\$6,936,726	\$128,974

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$5,300,322		\$4,883,760	\$416,562
Combined General Fund Contribution and State Resources	5,300,322	97.22%	4,883,760	416,562
Restricted Federal Resources:				
Title I, Part A	123,075		112,308	10,767
Title I, Part A - June 30, 2020 Unearned Revenue	13,930		13,930	-
	137,005	2.51%	126,238	10,767
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,006		2,770	236
	3,006	0.06%	2,770	236
Title III, Part A	8,664		7,788	876
Title III, Part A - June 30, 2020 Unearned Revenue	2,486		2,486	-
	11,150	0.20%	10,274	876
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	613		565	48
	613	0.01%	565	48
Restricted Federal Resources Total	151,774	2.78%	139,846	11,928
Totals	\$5,452,096	100.00%	\$5,023,606	\$428,490

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$10,006,955		\$9,785,064	\$221,891
Combined General Fund Contribution and State Resources	10,006,955	97.41%	9,785,064	221,891
Restricted Federal Resources:				
Title I, Part A	215,961		210,630	5,331
Title I, Part A - June 30, 2020 Unearned Revenue	24,443		24,443	-
	240,404	2.34%	235,073	5,331
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,275		5,158	117
	5,275	0.05%	5,158	117
Title III, Part A	15,203		14,769	434
Title III, Part A - June 30, 2020 Unearned Revenue	4,363		4,363	-
	19,566	0.19%	19,132	434
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,076		1,052	24
	1,076	0.01%	1,052	24
Restricted Federal Resources Total	266,321	2.59%	260,416	5,905
Totals	\$10,273,276	100.00%	\$10,045,479	\$227,797

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,002,691		\$6,627,565	\$375,126
Combined General Fund Contribution and State Resources	7,002,691	97.12%	6,627,565	375,126
Restricted Federal Resources:				
Title I, Part A	168,357		158,318	10,039
Title I, Part A - June 30, 2020 Unearned Revenue	19,055		19,055	-
	187,412	2.60%	177,373	10,039
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,113		3,893	220
	4,113	0.06%	3,893	220
Title III, Part A	11,851		11,034	817
Title III, Part A - June 30, 2020 Unearned Revenue	3,401		3,401	-
	15,252	0.21%	14,435	817
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	838		793	45
	838	0.01%	793	45
Restricted Federal Resources Total	207,615	2.88%	196,493	11,122
Totals	\$7,210,306	100.00%	\$6,824,059	\$386,247

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$6,762,621		\$6,352,782	\$409,839
Combined General Fund Contribution and State Resources	6,762,621	97.48%	6,352,782	409,839
Restricted Federal Resources:				
Title I, Part A	141,652		132,096	9,556
Title I, Part A - June 30, 2020 Unearned Revenue	16,032		16,032	-
	157,684	2.27%	148,128	9,556
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,460		3,250	210
	3,460	0.05%	3,250	210
Title III, Part A	9,972		9,194	778
Title III, Part A - June 30, 2020 Unearned Revenue	2,862		2,862	-
	12,834	0.18%	12,056	778
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	705		662	43
	705	0.01%	662	43
Restricted Federal Resources Total	174,683	2.52%	164,097	10,586
Totals	\$6,937,304	100.00%	\$6,516,878	\$420,426

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$6,359,586		\$6,106,735	\$252,851
Combined General Fund Contribution and State Resources	6,359,586	97.10%	6,106,735	252,851
Restricted Federal Resources:				
Title I, Part A	153,843		147,034	6,809
Title I, Part A - June 30, 2020 Unearned Revenue	17,412		17,412	-
	171,255	2.61%	164,446	6,809
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	3,758		3,609	149
	3,758	0.06%	3,609	149
Title III, Part A	10,830		10,276	554
Title III, Part A - June 30, 2020 Unearned Revenue	3,108		3,108	-
	13,938	0.21%	13,384	554
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	766		736	30
	766	0.01%	736	30
Restricted Federal Resources Total	189,717	2.90%	182,174	7,543
Totals	\$6,549,303	100.00%	\$6,288,909	\$260,394

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	<u>\$6,508,537</u>		<u>\$6,235,953</u>	<u>\$272,584</u>
Combined General Fund Contribution and State Resources	<u>6,508,537</u>	<u>97.19%</u>	<u>6,235,953</u>	<u>272,584</u>
Restricted Federal Resources:				
Title I, Part A	152,392		145,287	7,105
Title I, Part A - June 30, 2020 Unearned Revenue	<u>17,248</u>		<u>17,248</u>	<u>-</u>
	<u>169,640</u>	<u>2.53%</u>	<u>162,535</u>	<u>7,105</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	<u>3,723</u>		<u>3,567</u>	<u>156</u>
	<u>3,723</u>	<u>0.06%</u>	<u>3,567</u>	<u>156</u>
Title III, Part A	10,728		10,150	578
Title III, Part A - June 30, 2020 Unearned Revenue	<u>3,079</u>		<u>3,079</u>	<u>-</u>
	<u>13,807</u>	<u>0.21%</u>	<u>13,229</u>	<u>578</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	<u>759</u>		<u>727</u>	<u>32</u>
	<u>759</u>	<u>0.01%</u>	<u>727</u>	<u>32</u>
Restricted Federal Resources Total	<u>187,929</u>	<u>2.81%</u>	<u>180,058</u>	<u>7,871</u>
Totals	<u>\$6,696,466</u>	<u>100.00%</u>	<u>\$6,416,012</u>	<u>\$280,454</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, 2021

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	\$4,641,212		\$4,408,797	\$232,415
Combined General Fund Contribution and State Resources	4,641,212	97.39%	4,408,797	232,415
Restricted Federal Resources:				
Title I, Part A	101,014		95,383	5,631
Title I, Part A - June 30, 2020 Unearned Revenue	11,433		11,433	-
	112,447	2.36%	106,816	5,631
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	2,468		2,344	124
	2,468	0.05%	2,344	124
Title III, Part A	7,111		6,653	458
Title III, Part A - June 30, 2020 Unearned Revenue	2,041		2,041	-
	9,152	0.19%	8,694	458
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	503		478	25
	503	0.01%	478	25
Restricted Federal Resources Total	124,570	2.61%	118,332	6,238
Totals	\$4,765,782	100.00%	\$4,527,129	\$238,654

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

School: Victor Mravlag

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$6,163,339		\$5,626,924	\$536,415
Combined General Fund Contribution and State Resources	6,163,339	100.00%	5,626,924	536,415
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2020 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A			-	-
Title III, Part A - June 30, 2020 Unearned Revenue			-	-
	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$6,163,339	100.00%	\$5,626,924	\$536,415

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$8,557,715		\$8,167,287	\$390,428
Combined General Fund Contribution and State Resources	<u>8,557,715</u>	<u>96.86%</u>	<u>8,167,287</u>	<u>390,428</u>
Restricted Federal Resources:				
Title I, Part A	224,669		213,259	11,410
Title I, Part A - June 30, 2020 Unearned Revenue	25,429		25,429	-
	<u>250,098</u>	<u>2.83%</u>	<u>238,688</u>	<u>11,410</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,488		5,238	250
	<u>5,488</u>	<u>0.06%</u>	<u>5,238</u>	<u>250</u>
Title III, Part A	15,816		14,887	929
Title III, Part A - June 30, 2020 Unearned Revenue	4,539		4,539	-
	<u>20,355</u>	<u>0.23%</u>	<u>19,426</u>	<u>929</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,119		1,068	51
	<u>1,119</u>	<u>0.01%</u>	<u>1,068</u>	<u>51</u>
Restricted Federal Resources Total	<u>277,060</u>	<u>3.14%</u>	<u>264,420</u>	<u>12,640</u>
Totals	<u>\$8,834,775</u>	<u>100.00%</u>	<u>\$8,431,707</u>	<u>\$403,068</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, 2021

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	\$8,901,554		\$8,327,381	\$574,173
Combined General Fund Contribution and State Resources	8,901,554	97.40%	8,327,381	574,173
Restricted Federal Resources:				
Title I, Part A	193,030		179,170	13,860
Title I, Part A - June 30, 2020 Unearned Revenue	21,848		21,848	-
	214,878	2.35%	201,018	13,860
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,715		4,411	304
	4,715	0.05%	4,411	304
Title III, Part A	13,588		12,460	1,128
Title III, Part A - June 30, 2020 Unearned Revenue	3,899		3,899	-
	17,487	0.19%	16,359	1,128
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	961		899	62
	961	0.01%	899	62
Restricted Federal Resources Total	238,041	2.60%	222,687	15,354
Totals	\$9,139,595	100.00%	\$8,550,068	\$589,527

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$6,970,426		\$6,523,129	\$447,297
Combined General Fund Contribution and State Resources	6,970,426	97.07%	6,523,129	447,297
Restricted Federal Resources:				
Title I, Part A	170,679		158,487	12,192
Title I, Part A - June 30, 2020 Unearned Revenue	19,318		19,318	-
	189,997	2.65%	177,805	12,192
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,169		3,901	268
	4,169	0.06%	3,901	268
Title III, Part A	12,015		11,023	992
Title III, Part A - June 30, 2020 Unearned Revenue	3,448		3,448	-
	15,463	0.22%	14,471	992
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	850		795	55
	850	0.01%	795	55
Restricted Federal Resources Total	210,479	2.93%	196,972	13,507
Totals	\$7,180,905	100.00%	\$6,720,101	\$460,804

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,200,053		\$7,068,339	\$131,714
Combined General Fund Contribution and State Resources	7,200,053	97.13%	7,068,339	131,714
Restricted Federal Resources:				
Title I, Part A	172,711		169,194	3,517
Title I, Part A - June 30, 2020 Unearned Revenue	19,548		19,548	-
	192,259	2.59%	188,742	3,517
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,219		4,142	77
	4,219	0.06%	4,142	77
Title III, Part A	12,158		11,872	286
Title III, Part A - June 30, 2020 Unearned Revenue	3,489		3,489	-
	15,647	0.21%	15,361	286
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	860		844	16
	860	0.01%	844	16
Restricted Federal Resources Total	212,985	2.87%	209,089	3,896
Totals	\$7,413,038	100.00%	\$7,277,427	\$135,611

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	<u>\$8,625,060</u>		<u>\$7,924,318</u>	<u>\$700,742</u>
Combined General Fund Contribution and State Resources	<u>8,625,060</u>	<u>97.06%</u>	<u>7,924,318</u>	<u>700,742</u>
Restricted Federal Resources:				
Title I, Part A	211,897		192,733	19,164
Title I, Part A - June 30, 2020 Unearned Revenue	<u>23,984</u>		<u>23,984</u>	<u>-</u>
	<u>235,881</u>	<u>2.65%</u>	<u>216,717</u>	<u>19,164</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	<u>5,176</u>		<u>4,755</u>	<u>421</u>
	<u>5,176</u>	<u>0.06%</u>	<u>4,755</u>	<u>421</u>
Title III, Part A	14,917		13,357	1,560
Title III, Part A - June 30, 2020 Unearned Revenue	<u>4,281</u>		<u>4,281</u>	<u>-</u>
	<u>19,198</u>	<u>0.22%</u>	<u>17,638</u>	<u>1,560</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	<u>1,055</u>		<u>969</u>	<u>86</u>
	<u>1,055</u>	<u>0.01%</u>	<u>969</u>	<u>86</u>
Restricted Federal Resources Total	<u>261,310</u>	<u>2.94%</u>	<u>240,080</u>	<u>21,230</u>
Totals	<u>\$8,886,370</u>	<u>100.00%</u>	<u>\$8,164,398</u>	<u>\$721,972</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, 2021

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	\$9,436,199		\$9,354,268	\$81,931
Combined General Fund Contribution and State Resources	9,436,199	96.93%	9,354,268	81,931
Restricted Federal Resources:				
Title I, Part A	242,666		240,321	2,345
Title I, Part A - June 30, 2020 Unearned Revenue	27,465		27,465	-
	270,131	2.77%	267,786	2,345
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,928		5,877	51
	5,928	0.06%	5,877	51
Title III, Part A	17,083		16,892	191
Title III, Part A - June 30, 2020 Unearned Revenue	4,902		4,902	-
	21,985	0.23%	21,794	191
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,209		1,199	10
	1,209	0.01%	1,199	10
Restricted Federal Resources Total	299,253	3.07%	296,655	2,598
Totals	\$9,735,452	100.00%	\$9,650,923	\$84,529

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,809,216		\$7,447,310	\$361,906
Combined General Fund Contribution and State Resources	7,809,216	97.16%	7,447,310	361,906
Restricted Federal Resources:				
Title I, Part A	184,902		175,363	9,539
Title I, Part A - June 30, 2020 Unearned Revenue	20,928		20,928	-
	205,830	2.56%	196,291	9,539
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,517		4,308	209
	4,517	0.06%	4,308	209
Title III, Part A	13,016		12,240	776
Title III, Part A - June 30, 2020 Unearned Revenue	3,735		3,735	-
	16,751	0.21%	15,975	776
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	921		878	43
	921	0.01%	878	43
Restricted Federal Resources Total	228,019	2.84%	217,452	10,567
Totals	\$8,037,235	100.00%	\$7,664,761	\$372,474

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$7,138,347		\$6,697,123	\$441,224
Combined General Fund Contribution and State Resources	7,138,347	96.78%	6,697,123	441,224
Restricted Federal Resources:				
Title I, Part A	192,449		179,207	13,242
Title I, Part A - June 30, 2020 Unearned Revenue	21,782		21,782	-
	214,231	2.90%	200,989	13,242
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	4,701		4,410	291
	4,701	0.06%	4,410	291
Title III, Part A	13,548		12,470	1,078
Title III, Part A - June 30, 2020 Unearned Revenue	3,888		3,888	-
	17,436	0.24%	16,358	1,078
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	958		899	59
	958	0.01%	899	59
Restricted Federal Resources Total	237,326	3.22%	222,657	14,669
Totals	\$7,375,673	100.00%	\$6,919,780	\$455,893

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$9,384,071		\$9,039,112	\$344,959
Combined General Fund Contribution and State Resources	9,384,071	97.06%	9,039,112	344,959
Restricted Federal Resources:				
Title I, Part A	230,184		220,765	9,419
Title I, Part A - June 30, 2020 Unearned Revenue	26,054		26,054	-
	256,238	2.65%	246,819	9,419
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,623		5,416	207
	5,623	0.06%	5,416	207
Title III, Part A	16,204		15,437	767
Title III, Part A - June 30, 2020 Unearned Revenue	4,650		4,650	-
	20,854	0.22%	20,087	767
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,146		1,104	42
	1,146	0.01%	1,104	42
Restricted Federal Resources Total	283,861	2.94%	273,426	10,435
Totals	\$9,667,932	100.00%	\$9,312,538	\$355,394

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	<u>\$14,297,381</u>		<u>\$13,515,883</u>	<u>\$781,498</u>
Combined General Fund Contribution and State Resources	<u>14,297,381</u>	<u>97.42%</u>	<u>13,515,883</u>	<u>781,498</u>
Restricted Federal Resources:				
Title I, Part A	306,525		287,874	18,651
Title I, Part A - June 30, 2020 Unearned Revenue	<u>34,694</u>		<u>34,694</u>	<u>-</u>
	<u>341,219</u>	<u>2.33%</u>	<u>322,568</u>	<u>18,651</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	<u>7,488</u>		<u>7,079</u>	<u>409</u>
	<u>7,488</u>	<u>0.05%</u>	<u>7,079</u>	<u>409</u>
Title III, Part A	21,578		20,060	1,518
Title III, Part A - June 30, 2020 Unearned Revenue	<u>6,192</u>		<u>6,192</u>	<u>-</u>
	<u>27,770</u>	<u>0.19%</u>	<u>26,252</u>	<u>1,518</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	<u>1,527</u>		<u>1,444</u>	<u>83</u>
	<u>1,527</u>	<u>0.01%</u>	<u>1,444</u>	<u>83</u>
Restricted Federal Resources Total	<u>378,004</u>	<u>2.58%</u>	<u>357,342</u>	<u>20,662</u>
Totals	<u>\$14,675,385</u>	<u>100.00%</u>	<u>\$13,873,225</u>	<u>\$802,160</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$12,388,228		\$11,328,338	\$1,059,890
Combined General Fund Contribution and State Resources	12,388,228	97.32%	11,328,338	1,059,890
Restricted Federal Resources:				
Title I, Part A	276,918		250,544	26,374
Title I, Part A - June 30, 2020 Unearned Revenue	31,343		31,343	-
	308,261	2.42%	281,887	26,374
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	6,764		6,185	579
	6,764	0.05%	6,185	579
Title III, Part A	19,494		17,348	2,146
Title III, Part A - June 30, 2020 Unearned Revenue	5,594		5,594	-
	25,088	0.20%	22,942	2,146
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,379		1,261	118
	1,379	0.01%	1,261	118
Restricted Federal Resources Total	341,492	2.68%	312,275	29,217
Totals	\$12,729,720	100.00%	\$11,640,614	\$1,089,106

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$12,873,001		\$12,313,683	\$559,318
Combined General Fund Contribution and State Resources	12,873,001	98.03%	12,313,683	559,318
Restricted Federal Resources:				
Title I, Part A	207,253		197,229	10,024
Title I, Part A - June 30, 2020 Unearned Revenue	23,458		23,458	-
	230,711	1.76%	220,687	10,024
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,687		5,440	247
	5,687	0.04%	5,440	247
Title III, Part A	16,388		15,472	916
Title III, Part A - June 30, 2020 Unearned Revenue	4,703		4,703	-
	21,091	0.16%	20,175	916
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,159		1,109	50
	1,159	0.01%	1,109	50
Restricted Federal Resources Total	258,648	1.97%	247,410	11,238
Totals	\$13,131,649	100.00%	\$12,561,093	\$570,556

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$9,503,307		\$8,816,750	\$686,557
Combined General Fund Contribution and State Resources	9,503,307	97.10%	8,816,750	686,557
Restricted Federal Resources:				
Title I, Part A	232,797		214,075	18,722
Title I, Part A - June 30, 2020 Unearned Revenue	26,349		26,349	-
	259,146	2.65%	240,424	18,722
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,063		4,697	366
	5,063	0.05%	4,697	366
Title III, Part A	14,590		13,233	1,357
Title III, Part A - June 30, 2020 Unearned Revenue	4,187		4,187	-
	18,777	0.19%	17,420	1,357
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,032		957	75
	1,032	0.01%	957	75
Restricted Federal Resources Total	284,018	2.90%	263,499	20,519
Totals	\$9,787,325	100.00%	\$9,080,249	\$707,076

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$9,332,385		\$8,954,832	\$377,553
Combined General Fund Contribution and State Resources	9,332,385	96.89%	8,954,832	377,553
Restricted Federal Resources:				
Title I, Part A	242,666		231,737	10,929
Title I, Part A - June 30, 2020 Unearned Revenue	27,466		27,466	-
	270,132	2.80%	259,203	10,929
Title II, Part A			-	-
Title II, Part A - June 30, 2020 Unearned Revenue	5,928		5,688	240
	5,928	0.06%	5,688	240
Title III, Part A	17,083		16,194	889
Title III, Part A - June 30, 2020 Unearned Revenue	4,902		4,902	-
	21,985	0.23%	21,096	889
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2020 Unearned Revenue	1,209		1,160	49
	1,209	0.01%	1,160	49
Restricted Federal Resources Total	299,254	3.11%	287,147	12,107
Totals	\$9,631,639	100.00%	\$9,241,979	\$389,660

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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	\$4,514,252		\$4,087,867	\$426,385
Combined General Fund Contribution and State Resources	4,514,252	100.00%	4,087,867	426,385
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title II, Part A	-		-	-
Title II, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title III, Part A	-		-	-
Title III, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$4,514,252	100.00%	\$4,087,867	\$426,385

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

School: JVJ STEM 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	\$360,410		\$34,124	\$326,286
Combined General Fund Contribution and State Resources	360,410	100.00%	34,124	326,286
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title II, Part A	-		-	-
Title II, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title III, Part A	-		-	-
Title III, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2020 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$360,410	100.00%	\$34,124	\$326,286

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$6,362,109	\$94,135	\$6,456,244	\$6,414,935	\$41,309
Grades 1-5	47,301,649	(1,342,426)	45,959,223	44,958,213	1,001,010
Grades 6-8	26,024,915	(183,793)	25,841,122	25,126,260	714,862
Grades 9-12	38,515,004	(6,398,807)	32,116,197	31,336,520	779,677
Regular programs - undistributed instruction:					
Other salaries for instruction	4,178,045	63,576	4,241,621	3,708,392	533,229
Purchased professional/ educational services	378,394	12,632	391,026	369,766	21,260
Other purchased services	19,150	3,740	22,890	8,852	14,038
Travel	30,592		30,592	-	30,592
General supplies	3,312,148	98,966	3,411,114	2,654,417	756,697
Textbooks	465,231	(253,790)	211,441	93,269	118,172
Other objects	195,635	550	196,185	138,516	57,669
Total regular programs	126,782,872	(7,905,217)	118,877,655	114,809,138	4,068,517
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	441,010	(51,620)	389,390	377,821	11,569
Other salaries for instruction	94,525		94,525	62,603	31,922
Purchased professional/ educational services					
Other purchased services					
General supplies	998		998	287	711
Textbooks	-		-	-	
Other objects					
Total cognitive impaired - mild	536,533	(51,620)	484,913	440,712	44,201
Cognitive impaired - moderate:					
Salaries of teachers	597,712	65,845	663,557	663,556	1
Other salaries for instruction	48,003		48,003	-	48,003
Purchased professional/ educational services					
Other purchased services					
General supplies	8,702		8,702	5,360	3,342
Textbooks					
Other objects					
Total cognitive impaired - moderate	654,417	65,845	720,262	668,916	51,346
Learning/Language Disabilities:					
Salaries of teachers	5,291,810	(150,985)	5,140,825	4,867,801	273,024
Other salaries for instruction	1,762,163	40,762	1,802,925	1,759,740	43,185
Purchased professional/ educational services					
Other purchased services					
General supplies	60,458	3,268	63,726	38,361	25,365
Textbooks	2,000		2,000	-	2,000
Other objects					
Total learning/language:	\$7,116,431	(\$106,955)	\$7,009,476	\$6,665,902	\$343,574

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Multiply disabled:					
Salaries of teachers	\$397,705	\$45,575	\$443,280	\$443,278	\$2
Other salaries for instruction	200,012		200,012	200,012	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,170		1,170	1,036	134
Textbooks					
Other objects					
Total multiply disabled	<u>598,887</u>	<u>45,575</u>	<u>644,462</u>	<u>644,326</u>	<u>136</u>
Behavioral Disabilities:					
Salaries of teachers	279,608	(27,775)	251,833	251,831	2
Other salaries for instruction	87,421		87,421	87,421	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,778		4,778	976	3,802
Textbooks					
Other objects					
Total behavioral disabilities	<u>371,807</u>	<u>(27,775)</u>	<u>344,032</u>	<u>340,228</u>	<u>3,804</u>
Autistic:					
Salaries of teachers	1,574,805	86,272	1,661,077	1,527,853	133,224
Other salaries for instruction	595,364	590	595,954	594,186	1,768
Purchased professional/ educational services					
Other purchased services					
General supplies	26,065		26,065	17,203	8,862
Textbooks					
Other objects					
Total autistic	<u>2,196,234</u>	<u>86,862</u>	<u>2,283,096</u>	<u>2,139,242</u>	<u>143,854</u>
Resource room:					
Salaries of teachers	10,816,978	326,950	11,143,928	10,896,888	247,040
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	29,047	25	29,072	12,919	16,154
Textbooks					
Other objects					
Total resource room	<u>10,846,025</u>	<u>326,975</u>	<u>11,173,000</u>	<u>10,909,806</u>	<u>263,194</u>
Bilingual education:					
Salaries of teachers	27,465,105	617,866	28,082,971	27,362,984	719,987
Other salaries for instruction	1,215,826	41,465	1,257,291	1,177,893	79,398
Purchased professional/ educational services	27,000	(5,850)	21,150	21,150	
Other purchased services					
General supplies	408,199	67,043	475,242	336,506	138,736
Textbooks	13,776		13,776	-	13,776
Other objects					
Total bilingual education	<u>\$29,129,906</u>	<u>\$720,524</u>	<u>\$29,850,430</u>	<u>\$28,898,533</u>	<u>\$951,897</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries	\$303,782	(\$3,335)	\$300,447	\$258,450	\$41,997
Purchased Services					
Travel	15,000		15,000	-	15,000
Extracurricular - supplies					
Other objects	53,527	18,920	72,447	29,019	43,428
Miscellaneous Expenditures	145,569	2,417	147,986	18,869	129,117
Total school sponsored activities	<u>517,878</u>	<u>18,002</u>	<u>535,880</u>	<u>306,339</u>	<u>229,541</u>
Total instruction	<u>178,750,990</u>	<u>(6,827,783)</u>	<u>171,923,207</u>	<u>165,823,142</u>	<u>6,100,065</u>
Attendance and social work services:					
Salaries	2,481,729	(78,485)	2,403,244	2,384,228	19,016
Other purchased services					
Travel					
Supplies and materials	12,750		12,750	1,671	11,079
Other objects					
Total attendance and social work services	<u>2,494,479</u>	<u>(78,485)</u>	<u>2,415,994</u>	<u>2,385,899</u>	<u>30,095</u>
Health services:					
Salaries	4,318,522	(128,150)	4,190,372	4,135,585	54,787
Purchased professional and technical services					
Other purchased services					
Supplies and materials	148,155	14,825	162,980	88,458	74,522
Other objects					
Total health services	<u>4,466,677</u>	<u>(113,325)</u>	<u>4,353,352</u>	<u>4,224,043</u>	<u>129,309</u>
Guidance					
Salaries of other professional staff	6,034,679	(23,826)	6,010,853	5,918,336	92,517
Purchased professional educational services	7,500		7,500	-	7,500
Other purchased professional & technical services	346,003	57,861	403,864	6,500	397,364
Travel					
Supplies and materials	30,000	933	30,933	10,600	20,333
Other objects					
Total other support services - students - related services	<u>6,418,182</u>	<u>34,968</u>	<u>6,453,150</u>	<u>5,935,436</u>	<u>517,714</u>
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Purchased Prof-Educ Services	2,500		2,500	189	2,311
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	<u>\$2,500</u>	<u>-</u>	<u>\$2,500</u>	<u>\$189</u>	<u>\$2,311</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Educational media services/ school library:					
Salaries	\$1,097,864	\$112,386	\$1,210,250	\$1,178,190	\$32,060
Purchased professional and technical services					
Other purchased services					
Supplies and materials	26,951		26,951	2,944	24,008
Other objects					
Total educational media services/school library	1,124,815	112,386	1,237,201	1,181,133	56,068
Instructional staff training services:					
Salaries					
Purchased professional and technical services	17,100	(3,542)	13,558	-	13,558
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	17,100	(3,542)	13,558	-	13,558
Support services school administration:					
Salaries of principals/ asst. principals	10,311,637	(94,022)	10,217,615	10,117,652	99,963
Salaries of secretarial and clerical assistants	4,359,699	(123,681)	4,236,018	4,085,156	150,862
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	146,050	(2,000)	144,050	41,973	102,077
Other objects	125,460	(44,888)	80,572	34,271	46,301
Total support services school administration	14,942,846	(264,591)	14,678,255	14,279,052	399,203
Security:					
Salaries	6,150,155	(321,325)	5,828,830	5,318,211	510,619
Purchased professional and technical services					
General supplies	28,426	(1)	28,425	3,208	25,217
Total Security	6,178,581	(321,326)	5,857,255	5,321,419	535,836
Employee benefits:					
Health Benefits	66,822,642	(3,019,744)	63,802,898	59,221,496	4,581,402
Total employee benefits	66,822,642	(3,019,744)	63,802,898	59,221,496	4,581,402
Total undistributed expenditures	102,467,822	(3,653,659)	98,814,163	92,548,668	6,265,495
Total expenditures - current expense	\$281,218,812	(\$10,481,442)	\$270,737,370	\$258,371,809	\$12,365,561

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Support services - instructional staff	-	\$2,499	\$2,499	\$2,499	
Support services - general administration					
Support services - school administration					
Total equipment	-	2,499	2,499	2,499	-
Total capital outlay	-	2,499	2,499	2,499	-
Total school based expenditures	\$281,218,812	(\$10,478,943)	\$270,739,869	\$258,374,308	\$12,365,561
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	281,218,812	(10,478,943)	270,739,869	258,374,308	12,365,561
Total other financing sources	281,218,812	(10,478,943)	270,739,869	258,374,308	12,365,561
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, 2021

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$202,531	(\$75,000)	\$127,531	\$127,108	\$423
Grades 1-5	1,407,703	(56,355)	1,351,348	1,320,904	30,444
Grades 6-8	516,970	(51,935)	465,035	439,439	25,596
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	106,993	14,670	121,663	113,468	8,195
Purchased professional/ educational services	7,516	(2,384)	5,132	5,132	
Other purchased services					
Travel	-		-	-	
General supplies	60,736	902	61,638	48,346	13,292
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>2,307,148</u>	<u>(170,102)</u>	<u>2,137,046</u>	<u>2,058,441</u>	<u>78,605</u>
Resource room:					
Salaries of teachers	239,659		239,659	227,987	11,672
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>239,659</u>	<u>-</u>	<u>239,659</u>	<u>227,987</u>	<u>11,672</u>
Bilingual education:					
Salaries of teachers	95,976	48,000	143,976	137,342	6,634
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	410		410	410	
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>96,386</u>	<u>48,000</u>	<u>144,386</u>	<u>137,752</u>	<u>6,634</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	385	115
Miscellaneous Expenditures					
Total school sponsored activities	<u>500</u>	<u>-</u>	<u>500</u>	<u>385</u>	<u>115</u>
Total instruction	<u>\$2,643,693</u>	<u>(\$122,102)</u>	<u>\$2,521,591</u>	<u>\$2,424,564</u>	<u>\$97,027</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$104,695		\$104,695	\$104,695	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	105,195	-	105,195	104,695	500
Health services:					
Salaries	78,039		78,039	78,039	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,220		2,220	648	1,572
Other objects					
Total health services	80,259	-	80,259	78,687	1,572
Guidance					
Salaries of other professional staff	81,689	\$4,360	86,049	86,045	4
Purchased professional educational services					
Travel					
Supplies and materials	500		500	490	10
Other objects					
Total other support services - students - related services	82,189	4,360	86,549	86,535	14
Educational media services/school library:					
Salaries	8,945	5,335	14,280	14,275	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	9,412	5,335	14,747	14,275	472
Support services school administration:					
Salaries of principals/ asst. principals	246,700		246,700	246,700	
Salaries of secretarial and clerical assistants	103,365	3,000	106,365	106,352	13
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,607	1,393
Other objects	1,085	750	1,835	750	1,085
Total support services school administration	\$354,150	\$3,750	\$357,900	\$355,409	\$2,491

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$129,824	\$2,255	\$132,079	\$114,767	\$17,312
Purchased professional and technical services					
General supplies	638		638	125	513
Total Security	130,462	2,255	132,717	114,892	17,825
Employee benefits:					
Health Benefits	1,116,808	(90,000)	1,026,808	1,008,656	18,152
Total employee benefits	1,116,808	(90,000)	1,026,808	1,008,656	18,152
Total undistributed expenditures	1,878,475	(74,300)	1,804,175	1,763,150	41,025
Total expenditures - current expense	4,522,168	(196,402)	4,325,766	4,187,714	138,052
Total school based expenditures	\$4,522,168	(\$196,402)	\$4,325,766	\$4,187,714	\$138,052
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,522,168	(196,402)	4,325,766	4,187,714	138,052
Total other financing sources	4,522,168	(196,402)	4,325,766	4,187,714	138,052
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, 2021

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$434,170	(\$93,900)	\$340,270	\$340,265	\$5
Grades 1-5	1,773,617	(43,800)	1,729,817	1,729,776	41
Grades 6-8	802,053	3,902	805,955	805,953	2
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	195,281	9,600	204,881	202,420	2,461
Purchased professional/ educational services	9,735	(3,576)	6,159	6,159	
Other purchased services					
Travel	-		-	-	
General supplies	85,091	(1,829)	83,262	64,670	18,592
Textbooks	7,302	887	8,189	8,189	0
Other objects	4,699		4,699	4,044	655
Total regular programs	3,311,948	(128,716)	3,183,232	3,161,476	21,756
Resource room:					
Salaries of teachers	274,876	2,500	277,376	277,376	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,295		2,295	2,295	
Textbooks					
Other objects					
Total resource room	277,171	2,500	279,671	279,671	-
Bilingual education:					
Salaries of teachers	915,712	15,697	931,409	927,965	3,444
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,208	942	12,150	9,454	2,696
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	926,920	16,639	943,559	937,419	6,140
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	-	500
Total instruction	\$4,516,539	(\$109,577)	\$4,406,962	\$4,378,565	\$28,397

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$78,882		\$78,882	\$78,882	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	79,382	-	79,382	78,882	500
Health services:					
Salaries	87,434	\$2,250	89,684	89,684	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,145		3,145	1,102	2,043
Other objects					
Total health services	90,579	2,250	92,829	90,786	2,043
Guidance					
Salaries of other professional staff	78,731		78,731	78,731	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	79,231	-	79,231	78,731	500
Educational media services/ school library:					
Salaries	26,835	11,453	38,288	38,207	81
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	27,302	11,453	38,755	38,207	548
Instructional staff training services:					
Salaries					
Purchased professional and technical services	10,000	(3,542)	6,458	-	6,458
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	\$10,000	(\$3,542)	\$6,458	-	\$6,458

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$267,560		\$267,560	\$267,560	
Salaries of secretarial and clerical assistants	86,019		86,019	86,019	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,300		4,300	2,186	\$2,114
Other objects	1,085		1,085	-	1,085
Total support services school administration	358,964	-	358,964	355,765	3,199
Security:					
Salaries	95,208		95,208	94,405	803
Purchased professional and technical services					
General supplies	563		563	208	355
Total Security	95,771	-	95,771	94,613	1,158
Employee benefits:					
Health Benefits	1,776,507	(\$50,000)	1,726,507	1,696,810	29,697
Total employee benefits	1,776,507	(50,000)	1,726,507	1,696,810	29,697
Total undistributed expenditures	2,517,736	(39,839)	2,477,897	2,433,794	44,103
Total expenditures - current expense	7,034,275	(149,416)	6,884,859	6,812,359	72,500
Total school based expenditures	\$7,034,275	(\$149,416)	\$6,884,859	\$6,812,359	\$72,500
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,034,275	(149,416)	6,884,859	6,812,359	72,500
Total other financing sources	7,034,275	(149,416)	6,884,859	6,812,359	72,500
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$279,876		\$279,876	\$279,876	
Grades 1-5	1,871,529	(\$157,471)	1,714,058	1,714,046	\$12
Grades 6-8	996,209	(4,945)	991,264	949,442	41,823
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	162,827	(1,170)	161,657	145,626	16,031
Purchased professional/ educational services	13,955	(3,576)	10,379	10,379	
Other purchased services					
Travel					
General supplies	74,036	6,468	80,504	64,054	16,450
Textbooks					
Other objects	4,699		4,699	4,044	655
Total regular programs	3,403,131	(160,694)	3,242,437	3,167,466	74,971
Learning/Language Disabilities:					
Salaries of teachers	356,590		356,590	323,106	33,484
Other salaries for instruction	251,765	(20,000)	231,765	229,151	2,614
Purchased professional/ educational services					
Other purchased services					
General supplies	4,030		4,030	-	4,030
Textbooks					
Other objects					
Total learning/language:	612,385	(20,000)	592,385	552,257	40,128
Resource room:					
Salaries of teachers	357,918	2,170	360,088	360,083	5
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,200		2,200	-	2,200
Textbooks					
Other objects					
Total resource room	360,118	2,170	362,288	360,083	2,205
Bilingual education:					
Salaries of teachers	977,655	(2,000)	975,655	974,698	957
Other salaries for instruction	45,101		45,101	41,651	3,450
Purchased professional/ educational services					
Other purchased services					
General supplies	14,975	8,247	23,222	16,286	6,936
Textbooks					
Other objects					
Total bilingual education	1,037,731	6,247	1,043,978	1,032,635	11,343
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	800		800	-	800
Miscellaneous Expenditures					
Total school sponsored activities	800	-	800	-	800
Total instruction	\$5,414,165	(\$172,277)	\$5,241,888	\$5,112,442	\$129,446

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Peterstown #3

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$96,071		\$96,071	\$96,071	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	<u>96,571</u>	<u>-</u>	<u>96,571</u>	<u>96,071</u>	<u>500</u>
Health services:					
Salaries	89,450		89,450	89,450	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,235	\$8,600	12,835	12,824	11
Other objects					
Total health services	<u>93,685</u>	<u>8,600</u>	<u>102,285</u>	<u>102,274</u>	<u>11</u>
Guidance					
Salaries of other professional staff	118,702		118,702	118,702	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>119,202</u>	<u>-</u>	<u>119,202</u>	<u>118,702</u>	<u>500</u>
Educational media services/school library:					
Salaries	24,130	15,895	40,025	40,003	22
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$24,597</u>	<u>\$15,895</u>	<u>\$40,492</u>	<u>\$40,003</u>	<u>\$489</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$263,670		\$263,670	\$263,670	
Salaries of secretarial and clerical assistants	100,902		100,902	83,559	\$17,343
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	-	5,000
Other objects	1,085		1,085	-	1,085
Total support services school administration	370,657	-	370,657	347,229	23,428
Security:					
Salaries	111,734	\$1,720	113,454	107,162	6,292
Purchased professional and technical services					
General supplies	566		566	125	441
Total Security	112,300	1,720	114,020	107,287	6,733
Employee benefits:					
Health Benefits	1,995,225	(65,808)	1,929,417	1,898,819	30,598
Total employee benefits	1,995,225	(65,808)	1,929,417	1,898,819	30,598
Total undistributed expenditures	2,812,237	(39,593)	2,772,644	2,710,385	62,259
Total expenditures - current expense	8,226,402	(211,870)	8,014,532	7,822,827	191,705
Total school based expenditures	\$8,226,402	(\$211,870)	\$8,014,532	\$7,822,827	\$191,705
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	8,226,402	(211,870)	8,014,532	7,822,827	191,705
Total other financing sources	8,226,402	(211,870)	8,014,532	7,822,827	191,705
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, 2021

EXHIBIT D-3

School: Battin #4

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$367,686	\$250	\$367,936	\$367,936	
Grades 1-5	1,890,678	(64,026)	1,826,652	1,808,877	\$17,775
Grades 6-8	1,146,472	(5,240)	1,141,232	1,091,007	50,225
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	252,570	2,250	254,820	241,937	12,883
Purchased professional/ educational services	16,744	(4,768)	11,976	11,976	
Other purchased services					
Travel	-		-	-	
General supplies	114,940	(746)	114,194	96,791	17,403
Textbooks	-		-	-	
Other objects					
Total regular programs	3,789,090	(72,280)	3,716,810	3,618,524	98,286
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	87,434	6,110	93,544	93,538	6
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	288		288	287	1
Textbooks					
Other objects					
Total cognitive impaired - mild	87,722	6,110	93,832	93,825	7
Cognitive impaired - moderate:					
Salaries of teachers	60,904	500	61,404	61,404	
Other salaries for instruction	48,003		48,003	-	48,003
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	108,907	500	109,407	61,404	48,003
Learning/Language Disabilities:					
Salaries of teachers	226,953		226,953	226,953	
Other salaries for instruction	96,006	2,250	98,256	98,256	
Purchased professional/ educational services					
Other purchased services					
General supplies	6,802		6,802	2,841	3,961
Textbooks					
Other objects					
Total learning/language:	\$329,761	\$2,250	\$332,011	\$328,050	\$3,961

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$259,702	(\$66,115)	\$193,587	\$193,587	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>259,702</u>	<u>(66,115)</u>	<u>193,587</u>	<u>193,587</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,276,855	(26,340)	1,250,515	1,228,245	\$22,270
Other salaries for instruction	95,862		95,862	95,862	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	19,406	2,025	21,431	16,550	4,881
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,392,123</u>	<u>(24,315)</u>	<u>1,367,808</u>	<u>1,340,657</u>	<u>27,151</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	755		755	-	755
Miscellaneous Expenditures					
Total school sponsored activities	<u>755</u>	<u>-</u>	<u>755</u>	<u>-</u>	<u>755</u>
Total instruction	<u>5,968,060</u>	<u>(153,850)</u>	<u>5,814,210</u>	<u>5,636,048</u>	<u>178,162</u>
Attendance and social work services:					
Salaries	104,695		104,695	104,695	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>105,195</u>	<u>-</u>	<u>105,195</u>	<u>104,695</u>	<u>500</u>
Health services:					
Salaries	125,687	4,000	129,687	129,663	24
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,980		4,980	1,725	3,255
Other objects					
Total health services	<u>\$130,667</u>	<u>\$4,000</u>	<u>\$134,667</u>	<u>\$131,388</u>	<u>\$3,279</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: **Baltin #4**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Guidance					
Salaries of other professional staff	\$108,188	\$250	\$108,438	\$108,438	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total other support services - students - related services	108,688	250	108,938	108,438	500
Educational media services/ school library:					
Salaries	56,236		56,236	56,236	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	56,703	-	56,703	56,236	467
Support services school administration:					
Salaries of principals/ asst. principals	276,020	250	276,270	276,270	
Salaries of secretarial and clerical assistants	123,340	(17,500)	105,840	96,256	9,584
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	747	6,253
Other objects	1,085		1,085	-	1,085
Total support services school administration	407,445	(17,250)	390,195	373,273	16,922
Security:					
Salaries	170,981	(7,814)	163,167	127,791	35,376
Purchased professional and technical services					
General supplies	661		661	125	536
Total Security	171,642	(7,814)	163,828	127,916	35,912
Employee benefits:					
Health Benefits	2,254,345	(100,000)	2,154,345	2,121,950	32,395
Total employee benefits	2,254,345	(100,000)	2,154,345	2,121,950	32,395
Total undistributed expenditures	3,234,685	(120,814)	3,113,871	3,023,895	89,976
Total expenditures - current expense	9,202,745	(274,664)	8,928,081	8,659,943	268,138
Total school based expenditures	\$9,202,745	(\$274,664)	\$8,928,081	\$8,659,943	\$268,138
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	9,202,745	(274,664)	8,928,081	8,659,943	268,138
Total other financing sources	9,202,745	(274,664)	8,928,081	8,659,943	268,138
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$205,574	\$50,000	\$255,574	\$255,574	
Grades 1-5	1,484,517	85,006	1,569,523	1,565,924	\$3,599
Grades 6-8	1,388,224	(48,570)	1,339,654	1,335,430	4,224
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	197,594		197,594	188,317	9,278
Purchased professional/ educational services	13,385	(3,576)	9,809	9,809	
Other purchased services					
Travel	-		-	-	
General supplies	87,776	(706)	87,070	64,682	22,388
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,381,769	82,154	3,463,923	3,423,779	40,144
Learning/Language Disabilities:					
Salaries of teachers	263,275		263,275	263,275	
Other salaries for instruction	152,509	(650)	151,859	151,789	70
Purchased professional/ educational services					
Other purchased services					
General supplies	5,380	500	5,880	2,326	3,554
Textbooks					
Other objects					
Total learning/language:	421,164	(150)	421,014	417,390	3,624
Resource room:					
Salaries of teachers	237,504	(32,560)	204,944	204,943	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,100		1,100	-	1,100
Textbooks					
Other objects					
Total resource room	238,604	(32,560)	206,044	204,943	1,101
Bilingual education:					
Salaries of teachers	728,108	27,560	755,668	755,587	81
Other salaries for instruction	50,253		50,253	50,253	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	14,937	1,000	15,937	8,122	7,815
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	793,298	28,560	821,858	813,962	7,896
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	800		800	-	800
Miscellaneous Expenditures					
Total school sponsored activities	800	-	800	-	800
Total instruction	\$4,835,635	\$78,004	\$4,913,639	\$4,860,074	\$53,565

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$81,082		\$81,082	\$81,082	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	81,582	-	81,582	81,082	500
Health services:					
Salaries	81,018		81,018	81,018	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,795		3,795	2,656	1,139
Other objects					
Total health services	84,813	-	84,813	83,674	1,139
Guidance					
Salaries of other professional staff	190,262	(\$39,931)	150,331	150,328	3
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	-	1,000
Other objects					
Total other support services - students - related services	191,262	(39,931)	151,331	150,328	1,003
Educational media services/ school library:					
Salaries	38,390	1	38,391	38,390	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	38,857	1	38,858	38,390	468
Support services school administration:					
Salaries of principals/ asst. principals	372,848	250	373,098	373,098	
Salaries of secretarial and clerical assistants	218,295	5,450	223,745	221,741	2,004
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	-	5,000
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$597,228	\$5,700	\$602,928	\$594,839	\$8,089

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$197,726	\$23,690	\$221,416	\$221,049	\$367
Purchased professional and technical services					
General supplies	1,109		1,109	125	984
Total Security	198,835	23,690	222,525	221,174	1,351
Employee benefits:					
Health Benefits	1,969,313	(50,000)	1,919,313	1,884,780	34,533
Total employee benefits	1,969,313	(50,000)	1,919,313	1,884,780	34,533
Total undistributed expenditures	3,161,890	(60,540)	3,101,350	3,054,268	47,082
Total expenditures - current expense	7,997,525	17,464	8,014,989	7,914,342	100,647
Total school based expenditures	\$7,997,525	\$17,464	\$8,014,989	\$7,914,342	\$100,647
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,997,525	17,464	8,014,989	7,914,342	100,647
Total other financing sources	7,997,525	17,464	8,014,989	7,914,342	100,647
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$380,537	\$250	\$380,787	\$380,787	
Grades 1-5	2,475,335	(134,545)	2,340,790	2,326,746	\$14,044
Grades 6-8	1,012,201	110,675	1,122,876	1,085,434	37,442
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	305,683	(10,735)	294,948	260,268	34,681
Purchased professional/ educational services	19,507	(5,364)	14,143	14,143	
Other purchased services					
Travel	-		-	-	
General supplies	134,291	(1,343)	132,948	108,719	24,229
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	4,332,253	(41,062)	4,291,191	4,180,142	111,049
Learning/Language Disabilities:					
Salaries of teachers	397,271	23,920	421,191	421,191	0
Other salaries for instruction	240,890	50	240,940	240,890	50
Purchased professional/ educational services					
Other purchased services					
General supplies	2,560		2,560	2,481	79
Textbooks					
Other objects					
Total learning/language:	640,721	23,970	664,691	664,562	129
Autistic:					
Salaries of teachers	205,437	(58,515)	146,922	146,919	3
Other salaries for instruction	44,005		44,005	44,005	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,532		4,532	4,506	26
Textbooks					
Other objects					
Total autistic	253,974	(58,515)	195,459	195,430	29
Resource room:					
Salaries of teachers	420,125	2,250	422,375	422,375	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	420,125	2,250	422,375	422,375	-
Bilingual education:					
Salaries of teachers	1,481,225	56,025	1,537,250	1,537,005	245
Other salaries for instruction	85,654		85,654	85,654	
Purchased professional/ educational services					
Other purchased services					
General supplies	23,661	6,035	29,696	9,122	20,574
Textbooks					
Other objects					
Total bilingual education	\$1,590,540	\$62,060	\$1,652,600	\$1,631,782	\$20,818

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Lafayette #6

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$500		\$500	-	\$500
Miscellaneous Expenditures					
Total school sponsored activities	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>
Total instruction	<u>7,238,113</u>	<u>(\$11,297)</u>	<u>7,226,816</u>	<u>\$7,094,290</u>	<u>132,526</u>
Attendance and social work services:					
Salaries	89,511		89,511	89,511	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>90,011</u>	<u>-</u>	<u>90,011</u>	<u>89,511</u>	<u>500</u>
Health services:					
Salaries	177,478		177,478	177,478	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,225		6,225	5,280	945
Other objects					
Total health services	<u>183,703</u>	<u>-</u>	<u>183,703</u>	<u>182,758</u>	<u>945</u>
Guidance					
Salaries of other professional staff	81,689		81,689	81,689	
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	-	1,000
Other objects					
Total other support services - students - related services	<u>82,689</u>	<u>-</u>	<u>82,689</u>	<u>81,689</u>	<u>1,000</u>
Educational media services/school library:					
Salaries	50,620	10,600	61,220	61,204	16
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$51,087</u>	<u>\$10,600</u>	<u>\$61,687</u>	<u>\$61,204</u>	<u>\$483</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$344,200	\$250	\$344,450	\$344,450	
Salaries of secretarial and clerical assistants	135,901	(24,500)	111,401	111,145	\$257
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,244	1,756
Other objects	1,085		1,085	-	1,085
Total support services school administration	484,186	(24,250)	459,936	456,838	3,098
Security:					
Salaries	159,873	(70,000)	89,873	86,088	3,785
Purchased professional and technical services					
General supplies	4,406		4,406	125	4,281
Total Security	164,279	(70,000)	94,279	86,213	8,066
Employee benefits:					
Health Benefits	2,554,447	(70,000)	2,484,447	2,441,896	42,551
Total employee benefits	2,554,447	(70,000)	2,484,447	2,441,896	42,551
Total undistributed expenditures	3,610,402	(153,650)	3,456,752	3,400,109	56,643
Total expenditures - current expense	10,848,515	(164,947)	10,683,568	10,494,399	189,169
Total school based expenditures	\$10,848,515	(\$164,947)	\$10,683,568	\$10,494,399	\$189,169
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,848,515	(164,947)	10,683,568	10,494,399	189,169
Total other financing sources	10,848,515	(164,947)	10,683,568	10,494,399	189,169
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Terence C. Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	2,792,858	75,500	2,868,358	2,866,124	2,234
Grades 6-8	2,339,224	(81,565)	2,257,659	2,195,895	61,764
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	64,350		64,350	13,627	50,723
Purchased professional/ educational services	25,287	(7,152)	18,135	18,135	
Other purchased services					
Travel	-		-	-	
General supplies	106,241	14,415	120,656	106,557	14,099
Textbooks	15,125	(15,125)	-	-	
Other objects					
Total regular programs	5,343,085	(13,927)	5,329,158	5,200,337	128,821
Learning/Language Disabilities:					
Salaries of teachers	230,769	2,555	233,324	233,323	1
Other salaries for instruction	143,607	2,255	145,862	145,857	5
Purchased professional/ educational services					
Other purchased services					
General supplies	1,625		1,625	-	1,625
Textbooks					
Other objects					
Total learning/language:	376,001	4,810	380,811	379,180	1,631
Resource room:					
Salaries of teachers	99,611		99,611	99,611	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	99,611	-	99,611	99,611	-
Bilingual education:					
Salaries of teachers	277,501	43,655	321,156	314,541	6,615
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	450	1,240	1,690	1,580	110
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	277,951	44,895	322,846	316,121	6,725
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	4,550		4,550	2,758	1,792
Miscellaneous Expenditures					
Total school sponsored activities	4,550	-	4,550	2,758	1,792
Total instruction	6,101,198	35,778	6,136,976	5,998,007	138,970

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	214,163	(109,400)	104,763	104,695	68
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	214,663	(109,400)	105,263	104,695	568
Health services:					
Salaries	150,138	4,950	155,088	155,078	10
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,545		5,545	4,186	1,359
Other objects					
Total health services	155,683	4,950	160,633	159,264	1,369
Guidance					
Salaries of other professional staff	100,727		100,727	99,682	1,045
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	101,227	-	101,227	99,682	1,545
Educational media services/ school library:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	467	-	467	-	467
Support services school administration:					
Salaries of principals/ asst. principals	250,429		250,429	249,270	1,159
Salaries of secretarial and clerical assistants	122,766		122,766	122,766	
Purchased professional and technical services					
Other purchased services	-		-	-	
Travel					
Supplies and materials	5,000		5,000	826	4,174
Other objects	1,085		1,085	-	1,085
Total support services school administration	379,280	-	379,280	372,862	6,418

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Terence C Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	93,174	400	93,574	84,531	9,043
Purchased professional and technical services					
General supplies	638		638	125	513
Total Security	93,812	400	94,212	84,656	9,556
Employee benefits:					
Health Benefits	2,217,011	(44,279)	2,172,732	2,132,879	39,853
Total employee benefits	2,217,011	(44,279)	2,172,732	2,132,879	39,853
Total undistributed expenditures	3,162,143	(148,329)	3,013,814	2,954,039	59,775
Total expenditures - current expense	9,263,341	(112,551)	9,150,790	8,952,045	198,745
Total school based expenditures	9,263,341	(112,551)	9,150,790	8,952,045	198,745
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	9,263,341	(112,551)	9,150,790	8,952,045	198,745
Total other financing sources	9,263,341	(112,551)	9,150,790	8,952,045	198,745
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, 2021

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$140,264		\$140,264	\$140,264	
Grades 1-5	1,051,562	\$16,200	1,067,762	1,061,199	\$6,563
Grades 6-8	540,261	(60,900)	479,361	457,396	21,965
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	120,035	(4,650)	115,385	101,830	13,555
Purchased professional/ educational services	8,381	(2,384)	5,997	5,247	750
Other purchased services					
Travel	-		-	-	
General supplies	74,339	1,873	76,212	59,159	17,053
Textbooks	2,640	(2,640)	-	-	
Other objects	4,699		4,699	3,079	1,620
Total regular programs	1,942,181	(52,501)	1,889,680	1,828,175	61,505
Learning/Language Disabilities:					
Salaries of teachers	140,579		140,579	140,579	
Other salaries for instruction	44,005		44,005	44,005	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,495	768	5,263	5,262	1
Textbooks					
Other objects					
Total learning/language:	189,079	768	189,847	189,846	1
Resource room:					
Salaries of teachers	229,779	2,250	232,029	232,029	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	229,779	2,250	232,029	232,029	-
Bilingual education:					
Salaries of teachers	371,625	70,849	442,474	441,929	545
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	6,156		6,156	5,629	527
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	377,781	70,849	448,630	447,558	1,072
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	885		885	-	885
Miscellaneous Expenditures					
Total school sponsored activities	885	-	885	-	885
Total instruction	\$2,739,705	\$21,366	\$2,761,071	\$2,697,608	\$63,463

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$108,718		\$108,718	\$108,718	
Other purchased services					
Travel					
Supplies and materials	250		250	250	0
Other objects					
Total attendance and social work services	108,968	-	108,968	108,968	0
Health services:					
Salaries	78,039		78,039	78,039	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,475		2,475	2,287	\$188
Other objects					
Total health services	80,514	-	80,514	80,326	188
Guidance					
Salaries of other professional staff	118,952		118,952	118,952	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	0
Other objects					
Total other support services - students - related services	119,452	-	119,452	119,452	0
Educational media services/ school library:					
Salaries	19,195	\$1	19,196	19,195	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	19,662	1	19,663	19,195	468
Support services school administration:					
Salaries of principals/ asst. principals	133,950		133,950	133,950	
Salaries of secretarial and clerical assistants	50,947		50,947	39,059	11,888
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	1,998	2
Other objects	1,585		1,585	-	1,585
Total support services school administration	\$188,482	-	\$188,482	\$175,007	\$13,475

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$92,176	(\$2,700)	\$89,476	\$85,468	\$4,008
Purchased professional and technical services					
General supplies	448	(1)	447	125	322
Total Security	92,624	(2,701)	89,923	85,593	4,330
Employee benefits:					
Health Benefits	998,669	(80,000)	918,669	902,203	16,466
Total employee benefits	998,669	(80,000)	918,669	902,203	16,466
Total undistributed expenditures	1,608,371	(82,700)	1,525,671	1,490,744	34,927
Total expenditures - current expense	4,348,076	(61,334)	4,286,742	4,188,352	98,390
Total school based expenditures	\$4,348,076	(\$61,334)	\$4,286,742	\$4,188,352	\$98,390
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,348,076	(61,334)	4,286,742	4,188,352	98,390
Total other financing sources	4,348,076	(61,334)	4,286,742	4,188,352	98,390
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, 2021

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$156,175	\$101,250	\$257,425	\$256,835	\$590
Grades 1-5	1,795,014	(41,800)	1,753,214	1,618,383	134,831
Grades 6-8	886,224	(122,434)	763,790	733,231	30,559
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	146,057	2,350	148,407	147,547	860
Purchased professional/ educational services	15,552	(3,576)	11,976	11,976	
Other purchased services					
Travel	-		-	-	
General supplies	91,192	3,357	94,549	87,564	6,985
Textbooks	2,429	(2,429)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,097,342	(63,282)	3,034,060	2,859,580	174,480
Learning/Language Disabilities:					
Salaries of teachers	234,555	70,650	305,205	305,203	2
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	700		700	465	235
Textbooks					
Other objects					
Total learning/language:	235,255	70,650	305,905	305,668	237
Multiply disabled:					
Salaries of teachers	75,653		75,653	75,653	
Other salaries for instruction	98,256		98,256	98,256	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	173,909	-	173,909	173,909	-
Resource room:					
Salaries of teachers	167,991	3,735	171,726	145,983	25,743
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-	25	25	-	25
Textbooks					
Other objects					
Total resource room	167,991	3,760	171,751	145,983	25,768
Bilingual education:					
Salaries of teachers	1,534,596	8,830	1,543,426	1,481,686	61,741
Other salaries for instruction	44,005		44,005	44,005	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,211	4,310	15,521	11,886	3,635
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$1,589,812	\$13,140	\$1,602,952	\$1,537,577	\$65,375

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$1,000		\$1,000	-	\$1,000
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total instruction	<u>5,265,309</u>	<u>\$24,268</u>	<u>5,289,577</u>	<u>\$5,022,717</u>	<u>266,860</u>
Attendance and social work services:					
Salaries	83,892		83,892	83,892	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>84,392</u>	<u>-</u>	<u>84,392</u>	<u>83,892</u>	<u>500</u>
Health services:					
Salaries	167,489		167,489	167,489	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,040		5,040	3,035	2,005
Other objects					
Total health services	<u>172,529</u>	<u>-</u>	<u>172,529</u>	<u>170,524</u>	<u>2,005</u>
Guidance					
Salaries of other professional staff	107,593		107,593	107,593	
Purchased professional educational services					
Travel					
Supplies and materials	500	5	505	505	0
Other objects					
Total other support services - students - related services	<u>108,093</u>	<u>5</u>	<u>108,098</u>	<u>108,098</u>	<u>0</u>
Educational media services/school library:					
Salaries	28,909	21,574	50,483	50,482	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$29,376</u>	<u>\$21,574</u>	<u>\$50,950</u>	<u>\$50,482</u>	<u>\$468</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Jerome Dunn Academy #9

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$363,850		\$363,850	\$363,850	
Salaries of secretarial and clerical assistants	112,848	\$2,750	115,598	115,595	\$3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,662	1,338
Other objects	1,085		1,085	-	1,085
Total support services school administration	480,783	2,750	483,533	481,107	2,426
Security:					
Salaries	123,220		123,220	119,357	3,863
Purchased professional and technical services					
General supplies	801		801	125	676
Total Security	124,021	-	124,021	119,482	4,539
Employee benefits:					
Health Benefits	1,990,042	(67,527)	1,922,515	1,889,452	33,063
Total employee benefits	1,990,042	(67,527)	1,922,515	1,889,452	33,063
Total undistributed expenditures	2,989,236	(43,198)	2,946,038	2,903,037	43,001
Total expenditures - current expense	8,254,545	(18,930)	8,235,615	7,925,754	309,861
Total school based expenditures	\$8,254,545	(\$18,930)	\$8,235,615	\$7,925,754	\$309,861
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	8,254,545	(18,930)	8,235,615	7,925,754	309,861
Total other financing sources	8,254,545	(18,930)	8,235,615	7,925,754	309,861
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$244,394	(\$27,550)	\$216,844	\$216,842	\$2
Grades 1-5	1,823,278	(24,835)	1,798,443	1,766,697	31,746
Grades 6-8	848,386	3,855	852,241	852,241	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	175,570	(17,600)	157,970	155,831	2,139
Purchased professional/ educational services	12,082	(3,576)	8,506	7,756	750
Other purchased services					
Travel	-		-	-	
General supplies	81,126	(1,634)	79,492	64,614	14,878
Textbooks	-		-	-	
Other objects	4,699		4,699	3,529	1,170
Total regular programs	3,189,535	(71,340)	3,118,195	3,067,510	50,685
Autistic:					
Salaries of teachers	230,541	(15,266)	215,275	215,275	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	5,986		5,986	5,778	208
Textbooks					
Other objects					
Total autistic	236,527	(15,266)	221,261	221,053	208
Resource room:					
Salaries of teachers	334,640		334,640	334,640	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	5,506		5,506	-	5,506
Textbooks					
Other objects					
Total resource room	340,146	-	340,146	334,640	5,506
Bilingual education:					
Salaries of teachers	780,555	91,455	872,010	871,320	690
Other salaries for instruction	44,005		44,005	44,005	
Purchased professional/ educational services					
Other purchased services					
General supplies	8,358	1,200	9,558	7,701	1,857
Textbooks					
Other objects					
Total bilingual education	832,918	92,655	925,573	923,025	2,548
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,750		1,750	-	1,750
Miscellaneous Expenditures					
Total school sponsored activities	1,750	-	1,750	-	1,750
Total instruction	\$4,600,876	\$6,049	\$4,606,925	\$4,546,228	\$60,697

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elmora #12

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$35,897	\$2,345	\$38,242	\$37,241	\$1,001
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	36,397	2,345	38,742	37,241	1,501
Health services:					
Salaries	89,450		89,450	89,450	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,615		3,615	3,518	97
Other objects					
Total health services	93,065	-	93,065	92,968	97
Guidance					
Salaries of other professional staff	101,312		101,312	101,312	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	436	64
Other objects					
Total other support services - students - related services	101,812	-	101,812	101,748	64
Educational media services/school library:					
Salaries	44,725	(17,050)	27,675	26,894	781
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	45,192	(17,050)	28,142	26,894	1,248
Support services school administration:					
Salaries of principals/asst. principals	232,400		232,400	232,400	
Salaries of secretarial and clerical assistants	123,766	750	124,516	124,516	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	276	4,276	3,978	298
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$361,251	\$1,026	\$362,277	\$360,894	\$1,383

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$123,302		\$123,302	\$121,429	\$1,873
Purchased professional and technical services					
General supplies	546		546	125	421
Total Security	123,848	-	123,848	121,554	2,294
Employee benefits:					
Health Benefits	1,789,463	(\$78,575)	1,710,888	1,649,199	61,689
Total employee benefits	1,789,463	(78,575)	1,710,888	1,649,199	61,689
Total undistributed expenditures	2,551,028	(92,254)	2,458,774	2,390,497	68,277
Total expenditures - current expense	7,151,904	(86,205)	7,065,699	6,936,726	128,974
Total school based expenditures	\$7,151,904	(\$86,205)	\$7,065,699	\$6,936,726	\$128,974
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,151,904	(86,205)	7,065,699	6,936,726	128,974
Total other financing sources	7,151,904	(86,205)	7,065,699	6,936,726	128,974
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, 2021

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$170,958	\$2,810	\$173,768	\$173,762	\$6
Grades 1-5	1,217,239	(22,680)	1,194,559	1,140,283	54,276
Grades 6-8	489,434	(29,485)	459,949	459,949	0
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	67,473	(3,940)	63,533	52,788	10,745
Purchased professional/ educational services	7,973	(2,384)	5,589	5,589	
Other purchased services					
Travel	-		-	-	
General supplies	44,329	9,605	53,934	44,837	9,097
Textbooks	2,763	(2,763)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	2,004,868	(48,837)	1,956,031	1,881,251	74,780
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	710		710	-	710
Textbooks	-		-	-	
Other objects					
Total cognitive impaired - mild	710	-	710	-	710
Cognitive impaired - moderate:					
Salaries of teachers	80,426	3,940	84,366	84,366	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	80,426	3,940	84,366	84,366	-
Learning/Language Disabilities:					
Salaries of teachers	377,498	(44,760)	332,738	274,336	58,402
Other salaries for instruction	151,759	750	152,509	149,756	2,753
Purchased professional/ educational services					
Other purchased services					
General supplies	2,615		2,615	1,099	1,516
Textbooks					
Other objects					
Total learning/language:	\$531,872	(\$44,010)	\$487,862	\$425,190	\$62,672

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$267,090	(\$26,450)	\$240,640	\$240,594	\$47
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000		1,000	-	1,000
Textbooks					
Other objects					
Total resource room	268,090	(26,450)	241,640	240,594	1,047
Bilingual education:					
Salaries of teachers	745,826	(97,510)	648,316	647,141	1,175
Other salaries for instruction	93,612		93,612	52,150	41,462
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	16,901	150	17,051	14,734	2,317
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	856,339	(97,360)	758,979	714,025	44,954
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	800		800	660	140
Miscellaneous Expenditures					
Total school sponsored activities	800	-	800	660	140
Total instruction	3,743,105	(212,717)	3,530,388	3,346,086	184,302
Attendance and social work services:					
Salaries	81,082		81,082	81,082	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	81,582	-	81,582	81,082	500
Health services:					
Salaries	87,434		87,434	87,434	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,700		2,700	332	2,368
Other objects					
Total health services	90,134	-	90,134	87,766	2,368
Guidance					
Salaries of other professional staff	78,731		78,731	78,731	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	98	402
Other objects					
Total other support services - students - related services	\$79,231	-	\$79,231	\$78,829	\$402

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Educational media services/ school library:					
Salaries	\$29,417	\$1	\$29,418	\$29,417	\$1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	29,884	1	29,885	29,417	468
Support services school administration:					
Salaries of principals/ asst. principals	237,700		237,700	237,700	
Salaries of secretarial and clerical assistants	62,608		62,608	62,608	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	-	4,000
Other objects	1,085		1,085	-	1,085
Total support services school administration	305,393	-	305,393	300,308	5,085
Security:					
Salaries	89,410	750	90,160	85,974	4,186
Purchased professional and technical services					
General supplies	451		451	125	326
Total Security	89,861	750	90,611	86,099	4,512
Employee benefits:					
Health Benefits	1,351,072	(106,200)	1,244,872	1,014,019	230,853
Total employee benefits	1,351,072	(106,200)	1,244,872	1,014,019	230,853
Total undistributed expenditures	2,027,157	(105,449)	1,921,708	1,677,520	244,188
Total expenditures - current expense	5,770,262	(318,166)	5,452,096	5,023,606	428,490
Total school based expenditures	\$5,770,262	(\$318,166)	\$5,452,096	\$5,023,606	\$428,490
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	5,770,262	(318,166)	5,452,096	5,023,606	428,490
Total other financing sources	5,770,262	(318,166)	5,452,096	5,023,606	428,490
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, 2021

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$493,126	\$131,300	\$624,426	\$614,834	\$9,592
Grades 1-5	2,343,834	19,675	2,363,509	2,354,327	9,182
Grades 6-8	955,321	(72,725)	882,596	882,595	1
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	243,969	12,845	256,814	256,057	757
Purchased professional/ educational services	16,402	(4,768)	11,634	11,634	
Other purchased services					
Travel	-		-	-	
General supplies	103,880	6,204	110,084	96,896	13,188
Textbooks	6,335	(6,335)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	4,167,566	86,196	4,253,762	4,220,387	33,375
Learning/Language Disabilities:					
Salaries of teachers	142,407	(54,300)	88,107	88,106	1
Other salaries for instruction	179,414	1,180	180,594	180,590	4
Purchased professional/ educational services					
Other purchased services					
General supplies	3,293		3,293	3,259	34
Textbooks					
Other objects					
Total learning/language:	325,114	(53,120)	271,994	271,955	39
Behavioral Disabilities:					
Salaries of teachers	279,608	(27,775)	251,833	251,831	2
Other salaries for instruction	87,421		87,421	87,421	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,778		4,778	976	3,802
Textbooks					
Other objects					
Total behavioral disabilities	371,807	(27,775)	344,032	340,228	3,804
Resource room:					
Salaries of teachers	422,439	59,600	482,039	464,837	17,202
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,212		2,212	-	2,212
Textbooks					
Other objects					
Total resource room	424,651	59,600	484,251	464,837	19,414
Bilingual education:					
Salaries of teachers	1,202,662	61,274	1,263,936	1,246,960	16,976
Other salaries for instruction	94,847		94,847	94,847	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	32,586	3,808	36,394	32,003	4,391
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$1,330,095	\$65,082	\$1,395,177	\$1,373,810	\$21,367

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$800		\$800	-	\$800
Miscellaneous Expenditures					
Total school sponsored activities	<u>800</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>800</u>
Total instruction	<u>6,620,033</u>	<u>\$129,983</u>	<u>6,750,016</u>	<u>\$6,671,217</u>	<u>78,799</u>
Attendance and social work services:					
Salaries	74,482		74,482	74,482	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>74,982</u>	<u>-</u>	<u>74,982</u>	<u>74,482</u>	<u>500</u>
Health services:					
Salaries	161,905		161,905	161,905	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,320	(2,475)	2,845	322	2,523
Other objects					
Total health services	<u>167,225</u>	<u>(2,475)</u>	<u>164,750</u>	<u>162,227</u>	<u>2,523</u>
Guidance					
Salaries of other professional staff	87,981		87,981	87,981	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>88,481</u>	<u>-</u>	<u>88,481</u>	<u>87,981</u>	<u>500</u>
Educational media services/school library:					
Salaries	28,098	6,250	34,348	34,341	7
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$28,565</u>	<u>\$6,250</u>	<u>\$34,815</u>	<u>\$34,341</u>	<u>\$474</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$357,010	(\$30,140)	\$326,870	\$326,860	\$10
Salaries of secretarial and clerical assistants	154,199	(16,970)	137,229	137,222	7
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	2,034	2,966
Other objects	1,085		1,085	-	1,085
Total support services school administration	517,294	(47,110)	470,184	466,115	4,069
Security:					
Salaries	195,802		195,802	190,908	4,894
Purchased professional and technical services					
General supplies	991		991	125	866
Total Security	196,793	-	196,793	191,033	5,760
Employee benefits:					
Health Benefits	2,554,924	(61,669)	2,493,255	2,358,083	135,172
Total employee benefits	2,554,924	(61,669)	2,493,255	2,358,083	135,172
Total undistributed expenditures	3,628,264	(105,004)	3,523,260	3,374,262	148,998
Total expenditures - current expense	10,248,297	24,979	10,273,276	10,045,479	227,797
Total school based expenditures	\$10,248,297	\$24,979	\$10,273,276	\$10,045,479	\$227,797
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,248,297	24,979	10,273,276	10,045,479	227,797
Total other financing sources	10,248,297	24,979	10,273,276	10,045,479	227,797
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, 2021

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$283,761		\$283,761	\$283,761	
Grades 1-5	2,040,740	(\$287,285)	1,753,455	1,628,742	\$124,713
Grades 6-8	728,390	142,850	871,240	871,238	2
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	98,506	7,400	105,906	104,799	1,107
Purchased professional/ educational services	11,586	(4,172)	7,414	7,414	
Other purchased services					
Travel	-		-	-	
General supplies	79,033	1,582	80,615	63,813	16,802
Textbooks	4,782	(4,782)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,251,497	(144,407)	3,107,090	2,963,811	143,279
Resource room:					
Salaries of teachers	255,894	2,255	258,149	258,144	5
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,779		3,779	3,779	1
Textbooks					
Other objects					
Total resource room	259,673	2,255	261,928	261,923	6
Bilingual education:					
Salaries of teachers	1,002,259	74,165	1,076,424	1,076,381	43
Other salaries for instruction	98,256		98,256	79,175	19,081
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	13,437	2,000	15,437	14,790	647
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,113,952	76,165	1,190,117	1,170,345	19,772
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	800		800	385	415
Miscellaneous Expenditures					
Total school sponsored activities	800	-	800	385	415
Total instruction	4,625,922	(65,987)	4,559,935	4,396,463	163,472
Attendance and social work services:					
Salaries	71,793		71,793	71,793	
Other purchased services					
Travel					
Supplies and materials	500		500	495	5
Other objects					
Total attendance and social work services	\$72,293	-	\$72,293	\$72,288	\$5

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$83,752		\$83,752	\$83,752	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,775		3,775	326	\$3,449
Other objects					
Total health services	<u>87,527</u>	<u>-</u>	<u>87,527</u>	<u>84,078</u>	<u>3,449</u>
Guidance					
Salaries of other professional staff	118,702		118,702	118,702	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>119,202</u>	<u>-</u>	<u>119,202</u>	<u>118,702</u>	<u>500</u>
Educational media services/school library:					
Salaries	30,708	\$1	30,709	30,708	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>31,175</u>	<u>1</u>	<u>31,176</u>	<u>30,708</u>	<u>468</u>
Support services school administration:					
Salaries of principals/asst. principals	279,660	2,750	282,410	282,410	
Salaries of secretarial and clerical assistants	95,848	8,164	104,012	104,010	2
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	253	3,747
Other objects	1,085		1,085	-	1,085
Total support services school administration	<u>380,593</u>	<u>10,914</u>	<u>391,507</u>	<u>386,673</u>	<u>4,834</u>
Security:					
Salaries	120,456	2,250	122,706	119,706	3,000
Purchased professional and technical services					
General supplies	-		-	-	
Total Security	<u>120,456</u>	<u>2,250</u>	<u>122,706</u>	<u>119,706</u>	<u>3,000</u>
Employee benefits:					
Health Benefits	1,860,960	(35,000)	1,825,960	1,615,440	210,520
Total employee benefits	<u>1,860,960</u>	<u>(35,000)</u>	<u>1,825,960</u>	<u>1,615,440</u>	<u>210,520</u>
Total undistributed expenditures	<u>\$2,672,206</u>	<u>(\$21,835)</u>	<u>\$2,650,371</u>	<u>\$2,427,595</u>	<u>\$222,776</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Christopher Columbus #15

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Total expenditures - current expense	<u>\$7,298,128</u>	<u>(\$87,822)</u>	<u>\$7,210,306</u>	<u>\$6,824,059</u>	<u>\$386,247</u>
Total school based expenditures	<u>\$7,298,128</u>	<u>(\$87,822)</u>	<u>\$7,210,306</u>	<u>\$6,824,059</u>	<u>\$386,247</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,298,128	(87,822)	7,210,306	6,824,059	386,247
Total other financing sources	<u>7,298,128</u>	<u>(87,822)</u>	<u>7,210,306</u>	<u>6,824,059</u>	<u>386,247</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Madison Monroe #16

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$265,327		\$265,327	\$265,327	
Grades 1-5	1,639,131	(\$114,441)	1,524,690	1,507,606	\$17,084
Grades 6-8	770,455	55,520	825,975	772,417	53,558
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	158,909		158,909	157,778	1,131
Purchased professional/ educational services	9,455	(2,980)	6,475	5,475	1,000
Other purchased services					
Travel	-		-	-	
General supplies	89,531	8,971	98,502	73,616	24,886
Textbooks	9,971	(9,971)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>2,947,478</u>	<u>(62,901)</u>	<u>2,884,577</u>	<u>2,786,263</u>	<u>98,314</u>
Learning/Language Disabilities:					
Salaries of teachers	249,301		249,301	224,757	24,544
Other salaries for instruction	98,256		98,256	94,543	3,713
Purchased professional/ educational services					
Other purchased services					
General supplies	9,696		9,696	8,205	1,491
Textbooks					
Other objects					
Total learning/language:	<u>357,253</u>	<u>-</u>	<u>357,253</u>	<u>327,506</u>	<u>29,747</u>
Resource room:					
Salaries of teachers	292,037	(37,650)	254,387	254,380	7
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>292,037</u>	<u>(37,650)</u>	<u>254,387</u>	<u>254,380</u>	<u>7</u>
Bilingual education:					
Salaries of teachers	874,711	74,920	949,631	806,151	143,480
Other salaries for instruction	52,003		52,003	52,003	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	17,174	1,000	18,174	14,125	4,049
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>943,888</u>	<u>75,920</u>	<u>1,019,808</u>	<u>872,278</u>	<u>147,530</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	485		485	-	485
Miscellaneous Expenditures					
Total school sponsored activities	<u>485</u>	<u>-</u>	<u>485</u>	<u>-</u>	<u>485</u>
Total instruction	<u>\$4,541,141</u>	<u>(\$24,631)</u>	<u>\$4,516,510</u>	<u>\$4,240,427</u>	<u>\$276,083</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$75,043		\$75,043	\$75,043	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	75,543	-	75,543	75,043	500
Health services:					
Salaries	165,470		165,470	165,470	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,220	\$1,200	4,420	3,439	981
Other objects					
Total health services	168,690	1,200	169,890	168,909	981
Guidance					
Salaries of other professional staff	118,952		118,952	118,952	
Purchased professional educational services					
Travel					
Supplies and materials	500	75	575	572	3
Other objects					
Total other support services - students - related services	119,452	75	119,527	119,524	3
Educational media services/ school library:					
Salaries	31,703	1	31,704	31,703	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	759		759	-	759
Other objects					
Total educational media services/school library	32,462	1	32,463	31,703	760
Support services school administration:					
Salaries of principals/ asst. principals	256,650		256,650	256,650	
Salaries of secretarial and clerical assistants	102,165		102,165	102,165	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	(1,275)	2,725	356	2,369
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$363,900	(\$1,275)	\$362,625	\$359,171	\$3,454

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$51,114		\$51,114	\$49,114	\$2,000
Purchased professional and technical services					
General supplies	899		899	125	774
Total Security	52,013	-	52,013	49,239	2,774
Employee benefits:					
Health Benefits	1,668,733	(\$60,000)	1,608,733	1,472,862	135,871
Total employee benefits	1,668,733	(60,000)	1,608,733	1,472,862	135,871
Total undistributed expenditures	2,480,793	(59,999)	2,420,794	2,276,451	144,343
Total expenditures - current expense	7,021,934	(84,630)	6,937,304	6,516,878	420,426
Total school based expenditures	\$7,021,934	(\$84,630)	\$6,937,304	\$6,516,878	\$420,426
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,021,934	(84,630)	6,937,304	6,516,878	420,426
Total other financing sources	7,021,934	(84,630)	6,937,304	6,516,878	420,426
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$335,592	(\$60,900)	\$274,692	\$274,688	\$4
Grades 1-5	1,616,165	(40,063)	1,576,102	1,547,974	28,128
Grades 6-8	848,669	(71,460)	777,209	777,196	13
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	136,013	12,250	148,263	142,098	6,165
Purchased professional/ educational services	10,649	(3,576)	7,073	6,273	800
Other purchased services					
Travel	-		-	-	
General supplies	63,818	1,435	65,253	47,421	17,832
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,015,605	(162,314)	2,853,291	2,799,693	53,598
Autistic:					
Salaries of teachers	-	69,743	69,743	69,699	44
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,605		4,605	1,180	3,425
Textbooks					
Other objects					
Total autistic	4,605	69,743	74,348	70,879	3,469
Resource room:					
Salaries of teachers	348,734		348,734	348,734	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,370		3,370	2,467	903
Textbooks					
Other objects					
Total resource room	352,104	-	352,104	351,201	903
Bilingual education:					
Salaries of teachers	807,587		807,587	692,068	115,519
Other salaries for instruction	44,005		44,005	28,603	15,402
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	19,686	7,420	27,106	23,841	3,265
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	871,278	7,420	878,698	744,513	134,185
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	-	500
Total instruction	\$4,244,092	(\$85,151)	\$4,158,941	\$3,966,287	\$192,654

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$96,071		\$96,071	\$96,071	
Other purchased services					
Travel					
Supplies and materials	500		500	19	\$481
Other objects					
Total attendance and social work services	96,571	-	96,571	96,090	481
Health services:					
Salaries	80,426		80,426	80,426	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,745		3,745	765	2,980
Other objects					
Total health services	84,171	-	84,171	81,191	2,980
Guidance					
Salaries of other professional staff	115,751	\$54,950	170,701	170,662	39
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	116,251	54,950	171,201	171,162	39
Educational media services/ school library:					
Salaries	31,703	7,930	39,633	39,629	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	32,170	7,930	40,100	39,629	471
Support services school administration:					
Salaries of principals/ asst. principals	252,000	250	252,250	252,250	
Salaries of secretarial and clerical assistants	120,261	(1,600)	118,661	118,643	18
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	513	2,487
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$376,346	(\$1,350)	\$374,996	\$371,406	\$3,590

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
Security:					
Salaries	\$132,484	\$2,250	\$134,734	\$132,274	\$2,460
Purchased professional and technical services					
General supplies					
Total Security	<u>132,484</u>	<u>2,250</u>	<u>134,734</u>	<u>132,274</u>	<u>2,460</u>
Employee benefits:					
Health Benefits	1,593,589	(105,000)	1,488,589	1,430,869	57,720
Total employee benefits	<u>1,593,589</u>	<u>(105,000)</u>	<u>1,488,589</u>	<u>1,430,869</u>	<u>57,720</u>
Total undistributed expenditures	<u>2,431,582</u>	<u>(41,220)</u>	<u>2,390,362</u>	<u>2,322,622</u>	<u>67,740</u>
Total expenditures - current expense	<u>6,675,674</u>	<u>(126,371)</u>	<u>6,549,303</u>	<u>6,288,909</u>	<u>260,394</u>
Total school based expenditures	<u>\$6,675,674</u>	<u>(\$126,371)</u>	<u>\$6,549,303</u>	<u>\$6,288,909</u>	<u>\$260,394</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	6,675,674	(126,371)	6,549,303	6,288,909	260,394
Total other financing sources	<u>6,675,674</u>	<u>(126,371)</u>	<u>6,549,303</u>	<u>6,288,909</u>	<u>260,394</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$273,084		\$273,084	\$246,495	\$26,589
Grades 1-5	1,773,300	(\$165,936)	1,607,364	1,590,103	17,261
Grades 6-8	789,499	(3,700)	785,799	778,691	7,108
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	94,258	8,200	102,458	100,847	1,611
Purchased professional/ educational services	12,928	(3,576)	9,352	9,352	
Other purchased services					
Travel	-		-	-	
General supplies	79,675	2,750	82,425	64,211	18,214
Textbooks	3,291	(3,291)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,030,734	(165,553)	2,865,181	2,793,743	71,438
Autistic:					
Salaries of teachers	-	66,115	66,115	66,115	
Other salaries for instruction	90,527		90,527	88,761	1,766
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	90,527	66,115	156,642	154,876	1,766
Resource room:					
Salaries of teachers	247,999		247,999	230,686	17,313
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	6,994		6,994	4,378	2,616
Textbooks					
Other objects					
Total resource room	254,993	-	254,993	235,064	19,929
Bilingual education:					
Salaries of teachers	813,374	95,976	909,350	868,362	40,988
Other salaries for instruction	95,604	41,465	137,069	137,066	3
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	14,487	3,848	18,335	16,740	1,595
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	923,465	141,289	1,064,754	1,022,168	42,586
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	385	115
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	385	115
Total instruction	\$4,300,219	\$41,851	\$4,342,070	\$4,206,237	\$135,833

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$35,897	\$1,345	\$37,242	\$37,241	\$1
Other purchased services					
Travel					
Supplies and materials	500		500	463	37
Other objects					
Total attendance and social work services	36,397	1,345	37,742	37,704	38
Health services:					
Salaries	93,726		93,726	93,726	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,530		3,530	3,306	224
Other objects					
Total health services	97,256	-	97,256	97,032	224
Guidance					
Salaries of other professional staff	118,702		118,702	118,702	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	418	82
Other objects					
Total other support services - students - related services	119,202	-	119,202	119,120	82
Educational media services/ school library:					
Salaries	32,174		32,174	32,174	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	32,641	-	32,641	32,174	467
Support services school administration:					
Salaries of principals/ asst. principals	259,700		259,700	229,750	29,950
Salaries of secretarial and clerical assistants	104,365		104,365	72,686	31,679
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	(1)	2,999	1,305	1,694
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$368,150	(\$1)	\$368,149	\$303,741	\$64,408

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
Security:					
Salaries	\$97,093		\$97,093	\$96,478	\$615
Purchased professional and technical services					
General supplies	548		548	125	423
Total Security	97,641	-	97,641	96,603	1,038
Employee benefits:					
Health Benefits	1,641,765	(\$40,000)	1,601,765	1,523,401	78,364
Total employee benefits	1,641,765	(40,000)	1,601,765	1,523,401	78,364
Total undistributed expenditures	2,393,052	(38,656)	2,354,396	2,209,775	144,621
Total expenditures - current expense	6,693,271	3,195	6,696,466	6,416,012	280,454
Total school based expenditures	\$6,693,271	\$3,195	\$6,696,466	\$6,416,012	\$280,454
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	6,693,271	3,195	6,696,466	6,416,012	280,454
Total other financing sources	6,693,271	3,195	6,696,466	6,416,012	280,454
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, 2021

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$200,063		\$200,063	\$200,063	
Grades 1-5	1,062,062	(\$430)	1,061,632	1,007,912	\$53,720
Grades 6-8	640,126		640,126	626,338	13,788
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	104,158		104,158	96,702	7,456
Purchased professional/ educational services	7,060	(2,384)	4,676	4,676	
Other purchased services					
Travel					
General supplies	69,783	1,612	71,395	45,276	26,119
Textbooks	3,097	(3,097)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>2,091,048</u>	<u>(4,299)</u>	<u>2,086,749</u>	<u>1,985,012</u>	<u>101,737</u>
Learning/Language Disabilities:					
Salaries of teachers	68,880		68,880	41,328	27,552
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,439		3,439	2,894	545
Textbooks					
Other objects					
Total learning/language:	<u>72,319</u>	<u>-</u>	<u>72,319</u>	<u>44,222</u>	<u>28,097</u>
Resource room:					
Salaries of teachers	277,376	250	277,626	277,626	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	205		205	-	205
Textbooks					
Other objects					
Total resource room	<u>277,581</u>	<u>250</u>	<u>277,831</u>	<u>277,626</u>	<u>205</u>
Bilingual education:					
Salaries of teachers	659,394	(3,115)	656,279	644,246	12,033
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	11,900	947	12,847	11,080	1,767
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>671,294</u>	<u>(2,168)</u>	<u>669,126</u>	<u>655,325</u>	<u>13,801</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,645		1,645	-	1,645
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,645</u>	<u>-</u>	<u>1,645</u>	<u>-</u>	<u>1,645</u>
Total instruction	<u>\$3,113,887</u>	<u>(\$6,217)</u>	<u>\$3,107,670</u>	<u>\$2,962,186</u>	<u>\$145,484</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: John Marshall #20

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$108,718		\$108,718	\$108,718	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	109,218	-	109,218	108,718	500
Health services:					
Salaries	74,149		74,149	74,149	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,255	\$100	2,355	426	1,929
Other objects					
Total health services	76,404	100	76,504	74,575	1,929
Guidance					
Salaries of other professional staff	116,452	2,250	118,702	118,702	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	116,952	2,250	119,202	118,702	500
Educational media services/school library:					
Salaries	16,873	615	17,488	17,487	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	17,340	615	17,955	17,487	468
Support services school administration:					
Salaries of principals/ asst. principals	132,800		132,800	132,800	
Salaries of secretarial and clerical assistants	62,608	(500)	62,108	30,072	32,036
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	2,941	1,059
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$200,493	(\$500)	\$199,993	\$165,814	\$34,179

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
Security:					
Salaries	\$86,160		\$86,160	\$58,121	\$28,039
Purchased professional and technical services					
General supplies	448		448	125	323
Total Security	86,608	-	86,608	58,246	28,362
Employee benefits:					
Health Benefits	1,168,632	(\$120,000)	1,048,632	1,021,402	27,230
Total employee benefits	1,168,632	(120,000)	1,048,632	1,021,402	27,230
Total undistributed expenditures	1,775,647	(117,535)	1,658,112	1,564,943	93,169
Total expenditures - current expense	4,889,534	(123,752)	4,765,782	4,527,129	238,654
Total school based expenditures	\$4,889,534	(\$123,752)	\$4,765,782	\$4,527,129	\$238,654
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,889,534	(123,752)	4,765,782	4,527,129	238,654
Total other financing sources	4,889,534	(123,752)	4,765,782	4,527,129	238,654
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, 2021

EXHIBIT D-3

School: Victor Mvavlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$268,602		\$268,602	\$268,602	
Grades 1-5	1,420,522	(\$29,680)	1,390,842	1,364,664	\$26,178
Grades 6-8	889,684	(2,425)	887,259	800,958	86,301
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	157,821		157,821	119,022	38,799
Purchased professional/ educational services	11,761	(3,576)	8,185	7,185	1,000
Other purchased services					
Travel	-		-	-	
General supplies	68,329	2,300	70,629	61,387	9,242
Textbooks					
Other objects	4,699		4,699	4,044	655
Total regular programs	2,821,418	(33,381)	2,788,037	2,625,862	162,175
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction	46,522		46,522	46,522	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	46,522	-	46,522	46,522	-
Cognitive impaired - moderate:					
Salaries of teachers	76,703		76,703	76,703	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total cognitive impaired - moderate	76,703	-	76,703	76,703	-
Learning/Language Disabilities:					
Salaries of teachers	148,615	5,450	154,065	154,065	
Other salaries for instruction	50,503		50,503	50,503	
Purchased professional/ educational services					
Other purchased services					
General supplies	700		700	696	4
Textbooks					
Other objects					
Total learning/language:	\$199,818	\$5,450	\$205,268	\$205,264	\$4

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Victor Mraylag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Autistic:					
Salaries of teachers	\$274,110	\$23,945	\$298,055	\$298,054	\$1
Other salaries for instruction	94,847		94,847	94,847	
Purchased professional/ educational services					
Other purchased services					
General supplies	1,205		1,205	1,012	193
Textbooks					
Other objects					
Total autistic	<u>370,162</u>	<u>23,945</u>	<u>394,107</u>	<u>393,913</u>	<u>194</u>
Resource room:					
Salaries of teachers	287,537	(23,945)	263,592	230,911	32,681
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>287,537</u>	<u>(23,945)</u>	<u>263,592</u>	<u>230,911</u>	<u>32,681</u>
Bilingual education:					
Salaries of teachers	351,605		351,605	291,594	60,012
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,992		3,992	3,991	1
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>355,597</u>	<u>-</u>	<u>355,597</u>	<u>295,585</u>	<u>60,012</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	800		800	385	415
Miscellaneous Expenditures					
Total school sponsored activities	<u>800</u>	<u>-</u>	<u>800</u>	<u>385</u>	<u>415</u>
Total instruction	<u>4,158,557</u>	<u>(27,931)</u>	<u>4,130,626</u>	<u>3,875,144</u>	<u>255,482</u>
Attendance and social work services:					
Salaries	43,998		43,998	41,798	2,200
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>44,498</u>	<u>-</u>	<u>44,498</u>	<u>41,798</u>	<u>2,700</u>
Health services:					
Salaries	93,726		93,726	93,726	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,315		3,315	1,531	1,784
Other objects					
Total health services	<u>\$97,041</u>	<u>-</u>	<u>\$97,041</u>	<u>\$95,257</u>	<u>\$1,784</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Victor Mravlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Guidance					
Salaries of other professional staff	\$114,001		\$114,001	\$114,001	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total other support services - students - related services	114,501	-	114,501	114,001	500
Educational media services/ school library:					
Salaries	40,344	\$5	40,349	40,344	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	40,811	5	40,816	40,344	472
Support services school administration:					
Salaries of principals/ asst. principals	129,500		129,500	129,500	
Salaries of secretarial and clerical assistants	62,358		62,358	62,358	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500		4,500	49	4,451
Other objects	1,085		1,085	-	1,085
Total support services school administration	197,443	-	197,443	191,907	5,536
Security:					
Salaries	77,156		77,156	73,550	3,606
Purchased professional and technical services					
General supplies	448		448	125	323
Total Security	77,604	-	77,604	73,675	3,929
Employee benefits:					
Health Benefits	1,531,400	(70,590)	1,460,810	1,194,797	266,013
Total employee benefits	1,531,400	(70,590)	1,460,810	1,194,797	266,013
Total undistributed expenditures	2,103,298	(70,585)	2,032,713	1,751,780	280,933
Total expenditures - current expense	6,261,855	(98,516)	6,163,339	5,626,924	536,415
Total school based expenditures	\$6,261,855	(\$98,516)	\$6,163,339	\$5,626,924	\$536,415
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	6,261,855	(98,516)	6,163,339	5,626,924	536,415
Total other financing sources	6,261,855	(98,516)	6,163,339	5,626,924	536,415
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, 2021

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$2,525,733	(\$80,925)	\$2,444,808	\$2,407,565	\$37,243
Grades 6-8	2,059,936	73,220	2,133,156	2,131,367	1,789
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	68,145	(1,000)	67,145	13,419	53,726
Purchased professional/ educational services	34,383	(7,152)	27,231	27,231	
Other purchased services					
Travel	-		-	-	
General supplies	86,394	12,755	99,149	88,922	10,227
Textbooks					
Other objects					
Total regular programs	4,774,591	(3,102)	4,771,489	4,668,503	102,986
Learning/Language Disabilities:					
Salaries of teachers	444,761		444,761	406,837	37,924
Other salaries for instruction	142,407	590	142,997	122,794	20,203
Purchased professional/ educational services					
Other purchased services					
General supplies	7,225	2,000	9,225	8,732	493
Textbooks					
Other objects					
Total learning/language:	594,393	2,590	596,983	538,363	58,620
Multiply disabled:					
Salaries of teachers	61,904		61,904	61,904	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	420		420	410	10
Textbooks					
Other objects					
Total multiply disabled	62,324	-	62,324	62,314	10
Resource room:					
Salaries of teachers	76,703	3,735	80,438	80,434	4
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	76,703	3,735	80,438	80,434	4
Bilingual education:					
Salaries of teachers	126,928	15,480	142,408	126,928	15,480
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$126,928	\$15,480	\$142,408	\$126,928	\$15,480

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: William Halloran #22

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$1,980		\$1,980	\$744	\$1,236
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,980</u>	<u>-</u>	<u>1,980</u>	<u>744</u>	<u>1,236</u>
Total instruction	<u>5,636,919</u>	<u>\$18,703</u>	<u>5,655,622</u>	<u>5,477,286</u>	<u>178,336</u>
Attendance and social work services:					
Salaries	74,482	2,400	76,882	76,858	24
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>74,982</u>	<u>2,400</u>	<u>77,382</u>	<u>76,858</u>	<u>524</u>
Health services:					
Salaries	170,468	(2,400)	168,068	130,430	37,638
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,340		5,340	3,613	1,727
Other objects					
Total health services	<u>175,808</u>	<u>(2,400)</u>	<u>173,408</u>	<u>134,043</u>	<u>39,365</u>
Guidance					
Salaries of other professional staff	106,388	2,250	108,638	107,593	1,045
Purchased professional educational services					
Travel					
Supplies and materials	500		500	432	68
Other objects					
Total other support services - students - related services	<u>106,888</u>	<u>2,250</u>	<u>109,138</u>	<u>108,025</u>	<u>1,113</u>
Educational media services/school library:					
Salaries	7,926		7,926	1,561	6,365
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$8,393</u>	<u>-</u>	<u>\$8,393</u>	<u>\$1,561</u>	<u>\$6,832</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$359,559		\$359,559	\$358,400	\$1,159
Salaries of secretarial and clerical assistants	173,178	(\$55,000)	118,178	116,643	1,535
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,000		8,000	1,381	6,619
Other objects	1,085		1,085	-	1,085
Total support services school administration	541,822	(55,000)	486,822	476,424	10,398
Security:					
Salaries	159,897		159,897	114,390	45,507
Purchased professional and technical services					
General supplies	896		896	250	646
Total Security	160,793	-	160,793	114,640	46,153
Employee benefits:					
Health Benefits	2,254,822	(91,605)	2,163,217	2,042,871	120,346
Total employee benefits	2,254,822	(91,605)	2,163,217	2,042,871	120,346
Total undistributed expenditures	3,323,508	(144,355)	3,179,153	2,954,421	224,732
Total expenditures - current expense	8,960,427	(125,652)	8,834,775	8,431,707	403,068
Total school based expenditures	\$8,960,427	(\$125,652)	\$8,834,775	\$8,431,707	\$403,068
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	8,960,427	(125,652)	8,834,775	8,431,707	403,068
Total other financing sources	8,960,427	(125,652)	8,834,775	8,431,707	403,068
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, 2021

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$270,016	\$15,740	\$285,756	\$285,751	\$5
Grades 1-5	2,486,952	(106,025)	2,380,927	2,186,298	194,629
Grades 6-8	863,311	54,062	917,373	915,731	1,642
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	151,009	9,778	160,787	160,397	390
Purchased professional/ educational services	15,603	(4,768)	10,835	10,835	
Other purchased services					
Travel	-		-	-	
General supplies	89,712	(420)	89,292	73,365	15,927
Textbooks	4,330	(4,330)	-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,885,632	(35,963)	3,849,669	3,636,422	213,247
Autistic:					
Salaries of teachers	68,149		68,149	-	68,149
Other salaries for instruction	50,253		50,253	50,253	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	118,402	-	118,402	50,253	68,149
Resource room:					
Salaries of teachers	374,294	250	374,544	374,544	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	374,294	250	374,544	374,544	-
Bilingual education:					
Salaries of teachers	1,301,692	5,930	1,307,622	1,307,619	3
Other salaries for instruction	42,827		42,827	42,827	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	18,275	800	19,075	12,082	6,993
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,362,794	6,730	1,369,524	1,362,528	6,996
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	-	500
Total instruction	\$5,741,622	(\$28,983)	\$5,712,639	\$5,423,746	\$288,893

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$87,996		\$87,996	\$87,996	
Other purchased services					
Travel					
Supplies and materials	500		500	70	\$430
Other objects					
Total attendance and social work services	88,496	-	88,496	88,066	430
Health services:					
Salaries	187,676	\$1,695	189,371	189,367	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,520		4,520	794	3,726
Other objects					
Total health services	192,196	1,695	193,891	190,160	3,731
Guidance					
Salaries of other professional staff	196,473	610	197,083	197,078	5
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	1,000	
Other objects					
Total other support services - students - related services	197,473	610	198,083	198,078	5
Educational media services/school library:					
Salaries	24,130	5	24,135	24,130	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	24,597	5	24,602	24,130	472
Support services school administration:					
Salaries of principals/asst. principals	285,560		285,560	256,450	29,110
Salaries of secretarial and clerical assistants	176,771	255	177,026	177,021	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	4,419	1,581
Other objects	1,085		1,085	-	1,085
Total support services school administration	469,416	255	469,671	437,890	31,781
Security:					
Salaries	171,320		171,320	126,452	44,868
Purchased professional and technical services					
General supplies	926		926	125	801
Total Security	\$172,246	-	\$172,246	\$126,577	\$45,669

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Nicholas MurrayButler #23

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Employee benefits:					
Health Benefits	\$2,329,967	(\$50,000)	\$2,279,967	\$2,061,420	\$218,547
Total employee benefits	<u>2,329,967</u>	<u>(50,000)</u>	<u>2,279,967</u>	<u>2,061,420</u>	<u>218,547</u>
Total undistributed expenditures	<u>3,474,391</u>	<u>(47,435)</u>	<u>3,426,956</u>	<u>3,126,321</u>	<u>300,635</u>
Total expenditures - current expense	<u>9,216,013</u>	<u>(76,418)</u>	<u>9,139,595</u>	<u>8,550,068</u>	<u>589,527</u>
Total school based expenditures	<u>\$9,216,013</u>	<u>(\$76,418)</u>	<u>\$9,139,595</u>	<u>\$8,550,068</u>	<u>\$589,527</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	9,216,013	(76,418)	9,139,595	8,550,068	589,527
Total other financing sources	<u>9,216,013</u>	<u>(76,418)</u>	<u>9,139,595</u>	<u>8,550,068</u>	<u>589,527</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, 2021

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$195,837	\$250	\$196,087	\$196,087	
Grades 1-5	1,453,778	128,190	1,581,968	1,572,957	\$9,011
Grades 6-8	958,905	(66,630)	892,275	892,265	10
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	92,597	1,500	94,097	80,421	13,676
Purchased professional/ educational services	11,876	(2,980)	8,896	8,896	
Other purchased services					
Travel					
General supplies	67,993	(1,960)	66,033	53,653	12,380
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	2,785,685	58,370	2,844,055	2,808,324	35,731
Resource room:					
Salaries of teachers	369,016	(52,810)	316,206	273,040	43,166
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	386		386	-	386
Textbooks					
Other objects					
Total resource room	369,402	(52,810)	316,592	273,040	43,552
Bilingual education:					
Salaries of teachers	1,308,527	(15,155)	1,293,372	1,189,593	103,779
Other salaries for instruction	94,258		94,258	94,258	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	18,795	2,301	21,096	18,507	2,589
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,421,580	(12,854)	1,408,726	1,302,358	106,368
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	-	500
Total instruction	\$4,577,167	(\$7,294)	\$4,569,873	\$4,383,722	\$186,151

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$108,718		\$108,718	\$108,718	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	109,218	-	109,218	108,718	500
Health services:					
Salaries	75,653		75,653	75,653	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,595		3,595	963	2,632
Other objects					
Total health services	79,248	-	79,248	76,616	2,632
Guidance					
Salaries of other professional staff	174,025		174,025	107,620	66,405
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	174,525	-	174,525	107,620	66,905
Educational media services/school library:					
Salaries	28,118		28,118	28,118	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	28,585	-	28,585	28,118	467
Support services school administration:					
Salaries of principals/ asst. principals	247,750	\$2,250	250,000	250,000	
Salaries of secretarial and clerical assistants	116,393	2,255	118,648	118,643	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	1,722	3,278
Other objects	1,085		1,085	-	1,085
Total support services school administration	370,228	4,505	374,733	370,365	4,368
Security:					
Salaries	121,756		121,756	98,155	23,601
Purchased professional and technical services					
General supplies	548		548	-	548
Total Security	\$122,304	-	\$122,304	\$98,155	\$24,149

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Charles J Hudson #25

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Employee benefits:					
Health Benefits	\$1,802,419	(\$80,000)	\$1,722,419	\$1,546,789	\$175,630
Total employee benefits	<u>1,802,419</u>	<u>(80,000)</u>	<u>1,722,419</u>	<u>1,546,789</u>	<u>175,630</u>
Total undistributed expenditures	<u>2,686,527</u>	<u>(75,495)</u>	<u>2,611,032</u>	<u>2,336,380</u>	<u>274,652</u>
Total expenditures - current expense	<u>7,263,694</u>	<u>(82,789)</u>	<u>7,180,905</u>	<u>6,720,101</u>	<u>460,804</u>
Total school based expenditures	<u>\$7,263,694</u>	<u>(\$82,789)</u>	<u>\$7,180,905</u>	<u>\$6,720,101</u>	<u>\$460,804</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,263,694	(82,789)	7,180,905	6,720,101	460,804
Total other financing sources	<u>7,263,694</u>	<u>(82,789)</u>	<u>7,180,905</u>	<u>6,720,101</u>	<u>460,804</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, 2021

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$231,810	\$500	\$232,310	\$232,310	
Grades 1-5	1,748,776	(174,035)	1,574,741	1,573,820	\$921
Grades 6-8	1,200,836	18,855	1,219,691	1,219,690	1
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	169,403	(27,255)	142,148	102,425	39,723
Purchased professional/ educational services	20,982	(2,384)	18,598	17,598	1,000
Other purchased services					
Travel	8,000		8,000	-	8,000
General supplies	78,963	9,498	88,461	75,851	12,610
Textbooks	17,132	(10,294)	6,838	-	6,838
Other objects	20,371		20,371	19,796	575
Total regular programs	3,496,273	(185,115)	3,311,158	3,241,491	69,667
Autistic:					
Salaries of teachers	128,498		128,498	128,498	
Other salaries for instruction	171,310	590	171,900	171,898	2
Purchased professional/ educational services					
Other purchased services					
General supplies	1,250		1,250	-	1,250
Textbooks					
Other objects					
Total autistic	301,058	590	301,648	300,396	1,252
Resource room:					
Salaries of teachers	273,084	(1,205)	271,879	271,842	37
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	273,084	(1,205)	271,879	271,842	37
Bilingual education:					
Salaries of teachers	861,281	63,735	925,016	919,451	5,565
Other salaries for instruction	50,503		50,503	50,503	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	24,942	2,005	26,947	22,278	4,669
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	936,726	65,740	1,002,466	992,233	10,233
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	2,000		2,000	-	2,000
Miscellaneous Expenditures					
Total school sponsored activities	2,000	-	2,000	-	2,000
Total instruction	\$5,009,141	(\$119,990)	\$4,889,151	\$4,805,962	\$83,189

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$102,195	\$2,250	\$104,445	\$104,445	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	102,695	2,250	104,945	104,445	500
Health services:					
Salaries	98,074	(17,880)	80,194	80,193	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,930		3,930	2,171	1,759
Other objects					
Total health services	102,004	(17,880)	84,124	82,364	1,760
Guidance					
Salaries of other professional staff	114,251		114,251	114,251	
Purchased professional educational services					
Travel					
Supplies and materials	500	153	653	653	
Other objects					
Total other support services - students - related services	114,751	153	114,904	114,904	-
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Purchased Prof-Educ Services	2,500		2,500	189	2,311
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	2,500	-	2,500	189	2,311
Educational media services/school library:					
Salaries	100,111		100,111	100,111	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,200		1,200	-	1,200
Other objects					
Total educational media services/school library	101,311	-	101,311	100,111	1,200
Instructional staff training services:					
Salaries					
Purchased professional and technical services	7,100		7,100	-	7,100
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	\$7,100	-	\$7,100	-	\$7,100

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$291,502		\$291,502	\$291,502	
Salaries of secretarial and clerical assistants	108,704	(\$5,565)	103,139	103,134	\$5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,250	(1,000)	5,250	1,143	4,107
Other objects	1,085		1,085	-	1,085
Total support services school administration	407,541	(6,565)	400,976	395,780	5,196
Security:					
Salaries	110,652	360	111,012	107,009	4,003
Purchased professional and technical services					
General supplies	543		543	-	543
Total Security	111,195	360	111,555	107,009	4,546
Employee benefits:					
Health Benefits	1,687,929	(91,457)	1,596,472	1,566,665	29,807
Total employee benefits	1,687,929	(91,457)	1,596,472	1,566,665	29,807
Total undistributed expenditures	2,637,026	(113,139)	2,523,887	2,471,466	52,421
Total expenditures - current expense	7,646,167	(233,129)	7,413,038	7,277,427	135,611
Total school based expenditures	\$7,646,167	(\$233,129)	\$7,413,038	\$7,277,427	\$135,611
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,646,167	(233,129)	7,413,038	7,277,427	135,611
Total other financing sources	7,646,167	(233,129)	7,413,038	7,277,427	135,611
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$229,553		\$229,553	\$225,464	\$4,089
Grades 1-5	1,847,186	(\$48,820)	1,798,366	1,692,584	105,782
Grades 6-8	1,045,650	(51,325)	994,325	946,334	47,991
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	198,534		198,534	168,023	30,511
Purchased professional/ educational services	17,605	(3,576)	14,029	14,029	
Other purchased services					
Travel	-		-	-	
General supplies	94,103	(2,700)	91,403	77,395	14,008
Textbooks	16,969		16,969	769	16,200
Other objects	4,699		4,699	4,044	655
Total regular programs	3,454,299	(106,421)	3,347,878	3,128,643	219,235
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	175,538		175,538	163,981	11,557
Other salaries for instruction	48,003		48,003	16,081	31,922
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks	-		-	-	
Other objects					
Total cognitive impaired - mild	223,541	-	223,541	180,062	43,479
Cognitive impaired - moderate:					
Salaries of teachers	84,366	61,405	145,771	145,770	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,702		4,702	4,097	605
Textbooks					
Other objects					
Total cognitive impaired - moderate	89,068	61,405	150,473	149,867	606
Resource room:					
Salaries of teachers	483,874		483,874	385,013	98,861
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	\$483,874	-	\$483,874	\$385,013	\$98,861

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Bilingual education:					
Salaries of teachers	\$1,442,053	(\$91,600)	\$1,350,453	\$1,291,699	\$58,754
Other salaries for instruction	43,416		43,416	43,416	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	26,265	9,705	35,970	31,395	4,575
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,511,734	(81,895)	1,429,839	1,366,511	63,328
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	-	500
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	-	500
Total instruction	5,763,016	(126,911)	5,636,105	5,210,096	426,009
Attendance and social work services:					
Salaries	104,695		104,695	94,183	10,512
Other purchased services					
Travel					
Supplies and materials	500		500	374	126
Other objects					
Total attendance and social work services	105,195	-	105,195	94,557	10,638
Health services:					
Salaries	138,589		138,589	138,589	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,920		4,920	4,413	507
Other objects					
Total health services	143,509	-	143,509	143,002	507
Guidance					
Salaries of other professional staff	189,282		189,282	189,282	
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	401	599
Other objects					
Total other support services - students - related services	190,282	-	190,282	189,683	599
Educational media services/ school library:					
Salaries	40,344	5	40,349	40,344	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	\$40,811	\$5	\$40,816	\$40,344	\$472

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$355,200		\$355,200	\$355,200	
Salaries of secretarial and clerical assistants	118,893	255	119,148	119,143	55
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	1,674	3,326
Other objects	1,085		1,085	-	1,085
Total support services school administration	480,178	255	480,433	476,017	4,416
Security:					
Salaries	154,280		154,280	114,349	39,931
Purchased professional and technical services					
General supplies	638		638	-	638
Total Security	154,918	-	154,918	114,349	40,569
Employee benefits:					
Health Benefits	2,205,112	(70,000)	2,135,112	1,896,349	238,763
Total employee benefits	2,205,112	(70,000)	2,135,112	1,896,349	238,763
Total undistributed expenditures	3,320,005	(69,740)	3,250,265	2,954,302	295,963
Total expenditures - current expense	9,083,021	(196,651)	8,886,370	8,164,398	721,972
Total school based expenditures	\$9,083,021	(\$196,651)	\$8,886,370	\$8,164,398	\$721,972
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	9,083,021	(196,651)	8,886,370	8,164,398	721,972
Total other financing sources	9,083,021	(196,651)	8,886,370	8,164,398	721,972
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$273,350	\$42,745	\$316,095	\$316,092	\$3
Grades 1-5	2,418,227	(26,825)	2,391,402	2,391,387	15
Grades 6-8	1,080,482	26,607	1,107,089	1,094,776	12,313
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	200,310	468	200,778	199,866	912
Purchased professional/ educational services	16,059	(4,768)	11,291	11,291	
Other purchased services					
Travel	-		-	-	
General supplies	106,752	7,810	114,562	103,509	11,053
Textbooks	3,316	(66)	3,250	3,240	10
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>4,103,195</u>	<u>45,971</u>	<u>4,149,166</u>	<u>4,124,206</u>	<u>24,960</u>
Multiply disabled:					
Salaries of teachers	260,148	45,575	305,723	305,721	2
Other salaries for instruction	101,756		101,756	101,756	
Purchased professional/ educational services					
Other purchased services					
General supplies	750		750	625	125
Textbooks					
Other objects					
Total multiply disabled	<u>362,654</u>	<u>45,575</u>	<u>408,229</u>	<u>408,103</u>	<u>126</u>
Resource room:					
Salaries of teachers	349,115	17,960	367,075	367,075	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>349,115</u>	<u>17,960</u>	<u>367,075</u>	<u>367,075</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,378,842	(73,429)	1,305,413	1,305,397	16
Other salaries for instruction	93,612		93,612	93,612	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	16,240	3,200	19,440	17,754	1,686
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,488,694</u>	<u>(70,229)</u>	<u>1,418,465</u>	<u>1,416,763</u>	<u>1,702</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,500		1,500	-	1,500
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total instruction	<u>\$6,305,158</u>	<u>\$39,277</u>	<u>\$6,344,435</u>	<u>\$6,316,146</u>	<u>\$28,289</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$76,187	\$33,550	\$109,737	\$109,718	\$19
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	76,687	33,550	110,237	109,718	519
Health services:					
Salaries	133,848	3,980	137,828	137,824	4
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,835		4,835	1,039	3,796
Other objects					
Total health services	138,683	3,980	142,663	138,863	3,800
Guidance					
Salaries of other professional staff	208,651	(32,150)	176,501	176,494	7
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	166	834
Other objects					
Total other support services - students - related services	209,651	(32,150)	177,501	176,660	841
Educational media services/ school library:					
Salaries	17,810	26,439	44,249	44,240	9
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
Total educational media services/school library	17,810	26,439	44,249	44,240	9
Support services school administration:					
Salaries of principals/ asst. principals	376,085	(1,440)	374,645	374,600	45
Salaries of secretarial and clerical assistants	116,393		116,393	116,393	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	1,600	3,400
Other objects	1,085		1,085	-	1,085
Total support services school administration	498,563	(1,440)	497,123	492,593	4,530
Security:					
Salaries	133,374		133,374	129,826	3,548
Purchased professional and technical services					
General supplies	553		553	-	553
Total Security	\$133,927	-	\$133,927	\$129,826	\$4,101

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Employee benefits:					
Health Benefits	\$2,411,351	(\$126,034)	\$2,285,317	\$2,242,877	\$42,440
Total employee benefits	<u>2,411,351</u>	<u>(126,034)</u>	<u>2,285,317</u>	<u>2,242,877</u>	<u>42,440</u>
Total undistributed expenditures	<u>3,486,672</u>	<u>(95,655)</u>	<u>3,391,017</u>	<u>3,334,777</u>	<u>56,240</u>
Total expenditures - current expense	<u>9,791,830</u>	<u>(56,378)</u>	<u>9,735,452</u>	<u>9,650,923</u>	<u>84,529</u>
Total school based expenditures	<u>\$9,791,830</u>	<u>(\$56,378)</u>	<u>\$9,735,452</u>	<u>\$9,650,923</u>	<u>\$84,529</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	9,791,830	(56,378)	9,735,452	9,650,923	84,529
Total other financing sources	<u>9,791,830</u>	<u>(56,378)</u>	<u>9,735,452</u>	<u>9,650,923</u>	<u>84,529</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, 2021

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$295,698		\$295,698	\$295,698	
Grades 1-5	1,762,039	(\$32,980)	1,729,059	1,709,003	\$20,056
Grades 6-8	1,328,644		1,328,644	1,161,753	166,891
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	198,822		198,822	151,332	47,490
Purchased professional/ educational services	13,157	(3,576)	9,581	9,581	
Other purchased services					
Travel					
General supplies	72,885	426	73,311	59,157	14,154
Textbooks	-		-	-	
Other objects					
Total regular programs	3,671,245	(36,130)	3,635,115	3,386,525	248,590
Learning/Language Disabilities:					
Salaries of teachers	243,599		243,599	219,887	23,712
Other salaries for instruction	71,006	25,000	96,006	96,006	
Purchased professional/ educational services					
Other purchased services					
General supplies	731		731	101	630
Textbooks					
Other objects					
Total learning/language:	315,336	25,000	340,336	315,993	24,343
Autistic:					
Salaries of teachers	255,972		255,972	220,476	35,496
Other salaries for instruction	93,919		93,919	93,919	
Purchased professional/ educational services					
Other purchased services					
General supplies	4,987		4,987	4,727	260
Textbooks					
Other objects					
Total autistic	354,878	-	354,878	319,122	35,756
Resource room:					
Salaries of teachers	350,289	250	350,539	350,539	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	350,289	250	350,539	350,539	-
Bilingual education:					
Salaries of teachers	625,241	3,330	628,571	628,571	
Other salaries for instruction	48,003		48,003	48,003	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,659	1,930	9,589	8,846	743
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$680,903	\$5,260	\$686,163	\$685,420	\$743

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Albert Einstein Academy #29

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$2,095		\$2,095	-	\$2,095
Miscellaneous Expenditures					
Total school sponsored activities	<u>2,095</u>	<u>-</u>	<u>2,095</u>	<u>-</u>	<u>2,095</u>
Total Instruction	<u>5,374,746</u>	<u>(\$5,620)</u>	<u>5,369,126</u>	<u>\$5,057,599</u>	<u>311,527</u>
Attendance and social work services:					
Salaries	43,998		43,998	40,038	3,960
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>44,498</u>	<u>-</u>	<u>44,498</u>	<u>40,038</u>	<u>4,460</u>
Health services:					
Salaries	79,258		79,258	79,258	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,865		3,865	817	3,048
Other objects					
Total health services	<u>83,123</u>	<u>-</u>	<u>83,123</u>	<u>80,075</u>	<u>3,048</u>
Guidance					
Salaries of other professional staff	121,202		121,202	121,202	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>121,702</u>	<u>-</u>	<u>121,702</u>	<u>121,202</u>	<u>500</u>
Educational media services/school library:					
Salaries	30,708	5	30,713	30,708	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$31,175</u>	<u>\$5</u>	<u>\$31,180</u>	<u>\$30,708</u>	<u>\$472</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$249,700		\$249,700	\$249,700	
Salaries of secretarial and clerical assistants	118,643		118,643	118,643	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	526	\$4,474
Other objects	1,085		1,085	-	1,085
Total support services school administration	374,428	-	374,428	368,869	5,559
Security:					
Salaries	167,979	\$610	168,589	159,612	8,978
Purchased professional and technical services					
General supplies	641		641	-	641
Total Security	168,620	610	169,230	159,612	9,619
Employee benefits:					
Health Benefits	1,958,948	(115,000)	1,843,948	1,806,658	37,290
Total employee benefits	1,958,948	(115,000)	1,843,948	1,806,658	37,290
Total undistributed expenditures	2,782,494	(114,385)	2,668,109	2,607,162	60,947
Total expenditures - current expense	8,157,240	(120,005)	8,037,235	7,664,761	372,474
Total school based expenditures	\$8,157,240	(\$120,005)	\$8,037,235	\$7,664,761	\$372,474
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	8,157,240	(120,005)	8,037,235	7,664,761	372,474
Total other financing sources	8,157,240	(120,005)	8,037,235	7,664,761	372,474
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$164,125	\$6,390	\$170,515	\$170,514	\$2
Grades 1-5	1,579,874	(14,040)	1,565,834	1,504,315	61,519
Grades 6-8	899,349		899,349	849,493	49,856
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	216,857	(4,225)	212,632	112,002	100,630
Purchased professional/ educational services	14,771	(3,576)	11,195	9,695	1,500
Other purchased services					
Travel	-		-	-	
General supplies	88,677	1,070	89,747	67,344	22,403
Textbooks	6,238	(4,000)	2,238	-	2,238
Other objects					
Total regular programs	<u>2,969,891</u>	<u>(18,381)</u>	<u>2,951,510</u>	<u>2,713,363</u>	<u>238,147</u>
Learning/Language Disabilities:					
Salaries of teachers	329,697	5,995	335,692	335,689	3
Other salaries for instruction	87,260		87,260	73,487	13,773
Purchased professional/ educational services					
Other purchased services					
General supplies	3,167		3,167	-	3,167
Textbooks					
Other objects					
Total learning/language:	<u>420,124</u>	<u>5,995</u>	<u>426,119</u>	<u>409,176</u>	<u>16,943</u>
Autistic:					
Salaries of teachers	226,672		226,672	197,141	29,531
Other salaries for instruction	50,503		50,503	50,503	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	<u>277,175</u>	<u>-</u>	<u>277,175</u>	<u>247,644</u>	<u>29,531</u>
Resource room:					
Salaries of teachers	367,716		367,716	367,716	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>367,716</u>	<u>-</u>	<u>367,716</u>	<u>367,716</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	672,098		672,098	651,394	20,704
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	7,107	2,930	10,037	5,977	4,060
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>\$679,205</u>	<u>\$2,930</u>	<u>\$682,135</u>	<u>\$657,371</u>	<u>\$24,764</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$2,050		\$2,050	-	\$2,050
Miscellaneous Expenditures					
Total school sponsored activities	<u>2,050</u>	<u>-</u>	<u>2,050</u>	<u>-</u>	<u>2,050</u>
Total instruction	<u>4,716,161</u>	<u>(\$9,456)</u>	<u>4,706,705</u>	<u>\$4,395,271</u>	<u>311,434</u>
Attendance and social work services:					
Salaries	81,082		81,082	81,082	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>81,582</u>	<u>-</u>	<u>81,582</u>	<u>81,082</u>	<u>500</u>
Health services:					
Salaries	169,732		169,732	169,732	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,150		4,150	298	3,852
Other objects					
Total health services	<u>173,882</u>	<u>-</u>	<u>173,882</u>	<u>170,030</u>	<u>3,852</u>
Guidance					
Salaries of other professional staff	118,702		118,702	118,702	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	49	451
Other objects					
Total other support services - students - related services	<u>119,202</u>	<u>-</u>	<u>119,202</u>	<u>118,751</u>	<u>451</u>
Educational media services/school library:					
Salaries	38,390	5	38,395	38,390	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$38,857</u>	<u>\$5</u>	<u>\$38,862</u>	<u>\$38,390</u>	<u>\$472</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Ronald Reagan Academy #30

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Support services school administration:					
Salaries of principals/ asst. principals	\$269,970		\$269,970	\$269,970	
Salaries of secretarial and clerical assistants	110,204		110,204	110,204	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	506	\$3,494
Other objects	1,085		1,085	-	1,085
Total support services school administration	385,259	-	385,259	380,680	4,579
Security:					
Salaries	157,252		157,252	148,300	8,952
Purchased professional and technical services					
General supplies	548		548	-	548
Total Security	157,800	-	157,800	148,300	9,500
Employee benefits:					
Health Benefits	1,772,381	(\$60,000)	1,712,381	1,587,276	125,105
Total employee benefits	1,772,381	(60,000)	1,712,381	1,587,276	125,105
Total undistributed expenditures	2,728,963	(59,995)	2,668,968	2,524,509	144,459
Total expenditures - current expense	7,445,124	(69,451)	7,375,673	6,919,780	455,893
Total school based expenditures	\$7,445,124	(\$69,451)	\$7,375,673	\$6,919,780	\$455,893
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,445,124	(69,451)	7,375,673	6,919,780	455,893
Total other financing sources	7,445,124	(69,451)	7,375,673	6,919,780	455,893
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$5,134,184	(\$518,055)	\$4,616,129	\$4,527,074	\$89,055
Regular programs - undistributed instruction:					
Other salaries for instruction	-	6,250	6,250	3,251	2,999
Purchased professional/ educational services	2,000		2,000	-	2,000
Other purchased services	-		-	-	
Travel	-		-	-	
General supplies	136,852	(15,354)	121,498	91,132	30,366
Textbooks	13,151	(10,639)	2,512	1,225	1,287
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>5,290,886</u>	<u>(537,798)</u>	<u>4,753,088</u>	<u>4,626,726</u>	<u>126,362</u>
Resource room:					
Salaries of teachers	362,253	2,250	364,503	364,503	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>362,253</u>	<u>2,250</u>	<u>364,503</u>	<u>364,503</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	279,332	220,411	499,743	499,719	24
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,150		9,150	-	9,150
Textbooks	1,043		1,043	-	1,043
Other objects	-		-	-	
Total bilingual education	<u>289,525</u>	<u>220,411</u>	<u>509,936</u>	<u>499,719</u>	<u>10,217</u>
School sponsored activities:					
Salaries	26,762		26,762	24,685	2,077
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,100	2,100	1,685	415
Miscellaneous Expenditures	4,950		4,950	-	4,950
Total school sponsored activities	<u>31,712</u>	<u>2,100</u>	<u>33,812</u>	<u>26,370</u>	<u>7,442</u>
Total instruction	<u>5,974,376</u>	<u>(313,037)</u>	<u>5,661,339</u>	<u>5,517,318</u>	<u>144,021</u>
Attendance and social work services:					
Salaries	54,359	130	54,489	54,484	5
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	<u>\$54,359</u>	<u>\$130</u>	<u>\$54,489</u>	<u>\$54,484</u>	<u>\$5</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$181,400		\$181,400	\$181,400	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,525		5,525	670	\$4,855
Other objects					
Total health services	186,925	-	186,925	182,070	4,855
Guidance					
Salaries of other professional staff	335,763	\$750	336,513	336,513	
Purchased professional educational services	1,000		1,000	-	1,000
Purchased professional & technical services	60,865		60,865	-	60,865
Travel					
Supplies and materials	1,500		1,500	399	1,101
Other objects					
Total other support services - students - related services	399,128	750	399,878	336,912	62,966
Educational media services/ school library:					
Salaries	44,095	16,255	60,350	35,617	24,733
Purchased professional and technical services					
Other purchased services					
Supplies and materials	453		453	-	453
Other objects					
Total educational media services/school library	44,548	16,255	60,803	35,617	25,186
Support services school administration:					
Salaries of principals/ asst. principals	406,257	18,770	425,027	421,325	3,702
Salaries of secretarial and clerical assistants	192,466	(1,695)	190,771	190,766	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	579	2,421
Other objects	6,650	(1,107)	5,543	5,185	358
Total support services school administration	608,373	15,968	624,341	617,855	6,486
Security:					
Salaries	369,066	(75,811)	293,255	287,184	6,071
Purchased professional and technical services					
General supplies	1,148		1,148	125	1,023
Total Security	\$370,214	(\$75,811)	\$294,403	\$287,309	\$7,094

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,451,754	(\$66,000)	\$2,385,754	\$2,280,972	\$104,782
Total employee benefits	<u>2,451,754</u>	<u>(66,000)</u>	<u>2,385,754</u>	<u>2,280,972</u>	<u>104,782</u>
Total undistributed expenditures	<u>4,115,301</u>	<u>(108,708)</u>	<u>4,006,593</u>	<u>3,795,220</u>	<u>211,373</u>
Total expenditures - current expense	<u>10,089,677</u>	<u>(421,745)</u>	<u>9,667,932</u>	<u>9,312,538</u>	<u>355,394</u>
Total school based expenditures	<u>\$10,089,677</u>	<u>(\$421,745)</u>	<u>\$9,667,932</u>	<u>\$9,312,538</u>	<u>\$355,394</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,089,677	(421,745)	9,667,932	9,312,538	355,394
Total other financing sources	<u>10,089,677</u>	<u>(421,745)</u>	<u>9,667,932</u>	<u>9,312,538</u>	<u>355,394</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, 2021

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$5,857,448	(\$577,665)	\$5,279,783	\$5,248,090	\$31,693
Regular programs - undistributed instruction:					
Other salaries for instruction	61,332	15,000	76,332	69,108	7,224
Purchased professional/ educational services	-	19,440	19,440	19,440	
Other purchased services	5,200	1,690	6,890	1,690	5,200
Travel	20,342		20,342	-	20,342
General supplies	136,706	(20,309)	116,397	85,020	31,377
Textbooks	29,562	(12,000)	17,562	12,358	5,204
Other objects	15,449		15,449	11,194	4,255
Total regular programs	6,126,039	(573,844)	5,552,195	5,446,900	105,295
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	178,038	(57,730)	120,308	120,302	6
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	178,038	(57,730)	120,308	120,302	6
Cognitive impaired - moderate:					
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					
Total cognitive impaired - moderate	2,000	-	2,000	-	2,000
Learning/Language Disabilities:					
Salaries of teachers	260,075		260,075	260,075	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks					
Other objects					
Total learning/language:	\$262,075	-	\$262,075	\$260,075	\$2,000

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$545,948	\$99,155	\$645,103	\$645,074	\$29
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>545,948</u>	<u>99,155</u>	<u>645,103</u>	<u>645,074</u>	<u>29</u>
Bilingual education:					
Salaries of teachers	2,005,127	87,750	2,092,877	2,085,854	7,023
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,701		9,701	-	9,701
Textbooks	2,086		2,086	-	2,086
Other objects	-		-	-	
Total bilingual education	<u>2,016,914</u>	<u>87,750</u>	<u>2,104,664</u>	<u>2,085,854</u>	<u>18,810</u>
School sponsored activities:					
Salaries	30,552	5,020	35,572	22,404	13,168
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	-	2,100	2,100	1,915	185
Miscellaneous Expenditures	120,450	(2,100)	118,350	1,484	116,866
Total school sponsored activities	<u>151,002</u>	<u>5,020</u>	<u>156,022</u>	<u>25,802</u>	<u>130,220</u>
Total instruction	<u>9,282,016</u>	<u>(439,649)</u>	<u>8,842,367</u>	<u>8,584,008</u>	<u>258,359</u>
Attendance and social work services:					
Salaries	108,968	(11,230)	97,738	96,512	1,226
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	<u>108,968</u>	<u>(11,230)</u>	<u>97,738</u>	<u>96,512</u>	<u>1,226</u>
Health services:					
Salaries	239,149	800	239,949	230,779	9,170
Purchased professional and technical services					
Other purchased services					
Supplies and materials	7,345		7,345	5,253	2,092
Other objects					
Total health services	<u>246,494</u>	<u>800</u>	<u>247,294</u>	<u>236,032</u>	<u>11,262</u>
Guidance					
Salaries of other professional staff	493,043		493,043	493,043	
Purchased professional educational services	19,000	51,361	70,361	-	70,361
Travel					
Supplies and materials	2,500		2,500	-	2,500
Other objects					
Total other support services - students - related services	<u>\$514,543</u>	<u>\$51,361</u>	<u>\$565,904</u>	<u>\$493,043</u>	<u>\$72,861</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Educational media services/ school library:					
Salaries	\$41,510		\$41,510	\$41,510	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,967		2,967	-	\$2,967
Other objects					
Total educational media services/school library	44,477	-	44,477	41,510	2,967
Support services school administration:					
Salaries of principals/ asst. principals	574,486	(\$31,040)	543,446	543,372	74
Salaries of secretarial and clerical assistants	252,654	(1,230)	251,424	251,418	6
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	-	2,000
Other objects	19,850	(12,000)	7,850	5,739	2,111
Total support services school administration	848,990	(44,270)	804,720	800,529	4,191
Security:					
Salaries	621,171	(55,300)	565,871	551,693	14,178
Purchased professional and technical services					
General supplies	1,886		1,886	250	1,636
Total Security	623,057	(55,300)	567,757	551,943	15,814
Employee benefits:					
Health Benefits	3,555,128	(50,000)	3,505,128	3,069,648	435,480
Total employee benefits	3,555,128	(50,000)	3,505,128	3,069,648	435,480
Total undistributed expenditures	5,941,657	(108,639)	5,833,018	5,289,217	543,801
Total expenditures - current expense	15,223,673	(548,288)	14,675,385	13,873,225	802,160
Total school based expenditures	\$15,223,673	(\$548,288)	\$14,675,385	\$13,873,225	\$802,160
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	15,223,673	(548,288)	14,675,385	13,873,225	802,160
Total other financing sources	15,223,673	(548,288)	14,675,385	13,873,225	802,160
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$5,297,016	(\$717,865)	\$4,579,151	\$4,521,506	\$57,645
Regular programs - undistributed instruction:					
Other salaries for instruction	-	8,325	8,325	3,095	5,230
Purchased professional/ educational services	-	19,440	19,440	19,440	
Other purchased services					
Travel	-		-	-	
General supplies	160,191	(7,157)	153,034	119,365	33,669
Textbooks	36,096	(16,948)	19,148	14,148	5,000
Other objects	34,699		34,699	15,644	19,055
Total regular programs	5,528,002	(714,205)	4,813,797	4,693,198	120,599
Cognitive impaired - moderate:					
Salaries of teachers	295,313		295,313	295,313	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	1,262	738
Textbooks					
Other objects					
Total cognitive impaired - moderate	297,313	-	297,313	296,575	738
Learning/Language Disabilities:					
Salaries of teachers	264,363	(29,685)	234,678	234,678	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	2,000		2,000	-	2,000
Textbooks					
Other objects					
Total learning/language:	266,363	(29,685)	236,678	234,678	2,000
Autistic:					
Salaries of teachers	46,863		46,863	46,863	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	46,863	-	46,863	46,863	-
Resource room:					
Salaries of teachers	510,901	253,595	764,496	764,484	12
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	\$510,901	\$253,595	\$764,496	\$764,484	\$12

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Bilingual education:					
Salaries of teachers	\$1,157,054	\$38,970	\$1,196,024	\$1,195,991	\$33
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	9,881		9,881	1,623	8,258
Textbooks	8,908		8,908	-	8,908
Other objects	-		-	-	
Total bilingual education	<u>1,175,843</u>	<u>38,970</u>	<u>1,214,813</u>	<u>1,197,614</u>	<u>17,199</u>
School sponsored activities:					
Salaries	20,583	1,045	21,628	20,828	800
Purchased Services					
Travel	15,000		15,000	-	15,000
Extracurricular - supplies					
Other objects	16,032	2,100	18,132	1,640	16,492
Miscellaneous Expenditures	1,500	66	1,566	1,566	1
Total school sponsored activities	<u>53,115</u>	<u>3,211</u>	<u>56,326</u>	<u>24,033</u>	<u>32,293</u>
Total instruction	<u>7,878,400</u>	<u>(448,114)</u>	<u>7,430,286</u>	<u>7,257,445</u>	<u>172,841</u>
Health services:					
Salaries	250,397	(27,935)	222,462	222,462	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,715		6,715	4,722	1,993
Other objects					
Total health services	<u>257,112</u>	<u>(27,935)</u>	<u>229,177</u>	<u>227,184</u>	<u>1,993</u>
Guidance					
Salaries of other professional staff	503,240	(39,305)	463,935	440,720	23,215
Purchased professional educational services	57,359		57,359	-	57,359
Travel					
Supplies and materials	2,500		2,500	-	2,500
Other objects					
Total other support services - students - related services	<u>563,099</u>	<u>(\$39,305)</u>	<u>523,794</u>	<u>440,720</u>	<u>83,074</u>
Educational media services/ school library:					
Salaries	41,510		41,510	41,509	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,967		2,967	2,944	24
Other objects					
Total educational media services/school library	<u>\$44,477</u>	<u>-</u>	<u>\$44,477</u>	<u>\$44,453</u>	<u>\$24</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$698,625	(\$13,104)	\$685,521	\$681,075	\$4,446
Salaries of secretarial and clerical assistants	222,468	8,200	230,668	222,199	8,469
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	-	7,000
Other objects	17,150	(11,000)	6,150	5,917	233
Total support services school administration	945,243	(15,904)	929,339	909,191	20,148
Security:					
Salaries	593,042	(50,895)	542,147	479,645	62,502
Purchased professional and technical services					
General supplies	1,698		1,698	125	1,573
Total Security	594,740	(50,895)	543,845	479,770	64,075
Employee benefits:					
Health Benefits	3,091,303	(65,000)	3,026,303	2,279,351	746,952
Total employee benefits	3,091,303	(65,000)	3,026,303	2,279,351	746,952
Total undistributed expenditures	5,495,974	(199,039)	5,296,935	4,380,669	916,266
Total expenditures - current expense	13,374,374	(647,153)	12,727,221	11,638,115	1,089,106
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-	2,499	2,499	2,499	
Support services - general administration					
Support services - school administration					
Total equipment	-	2,499	2,499	2,499	-
Total capital outlay	-	2,499	2,499	2,499	-
Total school based expenditures	\$13,374,374	(\$644,654)	\$12,729,720	\$11,640,614	\$1,089,106
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	13,374,374	(644,654)	12,729,720	11,640,614	1,089,106
Total other financing sources	13,374,374	(644,654)	12,729,720	11,640,614	1,089,106
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, 2021

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>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$6,579,483	(\$438,697)	\$6,140,786	\$6,109,735	\$31,051
Regular programs - undistributed instruction:					
Other salaries for instruction	32,969	8,325	41,294	35,247	6,047
Purchased professional/ educational services	-	19,440	19,440	19,440	
Other purchased services	4,000		4,000	1,352	2,648
Travel	-		-	-	
General supplies	157,660	(30,031)	127,629	107,592	20,037
Textbooks	6,635	(4,093)	2,542	270	2,272
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>6,785,446</u>	<u>(445,056)</u>	<u>6,340,390</u>	<u>6,277,680</u>	<u>62,710</u>
Learning/Language Disabilities:					
Salaries of teachers	388,372	(130,810)	257,562	257,559	3
Other salaries for instruction	52,776		52,776	52,776	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total learning/language:	<u>441,148</u>	<u>(130,810)</u>	<u>310,338</u>	<u>310,335</u>	<u>3</u>
Resource room:					
Salaries of teachers	729,817	98,280	828,097	828,094	3
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>729,817</u>	<u>98,280</u>	<u>828,097</u>	<u>828,094</u>	<u>3</u>
Bilingual education:					
Salaries of teachers	609,595	(22,365)	587,230	587,219	11
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	27,000	(5,850)	21,150	21,150	
Other purchased services	-		-	-	
General supplies	7,259		7,259	-	7,259
Textbooks	1,739		1,739	-	1,739
Other objects	-		-	-	
Total bilingual education	<u>645,593</u>	<u>(28,215)</u>	<u>617,378</u>	<u>608,369</u>	<u>9,009</u>
School sponsored activities:					
Salaries	119,219	(3,000)	116,219	106,749	9,470
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	8,000	6,000	14,000	12,990	1,010
Miscellaneous Expenditures	10,250	1,850	12,100	10,000	2,100
Total school sponsored activities	<u>137,469</u>	<u>4,850</u>	<u>142,319</u>	<u>129,740</u>	<u>12,579</u>
Total instruction	<u>\$8,739,473</u>	<u>(\$500,951)</u>	<u>\$8,238,522</u>	<u>\$8,154,218</u>	<u>\$84,304</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDING EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$93,726		\$93,726	\$93,726	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,885		5,885	140	\$5,745
Other objects					
Total health services	99,611	-	99,611	93,866	5,745
Guidance					
Salaries of other professional staff	505,090	(\$6,280)	498,810	498,807	3
Purchased professional educational services	48,331		48,331	-	48,331
Travel					
Supplies and materials	2,500		2,500	-	2,500
Other objects					
Total other support services - students - related services	555,921	(6,280)	549,641	498,807	50,834
Educational media services/ school library:					
Salaries	50,056		50,056	50,056	0
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,834		2,834	-	2,834
Other objects					
Total educational media services/school library	52,890	-	52,890	50,056	2,834
Support services school administration:					
Salaries of principals/ asst. principals	550,678	(8,668)	542,010	542,009	1
Salaries of secretarial and clerical assistants	245,332	(1,700)	243,632	243,629	3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	4,578	422
Other objects	13,100	(7,000)	6,100	966	5,134
Total support services school administration	814,110	(17,368)	796,742	791,182	5,560
Security:					
Salaries	385,533	(70,410)	315,123	308,781	6,342
Purchased professional and technical services					
General supplies	1,321		1,321	-	1,321
Total Security	\$386,854	(\$70,410)	\$316,444	\$308,781	\$7,663

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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>
Employee benefits:					
Health Benefits	\$3,162,799	(\$85,000)	\$3,077,799	\$2,664,183	\$413,616
Total employee benefits	<u>3,162,799</u>	<u>(85,000)</u>	<u>3,077,799</u>	<u>2,664,183</u>	<u>413,616</u>
Total undistributed expenditures	<u>5,072,185</u>	<u>(179,058)</u>	<u>4,893,127</u>	<u>4,406,875</u>	<u>486,252</u>
Total expenditures - current expense	<u>13,811,658</u>	<u>(680,009)</u>	<u>13,131,649</u>	<u>12,561,093</u>	<u>570,556</u>
Total school based expenditures	<u>\$13,811,658</u>	<u>(\$680,009)</u>	<u>\$13,131,649</u>	<u>\$12,561,093</u>	<u>\$570,556</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	13,811,658	(680,009)	13,131,649	12,561,093	570,556
Total other financing sources	<u>13,811,658</u>	<u>(680,009)</u>	<u>13,131,649</u>	<u>12,561,093</u>	<u>570,556</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
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$4,376,266	(\$440,560)	\$3,935,706	\$3,768,391	\$167,315
Regular programs - undistributed instruction:					
Other salaries for instruction	-	10,405	10,405	4,499	5,906
Purchased professional/ educational services	-	19,440	19,440	12,930	6,510
Other purchased services	4,500	2,050	6,550	5,810	740
Travel	-		-	-	
General supplies	170,771	(9,177)	161,594	100,438	61,156
Textbooks	21,744	(6,720)	15,024	8,119	6,905
Other objects	4,699		4,699	4,044	655
Total regular programs	4,577,980	(424,562)	4,153,418	3,904,231	249,187
Learning/Language Disabilities:					
Salaries of teachers	524,250		524,250	456,855	67,395
Other salaries for instruction	-	29,337	29,337	29,337	1
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks	2,000		2,000	-	2,000
Other objects					
Total learning/language:	526,250	29,337	555,587	486,191	69,396
Resource room:					
Salaries of teachers	710,094	16,000	726,094	725,841	253
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	710,094	16,000	726,094	725,841	253
Bilingual education:					
Salaries of teachers	406,146	(23,502)	382,644	367,498	15,146
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	4,926		4,926	-	4,926
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	411,072	(23,502)	387,570	367,498	20,072
School sponsored activities:					
Salaries	29,763	5,000	34,763	20,695	14,068
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,100	2,100	1,640	460
Miscellaneous Expenditures	800	(800)	-	-	
Total school sponsored activities	30,563	6,300	36,863	22,335	14,528
Total instruction	\$6,255,959	(\$396,427)	\$5,859,532	\$5,506,096	\$353,436

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$178,092		\$178,092	\$178,092	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,970		4,970	3,435	\$1,535
Other objects					
Total health services	183,062	-	183,062	181,527	1,535
Guidance					
Salaries of other professional staff	496,542	\$610	497,152	497,147	5
Purchased professional educational services	32,071		32,071	-	32,071
Travel					
Supplies and materials	2,500		2,500	1,312	1,188
Other objects					
Total other support services - students - related services	531,113	610	531,723	498,459	33,264
Educational media services/ school library:					
Salaries	44,095	7,060	51,155	51,150	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,077		3,077	-	3,077
Other objects					
Total educational media services/school library	47,172	7,060	54,232	51,150	3,082
Support services school administration:					
Salaries of principals/ asst. principals	413,516	(20,150)	393,366	372,489	20,877
Salaries of secretarial and clerical assistants	237,806	(30,000)	207,806	181,966	25,841
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,500		2,500	85	2,415
Other objects	12,950	(7,100)	5,850	773	5,077
Total support services school administration	666,772	(57,250)	609,522	555,312	54,210
Security:					
Salaries	398,610	(17,500)	381,110	343,610	37,500
Purchased professional and technical services					
General supplies	1,321		1,321	-	1,321
Total Security	\$399,931	(\$17,500)	\$382,431	\$343,610	\$38,821

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,266,823	(\$100,000)	\$2,166,823	\$1,944,095	\$222,728
Total employee benefits	<u>2,266,823</u>	<u>(100,000)</u>	<u>2,166,823</u>	<u>1,944,095</u>	<u>222,728</u>
Total undistributed expenditures	<u>4,094,873</u>	<u>(167,080)</u>	<u>3,927,793</u>	<u>3,574,154</u>	<u>353,639</u>
Total expenditures - current expense	<u>10,350,832</u>	<u>(563,507)</u>	<u>9,787,325</u>	<u>9,080,249</u>	<u>707,076</u>
Total school based expenditures	<u>\$10,350,832</u>	<u>(\$563,507)</u>	<u>\$9,787,325</u>	<u>\$9,080,249</u>	<u>\$707,076</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,350,832	(563,507)	9,787,325	9,080,249	707,076
Total other financing sources	<u>10,350,832</u>	<u>(563,507)</u>	<u>9,787,325</u>	<u>9,080,249</u>	<u>707,076</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$5,940,126	(\$461,590)	\$5,478,536	\$5,467,205	\$11,331
Regular programs - undistributed instruction:					
Other salaries for instruction	-	2,085	2,085	1,924	161
Purchased professional/ educational services	-	35,000	35,000	31,050	3,950
Other purchased services					
Travel	-		-	-	
General supplies	148,905	94,469	243,374	197,858	45,516
Textbooks	112,008	(42,614)	69,394	44,951	24,443
Other objects	1,800	550	2,350	350	2,000
Total regular programs	<u>6,202,839</u>	<u>(372,100)</u>	<u>5,830,739</u>	<u>5,743,338</u>	<u>87,401</u>
Resource room:					
Salaries of teachers	69,699		69,699	69,699	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>69,699</u>	<u>-</u>	<u>69,699</u>	<u>69,699</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	49,931		49,931	49,930	1
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	-		-	-	
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>49,931</u>	<u>-</u>	<u>49,931</u>	<u>49,930</u>	<u>1</u>
School sponsored activities:					
Salaries	37,720	(1,900)	35,820	35,240	580
Purchased Services					
Travel	-		-	-	
Extracurricular - supplies					
Other objects	-	2,420	2,420	1,807	613
Miscellaneous Expenditures	5,619	3,016	8,635	5,435	3,200
Total school sponsored activities	<u>43,339</u>	<u>3,536</u>	<u>46,875</u>	<u>42,482</u>	<u>4,393</u>
Total instruction	<u>6,365,808</u>	<u>(368,564)</u>	<u>5,997,244</u>	<u>5,905,449</u>	<u>\$91,795</u>
Attendance and social work services:					
Salaries	54,359	125	54,484	54,484	
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	<u>\$54,359</u>	<u>\$125</u>	<u>\$54,484</u>	<u>\$54,484</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$184,477		\$184,477	\$184,477	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,010		6,010	3,174	\$2,836
Other objects					
Total health services	190,487	-	190,487	187,651	2,836
Guidance					
Salaries of other professional staff	307,259	\$2,810	310,069	310,068	1
Purchased professional educational services	5,500		5,500	-	5,500
Purchased professional & technical services	101,311	6,500	107,811	6,500	101,311
Travel					
Supplies and materials	1,500	700	2,200	2,028	172
Other objects					
Total other support services - students - related services	415,570	10,010	425,580	318,597	106,983
Educational media services/ school library:					
Salaries	50,056		50,056	50,055	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	1,500		1,500	-	1,500
Other objects					
Total educational media services/school library	51,556	-	51,556	50,055	1,501
Support services school administration:					
Salaries of principals/ asst. principals	304,250	(5,250)	299,000	296,550	2,450
Salaries of secretarial and clerical assistants	163,125	750	163,875	153,724	10,151
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500		4,500	1,709	2,791
Other objects	12,250	2,454	14,704	14,244	460
Total support services school administration	484,125	(2,046)	482,079	466,227	15,852
Security:					
Salaries	304,557	(4,680)	299,877	261,264	38,614
Purchased professional and technical services					
General supplies					
Total Security	\$304,557	(\$4,680)	\$299,877	\$261,264	\$38,614

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,240,332	(\$110,000)	\$2,130,332	\$1,998,253	\$132,079
Total employee benefits	<u>2,240,332</u>	<u>(110,000)</u>	<u>2,130,332</u>	<u>1,998,253</u>	<u>132,079</u>
Total undistributed expenditures	<u>3,740,986</u>	<u>(106,591)</u>	<u>3,634,395</u>	<u>3,336,530</u>	<u>297,865</u>
Total expenditures - current expense	<u>10,106,794</u>	<u>(475,155)</u>	<u>9,631,639</u>	<u>9,241,979</u>	<u>389,660</u>
Total school based expenditures	<u>\$10,106,794</u>	<u>(\$475,155)</u>	<u>\$9,631,639</u>	<u>\$9,241,979</u>	<u>\$389,660</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	10,106,794	(475,155)	9,631,639	9,241,979	389,660
Total other financing sources	<u>10,106,794</u>	<u>(475,155)</u>	<u>9,631,639</u>	<u>9,241,979</u>	<u>389,660</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, 2021

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$2,007,181	(\$82,225)	\$1,924,956	\$1,694,519	\$230,437
Regular programs - undistributed instruction:					
Other salaries for instruction	-	2,450	2,450	2,418	32
Purchased professional/ educational services	-		-	-	
Other purchased services	5,450		5,450	-	5,450
Travel	2,250		2,250	-	2,250
General supplies	122,938	13,108	136,046	90,261	45,785
Textbooks	22,815	(15,040)	7,775	-	7,775
Other objects	12,839		12,839	-	12,839
Total regular programs	<u>2,173,473</u>	<u>(81,707)</u>	<u>2,091,766</u>	<u>1,787,199</u>	<u>304,567</u>
Autistic:					
Salaries of teachers	138,563	250	138,813	138,813	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	-	1,500
Textbooks					
Other objects					
Total autistic	<u>140,063</u>	<u>250</u>	<u>140,313</u>	<u>138,813</u>	<u>1,500</u>
Resource room:					
Salaries of teachers	223,264	1,200	224,464	224,464	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>223,264</u>	<u>1,200</u>	<u>224,464</u>	<u>224,464</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	344,032	(131,130)	212,902	212,900	2
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,064		3,064	-	3,064
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>347,096</u>	<u>(131,130)</u>	<u>215,966</u>	<u>212,900</u>	<u>3,066</u>
School sponsored activities:					
Salaries	29,183	500	29,683	27,849	1,834
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,100	2,100	1,640	460
Miscellaneous Expenditures	-	385	385	385	
Total school sponsored activities	<u>29,183</u>	<u>2,985</u>	<u>32,168</u>	<u>29,874</u>	<u>2,294</u>
Total instruction	<u>\$2,913,079</u>	<u>(\$208,402)</u>	<u>\$2,704,677</u>	<u>\$2,393,250</u>	<u>\$311,427</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$173,173	(\$97,610)	\$75,563	\$67,628	\$7,935
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,280		2,280	573	1,707
Other objects					
Total health services	<u>175,453</u>	<u>(\$97,610)</u>	<u>77,843</u>	<u>68,201</u>	<u>9,642</u>
Guidance					
Salaries of other professional staff	207,651		207,651	207,651	
Purchased professional educational services	22,066		22,066	-	22,066
Travel					
Supplies and materials	1,000		1,000	640	360
Other objects					
Total other support services - students - related services	<u>230,717</u>	<u>-</u>	<u>230,717</u>	<u>208,291</u>	<u>22,426</u>
Support services school administration:					
Salaries of principals/ asst. principals	266,852	(9,000)	257,852	255,872	1,980
Salaries of secretarial and clerical assistants	64,108	750	64,858	64,858	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	353	1,647
Other objects	8,150	(5,385)	2,765	696	2,069
Total support services school administration	<u>341,110</u>	<u>(13,635)</u>	<u>327,475</u>	<u>321,779</u>	<u>5,696</u>
Security:					
Salaries	139,773	(500)	139,273	119,773	19,500
Purchased professional and technical services					
General supplies	598		598	-	598
Total Security	<u>140,371</u>	<u>(500)</u>	<u>139,871</u>	<u>119,773</u>	<u>20,098</u>
Employee benefits:					
Health Benefits	1,098,669	(65,000)	1,033,669	976,572	57,097
Total employee benefits	<u>1,098,669</u>	<u>(65,000)</u>	<u>1,033,669</u>	<u>976,572</u>	<u>57,097</u>
Total undistributed expenditures	<u>1,986,320</u>	<u>(176,745)</u>	<u>1,809,575</u>	<u>1,694,617</u>	<u>114,958</u>
Total expenditures - current expense	<u>4,899,399</u>	<u>(385,147)</u>	<u>4,514,252</u>	<u>4,087,867</u>	<u>426,385</u>
Total school based expenditures	<u>\$4,899,399</u>	<u>(\$385,147)</u>	<u>\$4,514,252</u>	<u>\$4,087,867</u>	<u>\$426,385</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	4,899,399	(385,147)	4,514,252	4,087,867	426,385
Total other financing sources	<u>4,899,399</u>	<u>(385,147)</u>	<u>4,514,252</u>	<u>4,087,867</u>	<u>426,385</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
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: JVJ STEM Academy #92

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$3,323,300	(\$3,162,150)	\$161,150	-	\$161,150
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	2,000		2,000	-	2,000
Other purchased services	-		-	-	
Travel	-		-	-	
General supplies	84,500	(8,278)	76,222	\$940	75,282
Textbooks	117,500	(77,500)	40,000	-	40,000
Other objects	2,400		2,400	-	2,400
Total regular programs	<u>3,529,700</u>	<u>(3,247,928)</u>	<u>281,772</u>	<u>940</u>	<u>280,832</u>
Autistic:					
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					
Total autistic	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Bilingual education:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	4,000		4,000	-	4,000
Textbooks					
Other objects					
Total bilingual education	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures	2,000		2,000	-	2,000
Total school sponsored activities	<u>12,000</u>	<u>(10,000)</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total instruction	<u>\$3,547,700</u>	<u>(\$3,257,928)</u>	<u>\$289,772</u>	<u>\$940</u>	<u>\$288,832</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: JVJ STEM Academy #92

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	\$5,135	\$7,400	\$12,535	\$8,674	\$3,861
Other objects					
Total health services	<u>5,135</u>	<u>7,400</u>	<u>12,535</u>	<u>8,674</u>	<u>3,861</u>
Guidance					
Salaries of other professional staff	-	25,000	25,000	24,259	741
Purchased professional educational services	1,000		1,000	-	1,000
Purchased professional educational services	5,000		5,000	-	5,000
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	<u>6,500</u>	<u>25,000</u>	<u>31,500</u>	<u>24,259</u>	<u>7,241</u>
Educational media services/ school library:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	453		453	-	453
Other objects					
Total educational media services/school library	<u>453</u>	<u>-</u>	<u>453</u>	<u>-</u>	<u>453</u>
Support services school administration:					
Salaries of principals/ asst. principals	5,000		5,000	-	5,000
Salaries of secretarial and clerical assistants	-		-	-	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	-	3,000
Other objects	6,650	(4,500)	2,150	-	2,150
Total support services school administration	<u>14,650</u>	<u>(4,500)</u>	<u>10,150</u>	<u>-</u>	<u>10,150</u>
Security:					
Salaries	15,000		15,000	-	15,000
Purchased professional and technical services					
General supplies	1,000		1,000	250	750
Total Security	<u>\$16,000</u>	<u>-</u>	<u>\$16,000</u>	<u>\$250</u>	<u>\$15,750</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT D-3

School: JVJ STEM Academy #92

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$500,000	(\$500,000)	-	-	-
Total employee benefits	<u>500,000</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total undistributed expenditures	<u>542,738</u>	<u>(472,100)</u>	<u>\$70,638</u>	<u>\$33,183</u>	<u>\$37,455</u>
Total expenditures - current expense	<u>4,090,438</u>	<u>(3,730,028)</u>	<u>360,410</u>	<u>34,124</u>	<u>326,286</u>
Total school based expenditures	<u>\$4,090,438</u>	<u>(\$3,730,028)</u>	<u>\$360,410</u>	<u>\$34,124</u>	<u>\$326,286</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	4,090,438	(3,730,028)	360,410	34,124	326,286
Total other financing sources	<u>4,090,438</u>	<u>(3,730,028)</u>	<u>360,410</u>	<u>34,124</u>	<u>326,286</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>

**SPECIAL REVENUE FUND
DETAIL STATEMENTS**

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, 2021

	Title I Basic	Title I Carryover	Title I Reallocated	Title I SIA	Total
REVENUES:					
Federal sources	\$ 8,575,779	\$ 64,906	\$ 502,116	\$ 359,819	\$ 9,502,620
Total revenues	\$ 8,575,779	\$ 64,906	\$ 502,116	\$ 359,819	\$ 9,502,620
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 76,871	\$ 64,609	\$ 459,001	\$ 141,979	\$ 742,460
Instructional supplies	141,283		4,947	167,713	313,943
Total instruction	218,154	64,609	463,948	309,692	1,056,403
Support services:					
Salaries of supervisors of instruction				29,230	1,357,728
Other Salaries	1,325,664		2,834	13,097	619,788
Personal services - employee benefits	571,357		35,334	7,800	28,225
Other purchased professional services	20,425				2,511
Supplies and materials	2,214	297			2,008,252
Total support services	1,919,660	297	38,168	50,127	3,064,655
Total expenditures	2,137,814	64,906	502,116	359,819	(6,437,965)
Other Financing Sources/(Uses):					
Contribution to School Based Budgets	(6,437,965)				
Total Outflows	\$ 8,575,779	\$ 64,906	\$ 502,116	\$ 359,819	\$ 9,502,620

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
IDEA
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>I.D.E.A Part B</u> <u>Basic</u>	<u>I.D.E.A.</u> <u>Preschool</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ 6,802,226	\$ 93,351	\$ 6,895,577
Total revenues	<u>\$ 6,802,226</u>	<u>\$ 93,351</u>	<u>\$ 6,895,577</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 229,183	\$	\$ 229,183
Other Purchased Services	5,636,665	93,351	5,730,016
Instructional supplies	<u>72,712</u>	<u></u>	<u>72,712</u>
Total instruction	<u>5,938,560</u>	<u>93,351</u>	<u>6,031,911</u>
Support services:			
Other Salaries	388,907		388,907
Employee benefits	246,697		246,697
Other purchased professional services	204,620		204,620
Miscellaneous purchased services	747		747
Supplies and materials	22,695		22,695
Travel	<u></u>	<u></u>	<u></u>
Total support services	<u>863,666</u>	<u></u>	<u>863,666</u>
Total expenditures	<u>\$ 6,802,226</u>	<u>\$ 93,351</u>	<u>\$ 6,895,577</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, 2021

	<u>Title IIA</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ <u>1,107,315</u>	\$ <u>1,107,315</u>
Total revenues	\$ <u><u>1,107,315</u></u>	\$ <u><u>1,107,315</u></u>
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$ <u>509,835</u>	\$ <u>509,835</u>
Total instruction	<u>509,835</u>	<u>509,835</u>
Support services:		
Other Salaries	93,532	93,532
Other purchased professional services	103,352	103,352
Employee benefits	258,491	258,491
General supplies	<u>812</u>	<u>812</u>
Total support services	<u>456,187</u>	<u>456,187</u>
Total Expenditures	966,022	966,022
Other Financing Sources/(Uses):		
Contribution to School Based Budgets	<u>(141,293)</u>	<u>(141,293)</u>
Total Outflows	\$ <u><u>1,107,315</u></u>	\$ <u><u>1,107,315</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, 2021

	<u>Title IIIA</u> <u>Basic</u>	<u>Title IIIA</u> <u>Immigrant</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ 1,135,636	\$ 215,438	\$ 1,351,074
Total revenues	<u>\$ 1,135,636</u>	<u>\$ 215,438</u>	<u>\$ 1,351,074</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 257,320	\$ 36,147	\$ 293,467
Instructional supplies	14,969	23,387	38,356
Total instruction	<u>272,289</u>	<u>59,534</u>	<u>331,823</u>
Support services:			
Other salaries	229,159	86,045	315,204
Employee Benefits	106,893	39,670	146,563
Other purchased professional services	2,234	155	2,389
Supplies and materials	1,037	1,229	2,266
Travel			
Total support services	<u>339,323</u>	<u>127,099</u>	<u>466,422</u>
Total Expenditures	611,612	186,633	798,245
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	<u>(524,024)</u>	<u>(28,805)</u>	<u>(552,829)</u>
Total Outflows	<u>\$ 1,135,636</u>	<u>\$ 215,438</u>	<u>\$ 1,351,074</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, 2021

	<u>Title IV</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ 532,167	\$ 532,167
Total revenues	\$ <u>532,167</u>	\$ <u>532,167</u>
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$ 404	\$ 404
Purchased professional educational services	7,750	7,750
Instructional supplies	<u>329,931</u>	<u>329,931</u>
Total instruction	<u>338,085</u>	<u>338,085</u>
Support services:		
Other salaries	108,944	108,944
Employee benefits	7,423	7,423
Other purchased professional services	67,525	67,525
Miscellaneous purchased services	915	915
Supplies and materials	<u>9,275</u>	<u>9,275</u>
Total support services	<u>194,082</u>	<u>194,082</u>
Total expenditures	\$ <u>532,167</u>	\$ <u>532,167</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, 2021

	Adult Basic Skills	Total
	<u> </u>	<u> </u>
REVENUES:		
Federal sources	\$ 56,960	56,960
	<u> </u>	<u> </u>
Total revenues	\$ 56,960	\$ 56,960
	<u> </u>	<u> </u>
EXPENDITURES:		
Instruction:		
Instructional supplies	6,255	6,255
	<u> </u>	<u> </u>
Total instruction	6,255	6,255
	<u> </u>	<u> </u>
Support services:		
Other salaries	47,101	47,101
Employee benefits	3,604	3,604
	<u> </u>	<u> </u>
Total support services	50,705	50,705
	<u> </u>	<u> </u>
Total expenditures	\$ 56,960	\$ 56,960
	<u> </u>	<u> </u>

CITY OF ELIZABETH SCHOOL DISTRICT
 SPECIAL REVENUE FUND
 COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
 NON-PUBLIC PROGRAMS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Textbook	Compensatory Education	English as a Second Language	Transportation Services	Security Aid	Supplementary Instruction	Examination/Classification	Corrective Speech	Nursing Services	Total
REVENUES:										
State sources	\$ 36,761	\$ 23,166	\$ 710	\$ 7,500	\$ 125,475	\$ 71,146	\$ 124,104	\$ 10,208	\$ 45,589	\$ 444,659
Total revenues	\$ 36,761	\$ 23,166	\$ 710	\$ 7,500	\$ 125,475	\$ 71,146	\$ 124,104	\$ 10,208	\$ 45,589	\$ 444,659
EXPENDITURES:										
Instruction:										
Textbooks	\$ 36,761	\$	\$	\$	\$	\$	\$	\$	\$	\$ 36,761
Total instruction	36,761									36,761
Support services:										
Transportation- Aid in Lieu				7,500						7,500
Other purchased professional services		23,166	710		125,475	71,146	124,104	10,208	45,589	400,398
Total support services		23,166	710	7,500	125,475	71,146	124,104	10,208	45,589	407,898
Total expenditures	\$ 36,761	\$ 23,166	\$ 710	\$ 7,500	\$ 125,475	\$ 71,146	\$ 124,104	\$ 10,208	\$ 45,589	\$ 444,659

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, 2021

	Building Capacities Pathways Grant	Carl Perkins 2020/2021	Early Childhood Wrap Around	CARES Act	Digital Divide	Coronavirus Relief	American Rescue Plan
REVENUES:							
Other sources	\$ 71,343	\$	\$ 186,316	\$	\$	\$	\$
State sources		197,240		6,262,510	2,640,432	3,297,922	1,040
Federal sources							
Total revenues	\$ 71,343	\$ 197,240	\$ 186,316	\$ 6,262,510	\$ 2,640,432	\$ 3,297,922	\$ 1,040
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 6,241	\$ 22,705	\$	\$	\$	\$	\$ 1,040
Purchased professional educational services		23,158		208,696			
Other objects	49,248	120,512		3,107,531	2,640,432	15,420	
Instructional supplies							
Total instruction	\$ 55,490	\$ 166,375		\$ 3,316,227	\$ 2,640,432	\$ 15,420	\$ 1,040
Support services:							
Salaries of other professional staff							
Other salaries	5,201	8,322		58,784			
Personal services - employee benefits		1,329					
Other purchased professional services		8,575		619,564			
Miscellaneous purchased services	5,786			2,114,742		3,282,502	
Supplies and materials			186,316				
Other objects							
Total support services	\$ 10,987	\$ 18,226	\$ 186,316	\$ 2,793,091		\$ 3,282,502	
Facilities acquisition and construction services:							
Non-instructional equipment				153,192			
Instructional equipment	4,867						
Total facilities acquisition and construction services	\$ 4,867	\$ 12,639		\$ 153,192			
Total expenditures	\$ 71,343	\$ 197,240	\$ 186,316	\$ 6,262,510	\$ 2,640,432	\$ 3,297,922	\$ 1,040

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, 2021

	Junior ROTC	Other Local Programs	COPS School Violence	CARES (Union County)	CRSSA ESSER II	CARES Nonpublic Technology	Total
REVENUES:							
Other sources	\$	16,671 \$	494,750 \$	\$	\$	\$	511,421
State sources	146,878			1,389,000	1,810,411	26,666	257,659
Federal sources							15,772,099
Total revenues	\$ 146,878	16,671 \$	494,750 \$	1,389,000 \$	1,810,411 \$	26,666 \$	16,541,179
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 146,878	152 \$	\$	\$	6,085 \$	\$	183,101
Purchased professional educational services		7,000					231,854
Other objects		4,085		836,089	53,367	26,666	7,000
Instructional supplies							6,853,350
Total instruction	146,878	11,237		836,089	59,452	26,666	7,275,305
Support services:							
Salaries of other professional staff		2,500					74,807
Other salaries							1,329
Personal services - employee benefits					17,609		645,748
Other purchased professional services							5,786
Miscellaneous purchased services		2,934	4,500	552,911	1,733,350		7,690,940
Supplies and materials							186,316
Other objects		5,434	4,500	552,911	1,750,959		8,604,926
Total support services		5,434	4,500	552,911	1,750,959		8,604,926
Facilities acquisition and construction services:							
Non-Instructional equipment			490,250				643,442
Instructional equipment			490,250				17,506
Total facilities acquisition and construction services			490,250				660,948
Total expenditures	146,878	16,671	494,750	1,389,000	1,810,411	26,666	16,541,179

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Local sources	\$	\$	\$ -
State sources			-
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 17,399,680	\$ 17,173,176	\$ 226,504
Other salaries - instruction	8,222,409	8,104,264	118,145
General supplies	142,100	121,774	20,326
Other Objects	32,100		32,100
Total instruction	<u>25,796,289</u>	<u>25,399,214</u>	<u>397,075</u>
Support services:			
Salaries - supervisors of instruction	141,850	141,850	
Salaries - program directors	239,916	237,846	2,070
Salaries - other professional staff	1,715,734	1,715,428	306
Salaries - secretarial and clerical	387,348	387,326	22
Salaries- master teachers	201,895	201,890	5
Benefits	10,367,461	8,882,544	1,484,917
Purchased Professional - Educational Services	25,722	310	25,412
Purchased Educational Services- Contracted Pre-K	9,982,004	9,982,004	
Other Purchased Professional Services	17,435	2,871	14,564
Travel	11,400		11,400
Supplies and Materials	63,139	25,092	38,047
Other Objects	17,435	1,000	16,435
Total support services	<u>23,171,339</u>	<u>21,578,160</u>	<u>1,593,179</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>\$ 48,988,128</u>	<u>\$ 46,977,374</u>	<u>\$ 2,010,754</u>

CALCULATION OF BUDGET AND CARRYOVER

Total 2020-2021 Pre-K/ECPA Allocation	\$ 44,024,916
Add: Actual ECPA Carryover (June 30, 2020)	1,319,002
Add: Prior Year Cancelled Payables- Pre-K	319,097
Add: Budgeted Transfer From General Fund	<u>3,822,140</u>
Total Funds Available for 2020-2021 Budget	49,485,155
Less: 2020-2021 Budgeted Pre-K (including prior year carryover)	<u>(48,988,128)</u>
Available & Unbudgeted Pre-K Funds as of June 30, 2021	\$ 497,027
Add: June 30, 2021 Unexpended Pre-K	<u>2,010,754</u>
2020-2021 Actual Carryover - Pre-K	<u>\$ 2,507,781</u>
2020-2021 Pre-K Carryover Budgeted in 2021-2022	<u>\$ 1,141,067</u>

**CAPITAL PROJECTS FUND
DETAIL STATEMENTS**

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES - BUDGETARY BASIS
JUNE 30, 2021

<u>ISSUE/PROJECT TITLE</u>	<u>ORIGINAL DATE</u>	<u>APPROPRIATIONS</u>	<u>PRIOR YEAR</u>	<u>EXPENDITURES TO DATE</u>	<u>CURRENT YEAR</u>	<u>(MEMO ONLY) UNEXPENDED PROJECT BALANCE</u>
Various Projects Constructed by NJSCC/SDA	Various	\$ 128,631,230 \$	87,141,898 \$	1,289,373 \$	40,199,959 \$	
Totals		<u>\$ 128,631,230 \$</u>	<u>87,141,898 \$</u>	<u>1,289,373 \$</u>	<u>40,199,959 \$</u>	

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Revenues and Other Financing Sources:	
State sources	\$ 1,289,373
Total revenues	<u>1,289,373</u>
Expenditures and Other Financing Uses:	
Construction services	\$ <u>1,289,373</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 NJSCC/SDA ON-BEHALF OF THE DISTRICT
 FOR THE YEAR ENDED JUNE 30, 2021

	<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	\$127,341,857	1,289,373	\$128,631,230	\$128,631,230
Total revenues	127,341,857		128,631,230	128,631,230
Expenditures and Other Financing Uses:				
Construction services	87,141,899	\$1,289,373	88,431,272	128,631,230
Total expenditures	87,141,899	1,289,373	88,431,272	128,631,230
Excess (deficiency) of revenues over (under) expenditures	\$40,199,958	(\$1,289,373)	\$40,199,958	

Additional project information:

Project Number	Various
Grant Date	Various
Original Authorized Cost	\$132,654,951
Additional Authorized Cost	(4,023,721)
Revised Authorized Cost	\$128,631,230

Percentage Increase over Original Authorized Cost	(3.03%)
Percentage completion	Various
Original target completion date	Various
Revised target completion date	Various

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, 2021

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2020	Increased	Decreased	Amount Outstanding June 30, 2021	Amount Due in one year	Amount Due beyond one year
Technology	2.52%	\$ 1,220,906	\$	1,220,906	316,703	\$ 904,203	\$ 293,939	610,264
School Buses	1.32%	575,245		575,245	100,000	475,245	75,786	399,459
School Buses	2.34%	528,655	428,655		65,736	362,919	67,719	295,200
Trucks	2.69%	428,527	428,527		86,777	341,750	82,065	259,685
Technology	0.0%	257,409	193,057		64,352	128,705	64,352	64,353
Telephones	4.49%	283,408	212,556		70,852	141,704	70,852	70,852
Cyber Security System	4.39%	806,326	645,061		161,265	483,796	161,265	322,531
Technology	0.0%	251,137.32	200,910.00		50,227.00	150,683	50,228	100,455
Air Conditioning	2.17%	5,832,824.00	4,637,867.00		1,122,359.00	3,515,508	1,146,743	2,368,765
Computers	0%	1,305,440	934,080		311,360	622,720	311,360	311,360
Computers	0%	971,906	556,125		185,375	370,750	185,375	185,375
Computers	3.21%	720,000	419,836		206,598	213,238	213,238	
Computers	0%	1,142,280	856,710		285,570	571,140	285,570	285,570
Data Center Server	0%	855,756	641,817		213,939	427,878	213,939	213,939
School Buses	3.31%	538,548	370,524		69,066	301,458	69,066	232,392
Computers	2.65%	441,599	238,106		53,808	184,298	55,232	129,066
School Buses	2.89%	507,489	303,622		50,413	253,209	51,870	201,339
Computers	3.28%	14,091,750	3,577,919		3,577,919			
School Buses	2.04%	532,937	244,254		43,147	201,107	44,027	157,080
Bleachers	0.03297	521,000	164,174		80,722	83,452	83,452	
Computers	2.76%	456,164	11,316		11,316			
Electrical Equipment	2.23%	9,951,326	5,464,675		725,827	4,738,848	743,808	3,995,040
		\$ 20,529,791	\$	1,796,151	\$ 7,853,331	\$ 14,472,611	\$ 4,269,886	\$ 10,202,725

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES
AS OF JUNE 30, 2021

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2020	Decreased	Amount Outstanding June 30, 2021	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 145,000	\$ 36,000	\$ 109,000	\$ 36,000	\$ 73,000
507-509 Westminster	5.00%	499,000	224,500	56,250	168,250	56,250	112,000
		\$	\$ 369,500	\$ 92,250	\$ 277,250	\$ 92,250	\$ 185,000

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STATISTICAL SECTION - UNAUDITED

CITY OF ELIZABETH SCHOOL DISTRICT
STATISTICAL SECTION

Contents

Page

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 annual comprehensive financial reports (ACFR) for the relevant year.

CITY OF ELIZABETH SCHOOL DISTRICT
NET POSITION BY COMPONENT
UNAUDITED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 394,106,692	\$ 440,296,652	\$ 426,831,710	\$ 419,266,069	\$ 410,738,302	\$ 413,734,315	\$ 407,746,904	\$ 410,786,166	\$ 389,317,698	\$ 373,993,651
Restricted	26,223,973	29,724,606	9,707,286	10,662,888	1,976,007					22,984,953
Unrestricted (deficit)	(38,215,588)	(40,519,817)	(46,900,204)	(221,900,459)	(204,245,987)	(223,366,797)	(225,686,920)	(227,933,955)	(234,140,505)	(213,205,042)
Total governmental activities net position	\$ 382,115,107	\$ 420,501,421	\$ 380,638,792	\$ 308,028,498	\$ 208,408,322	\$ 190,367,718	\$ 182,059,984	\$ 182,772,211	\$ 155,177,193	\$ 183,778,609
Business-type activities										
Net investment in capital assets	\$ 495,073	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412	\$ 201,820	\$ 22,228	\$ 27,714	\$ 267,747
Unrestricted	1,295,197	1,223,868	1,607,028	1,530,238	2,223,349	2,101,539	1,766,994	800,560	330,061	3,015,774
Total business-type activities net position	\$ 1,790,270	\$ 1,791,429	\$ 2,065,350	\$ 2,071,932	\$ 2,726,360	\$ 2,482,951	\$ 1,968,814	\$ 822,588	\$ 357,775	\$ 3,283,521
District-wide										
Net investment in capital assets	\$ 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	\$ 374,261,397
Restricted	26,223,973	29,724,606	9,707,286	10,662,888	1,976,007					22,984,953
Unrestricted (deficit)	(36,920,361)	(39,293,949)	(45,293,176)	(220,370,201)	(202,022,638)	(221,265,288)	(223,919,926)	(227,133,895)	(233,810,444)	(210,189,268)
Total district net position	\$ 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	\$ 187,057,082

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

FOR THE FISCAL YEAR ENDED JUNE 30

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 241,651,021
Special education	21,485,247	22,684,929	22,729,044	7,637,454	90,320,336	100,255,841	102,237,581	97,963,111	99,571,771	108,117,863
Other	14,929,926	15,798,354	18,889,295	49,219,870	41,599,014	52,414,359	50,183,932	56,795,518	50,465,415	56,795,518
School-sponsored/Other instructional	6,889,066	8,902,460	8,961,563	6,801,837	10,674,238	11,389,712	12,013,592	11,073,460	10,003,071	5,796,660
Community service	390,592	316,274	324,002	341,172	639,556	733,662	975,229	972,141	836,075	304,468
Support Services:										
Tuition	32,798,813	22,877,723	23,979,098	26,033,557	-	97,507,912	-	-	100,249,591	-
Student & instruction related services	40,463,064	56,160,313	54,991,562	56,331,695	88,644,308	18,730,110	90,015,868	98,309,136	19,023,743	104,889,261
School administrative services	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	17,924,036
General and business administrative services	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	12,312,215
Plant operations and maintenance	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	24,180,594
Business and other support services	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	68,525,264
Pupil transportation	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	11,147,308
Unallocated benefits	104,048,348	115,706,140	116,357,808	168,919,017	-	-	-	-	-	-
Special schools	90,742	117,441	93,473	90,927	290,063	249,261	272,265	430,343	516,976	612,389
Interest on long-term debt	96,522	115,221	495,380	609,134	531,855	32,238	27,625	14,013	7,200	5,400
Unallocated depreciation	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	21,735,510
Total governmental activities expenses	498,591,558	524,707,862	538,608,041	561,388,985	600,816,633	675,900,626	663,564,933	653,458,152	660,009,669	673,996,507
Business-type activities:										
Food service	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	10,308,414
Total business-type activities expense	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	10,308,414
Total district expenses	\$ 514,402,810	\$ 541,380,745	\$ 555,863,404	\$ 579,365,257	\$ 618,417,620	\$ 695,451,425	\$ 683,581,436	\$ 674,576,731	\$ 676,994,224	\$ 684,306,921
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 165,892,230
Charges for services	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	166,129,990
Total governmental activities program revenues	\$ 29,287,688	\$ 30,890,766	\$ 32,473,962	\$ 32,473,962	\$ 249,232,914	\$ 332,085,468	\$ 352,766,962	\$ 297,579,706	\$ 266,984,320	\$ 332,022,220
Business-type activities:										
Charges for services	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	386,534
Food service	14,080,757	15,059,460	15,413,131	16,007,700	17,026,348	17,348,667	17,563,148	17,904,868	14,854,636	12,629,335
Operating grants and contributions	15,815,193	16,674,042	17,256,474	17,982,874	18,853,266	19,307,390	19,502,366	19,972,353	16,519,742	13,013,869
Total business-type activities program revenues	\$ 31,329,386	\$ 33,348,084	\$ 34,513,948	\$ 35,965,748	\$ 36,686,532	\$ 38,604,780	\$ 38,992,732	\$ 40,544,706	\$ 32,038,484	\$ 28,717,738
Total district program revenues	\$ 60,617,074	\$ 64,238,850	\$ 67,087,910	\$ 68,439,710	\$ 615,919,446	\$ 708,130,248	\$ 741,759,694	\$ 738,124,412	\$ 599,472,804	\$ 660,739,958

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (507,868,517)
Business-type activities	3,941	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,236)	(464,813)	2,707,455
Total district-wide net expense	\$ (483,943,773)	\$ (509,261,320)	\$ (522,369,949)	\$ (545,145,402)	\$ (474,947,697)	\$ (510,101,302)	\$ (487,695,610)	\$ (505,814,535)	\$ (526,982,322)	\$ (505,161,062)
General Revenues and Other Changes in Net Position										
Governmental activities	\$ 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	\$ 59,813,124
Property taxes levied for general purposes, net	449,794,014	496,090,514	447,992,908	499,719,292	350,075,344	351,678,108	358,581,303	366,789,010	378,392,438	390,399,212
Federal and State aid not restricted					67,395,262	76,184,874	67,700,647	67,630,562	66,811,418	82,691,871
Federal and State aid restricted					2,990,206	4,081,183	5,485,250	4,862,870	4,718,446	10,377,918
Miscellaneous income	11,580,306	1,984,956	1,426,535	3,145,731		4,081,183	(18,378)			
Disposal of Capital Assets					(2,164,050)					
Prior Year Accounts Receivable Cancelled					1,292,501					
Prior Year Accounts Payable Cancelled					479,402,387	491,757,289	491,561,947	499,095,565	509,735,426	543,282,125
Total governmental activities	\$ 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	\$ 543,282,125
Business-type activities	224									
Miscellaneous income	224									
Total business-type activities	\$ 510,056,867	\$ 547,648,793	\$ 501,732,567	\$ 555,178,147	\$ 479,402,387	\$ 491,757,289	\$ 491,561,947	\$ 499,095,565	\$ 509,735,426	\$ 543,282,125
Change in Net Position										
Governmental activities	\$ 26,108,929	\$ 38,386,314	\$ (20,638,493)	\$ 10,026,143	\$ 3,202,412	\$ (18,109,603)	\$ 4,380,474	\$ (5,572,744)	\$ (16,782,083)	\$ 35,413,608
Business-type activities	4,165	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,236)	(464,813)	2,707,455
Total district	\$ 26,113,094	\$ 38,387,473	\$ (20,637,382)	\$ 10,032,745	\$ 4,454,691	\$ (18,344,012)	\$ 3,866,337	\$ (6,718,980)	\$ (17,246,896)	\$ 38,121,063

CITY OF ELIZABETH SCHOOL DISTRICT
 FUND BALANCES - GOVERNMENTAL FUNDS
 UNAUDITED

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund	\$ 7,173,983	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007	\$ -	\$ -	\$ -	\$ -	\$ 22,370,212
Restricted										
Assigned:										
Designated for Subsequent Years Expenditure							800,291			9,345,746
FFCRA/SEMI Designated for Subsequent Years Expenditure										130,844
Unreserved (deficit)	(16,435,424)	(12,948,807)	(21,855,329)	(18,134,895)	(936,530)	(936,530)	(800,291)	(1,191,214)	(6,355,315)	(6,355,315)
Total general fund	<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>\$ (936,530)</u>	<u>\$ 800,291</u>	<u>\$ (1,191,214)</u>	<u>\$ (6,355,315)</u>	<u>\$ 31,846,803</u>
All Other Governmental Funds										
Restricted										
Unassigned, reported in:										
Special revenue fund (deficit)	(1,287,937)	(1,287,937)	(1,287,937)	(1,287,937)	(4,592,194)	(4,557,064)	(4,556,972)	(4,448,863)	(4,444,648)	(4,402,492)
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>\$ (4,592,194)</u>	<u>\$ (5,493,594)</u>	<u>\$ (3,756,681)</u>	<u>\$ (5,640,077)</u>	<u>\$ (5,640,077)</u>	<u>\$ (3,918,595)</u>

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

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Local tax levy	\$ 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	\$ 59,813,124
Tuition charges	119,722	101,730	141,288	278,995	251,955	333,618	408,027	537,142	629,119	127,624
Miscellaneous	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	10,999,975
State sources	438,218,790	494,122,902	446,841,042	454,429,467	462,992,105	478,993,058	480,930,856	510,514,491	526,581,382	553,585,892
Federal sources	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	36,990,869
Total revenue	524,700,487	563,094,176	517,969,548	527,831,578	546,953,635	562,340,315	567,879,616	596,619,829	611,319,987	661,517,484
Expenditures										
Instruction										
Regular instruction	164,740,364	156,299,752	163,858,030	157,170,915	125,312,249	129,616,516	128,229,155	133,837,694	139,129,504	132,209,591
Special education instruction	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	64,993,998
Other special instruction	15,711,941	16,599,480	20,982,441	20,804,598	22,256,473	24,100,693	25,745,542	27,133,200	27,969,173	28,898,533
Other instruction	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	3,210,242
Community service	390,592	316,274	324,002	341,172	338,366	355,408	476,865	524,816	458,336	154,200
Support Services:										
Tuition	52,798,813	22,877,723	23,979,098	26,033,557	26,004,686	28,607,126	29,917,316	28,364,207	29,084,558	26,483,761
Student & inst. related services	40,463,064	56,160,313	54,991,562	56,331,695	55,113,351	56,768,515	48,317,934	62,132,963	65,186,850	63,074,373
General administration	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	16,941,184
School administrative services	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	5,936,786
Central services & Admin Info Tech	-	-	-	-	9,982,315	11,145,289	9,497,592	10,561,404	13,849,830	20,841,009
Plant operations and maintenance	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	57,647,242
Pupil transportation	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	9,993,675
Business and other support services	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	187,794,331
Unallocated benefits	104,048,348	115,706,140	116,357,808	122,605,250	278,524	249,261	272,265	430,326	516,979	613,389
Special Schools	90,742	117,441	93,473	90,927	3,966,088	12,870,533	18,149,854	15,037,066	12,204,579	10,349,438
Capital outlay	17,411,272	55,734,299	5,744,690	768,885	529,129,185	567,049,014	569,597,351	604,037,155	624,868,159	629,141,753
Total expenditures	506,521,589	570,425,124	530,924,641	523,311,636	529,129,185	567,049,014	569,597,351	604,037,155	624,868,159	629,141,753
Excess (Deficiency) of revenues over (under) expenditures	18,178,898	(7,330,948)	(12,955,093)	4,519,922	16,924,450	(4,708,699)	(1,717,735)	(13,417,326)	(13,548,172)	32,375,731
Other Financing sources (uses)										
Capital leases (non-budgeted)	-	-	-	-	2,580,215	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151
Prior Year Accounts Receivable Cancelled	-	-	-	-	(2,164,050)	-	-	-	-	-
Prior Year Accounts Payable Cancelled	-	-	-	-	1,292,501	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151
Total other financing sources (uses)	-	-	-	-	1,708,667	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151
Net change in fund balances	\$ 18,178,898	\$ (7,330,948)	\$ (12,955,093)	\$ 4,519,922	\$ 18,653,116	\$ (2,877,407)	\$ 13,323,103	\$ (1,883,396)	\$ (5,159,886)	\$ 34,171,882
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
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
2021	125,796	8,913	-	8,298,635	828,429	983,746	10,245,519

Source: District records

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

Fiscal Year Ended June 30,	Vacant Land	Residential	Farm Reg.	Qfarm	Commercial	Industrial	Apartment	Tax Exempt Property ^c	Total Assessed Value ^e
2012	49,529,700	524,043,700	-	-	161,072,600	72,614,100	91,932,400	781,286,500	1,680,479,000
2013	50,803,300	525,212,200	-	-	158,868,300	69,299,900	91,533,000	784,872,500	1,680,589,200
2014	52,968,900	525,720,200	-	-	151,738,700	68,952,400	99,781,500	784,872,500	1,684,034,200
2015	56,248,400	526,259,400	-	-	149,083,300	72,176,800	92,036,400	895,190,100	1,790,994,400
2016	59,187,800	524,341,700	-	-	149,500,000	73,277,400	93,933,100	899,397,800	1,799,637,800
2017	58,952,700	523,487,100	-	-	149,775,000	74,090,700	95,074,500	318,940,200	1,220,320,200
2018	54,636,200	523,010,100	-	-	149,775,000	79,218,500	96,934,800	903,622,000	1,807,196,600
2019	53,223,700	523,686,000	-	-	150,528,400	84,877,400	99,384,100	911,699,600	1,823,399,200
2020	53,068,400	524,904,700	-	-	152,535,200	86,935,200	100,189,100	914,736,600	1,832,369,200
2021	49,979,500	525,532,600	-	-	164,978,600	87,869,800	99,797,100	896,405,100	1,824,562,700

Less : Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
781,286,500	901,140,013	7,089,935,735	0.054
784,872,500	897,432,852	6,809,535,047	0.058
784,872,500	900,763,476	6,569,586,764	0.058
895,190,100	897,539,015	6,864,594,705	0.067
899,397,800	902,040,188	6,803,176,683	0.066
318,940,200	903,427,964	6,965,180,975	0.066
903,622,000	905,439,233	7,548,760,088	0.066
911,699,600	913,430,663	8,365,403,836	0.065
914,736,600	919,338,428	8,684,123,623	0.065
896,405,100	929,834,135	9,402,902,678	0.064

Source: Abstract of Rates Union County

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

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

^b Tax rates are per \$100

^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

Calendar 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	
2012	0.054		0.054	0.125	0.047	0.226
2013	0.058		0.058	0.133	0.047	0.238
2014	0.058		0.058	0.131	0.038	0.226
2015	0.067		0.067	0.153	0.041	0.261
2016	0.066		0.066	0.171	0.040	0.277
2017	0.066		0.066	0.170	0.041	0.277
2018	0.066		0.066	0.175	0.044	0.285
2019	0.065		0.065	0.175	0.047	0.288
2020	0.065		0.065	0.181	0.046	0.292
2021	0.064		0.064	0.187	0.048	0.299

Source: Abstract of Ratables Union County

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

Taxpayer	2021		2012	
	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%	\$ -	N/A

Source: Municipal Tax Assessor

N/A - Not Applicable

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	
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%	-
2021	59,813,124	59,813,124	100.00%	-

Source: City Treasurer's Office

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

Fiscal Year Ended June 30,	Governmental Activities				Total District	Percentage of Personal Income ^a	Per Capita ^a
	Mortgage	Capital Leases	Note Payable				
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
2021	277,250	14,472,611	-	-	14,749,861	0.16%	115

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

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

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

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2012	-	-	-		n/a
2013	-	-	-		n/a
2014	-	-	-		n/a
2015	-	-	-		n/a
2016	-	-	-		n/a
2017	-	-	-		n/a
2018	-	-	-		n/a
2019	-	-	-		n/a
2020	-	-	-		n/a
2021	-	-	-		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.

n/a Not Applicable

CITY OF ELIZABETH SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2021
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	\$ 125,626,612	100%	\$ 125,626,612
City of Elizabeth Parking Authority	5,165,000	100%	5,165,000
County of Union - City's Share	864,903,238	12.13%	<u>104,912,763</u>
Subtotal, overlapping debt			<u>235,704,375</u>
Elizabeth District Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 235,704,375</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	2019	\$	8,207,284,287
	2020	\$	8,536,513,109
	2021	\$	9,203,937,813
	[A]	\$	<u>25,947,735,209</u>
Average equalized valuation of taxable property	[A/3]	\$	8,649,245,070
Debt limit (4% of average equalization value)	[B]		345,969,803
Total Net Debt Applicable to Limit	[C]		-
Legal debt margin	[B-C]	\$	<u>345,969,803</u>

	Fiscal Year										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Debt limit	\$ 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	\$ 345,969,803	
Total net debt applicable to limit	-	-	-	-	-	#	-	-	-	-	
Legal debt margin	\$ 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	\$ 345,969,803	

Total net debt applicable to the limit
 as a percentage of debt limit

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
UNAUDITED

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
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%
2020	128,382	9,097,790,430	70,865	12.10%

Source:

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

b Personal income has been estimated based upon the municipal population and per capita personal income presented

c Per capita personal income by municipality estimated based upon the 2000 Census published by the US Bureau of Economic Analysis.

d Unemployment data provided by the NJ Dept of Labor and Workforce Development

CITY OF ELIZABETH SCHOOL DISTRICT
 PRINCIPAL EMPLOYERS - CURRENT YEAR AND NINE YEARS AGO
 UNAUDITED

	2021		2012		
Employer	Employees	Percentage of Total Municipal Employment	Employer	Employees	Percentage of Total Municipal Employment
Trinitas Regional Medical Center	1,766	1.41%	New England Motor Freight	3,900	4.33%
Maheer Terminals LLC	1,243	0.99%	Maheer Terminals	1,700	1.89%
APM Terminals Elizabeth, LLC	1,127	0.90%	Trinitas Hospital	1,674	1.86%
Allied Beverage Group LLC	1,040	0.83%	Wakefern Food Corp.	634	0.70%
Wakefern Food Corp.	998	0.80%	Actavis	544	0.60%
Amazon. Com Services, Inc.	577	0.46%	Olympia Trail Bus Co.	527	0.59%
Fedway Associates, Inc.	520	0.42%	AFI Food Service	488	0.54%
AFI Food Service	439	0.35%	Papetti/Michael Foods	397	0.44%
Atalanta Food Corp.	305	0.24%	Duro Bag Co.	240	0.27%
Actavis	281	0.22%	Atlanta	191	0.21%
	<u>8,296</u>	<u>6.64%</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>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>	<u>2021</u>
Instruction:										
Regular	1,930	2,022	2,068	2,012	1,924	2,043	2,020	1,960	1,791	1,870
Special education	234	247	313	286	279	300	308	232	234	253
Other special education	188	190	152	144	130	167	187	278	247	241
Vocational	8	8	21	18	15	13	16	13	11	10
Other instruction	75	74	79	79	72	76	81	78	66	65
Support Services:										
Student & instruction related services	450	477	462	402	368	406	418	545	524	545
General administration	7	7	9	8	7	6	8	8	8	8
School administrative services	117	115	106	103	98	116	118	123	117	122
Central services	19	18	29	23	25	28	28	31	38	48
Administrative information technology	50	49	40	40	40	44	46	43	43	48
Plant operations and maintenance	625	674	584	536	510	571	592	470	452	455
Pupil transportation	12	10	64	62	58	65	62	71	65	65
Other support services	183	185	193	172	164	172	182	179	150	150
Food Service	164	195	218	197	182	185	193	302	287	270
Total	4,062	4,271	4,338	4,082	3,872	4,192	4,259	4,333	4,033	4,150

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT
OPERATING STATISTICS
UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff ^b	Early Childhood	K-8	Senior High School				
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	2.96%	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%
2021	27,143	618,792,315	22,797	6.32%	2,104	11.8	13.5	14.4	26,903.9	25,184.9	-2.76%	93.61%

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Elementary</i>										
Number 1 G. Washington (1971)										
Square Feet	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460	174,460
Capacity (students)										
Enrollment	1,313	1,344	1,365	1,343	1,406	1,437	1,484	1,443	1,456	1,447
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	635	644	682	695	680	668	693	655	664	634
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	651	658	687	702	711	710	748	728	789	788
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	792	846	884	918	960	976	1,031	1,085	1,108	1,065
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	733	742	670	681	670	683	671	688	658	651
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	435	484	455	481	476	478	451	464	473	441
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	96,600	110,510	110,510	110,510	110,510
Capacity (students)										
Enrollment	764	779	783	792	842	833	839	875	928	859
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	664	644	682	693	661	688	650	666	683	666
Number 16 Madison Monroe (1917)										
Square Feet	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527	86,527
Capacity (students)										
Enrollment	770	782	786	731	680	712	706	658	657	615
Number 5 Mable Holmes (1914)										
Square Feet	140,236	140,236	140,236	140,236	140,236	140,236	140,236	140,236	140,236	140,236
Capacity (students)										
Enrollment	968	1,059	970	968	974	928	915	864	878	779
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	563	561	539	578	560	545	581	573	671	635
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	741	714	714	707	662	657	633	656	641	631
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	452	457	421	397	360	392	394	382	383	383
Number 21 Victor Mravlag (1931)										
Square Feet	40,805	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	192	218	418	493	597	637	612	581	596	601
Number 23 N M Butler (1958)										
Square Feet	69,236	92,236	92,236	92,236	92,236	93,000	99,000	99,000	99,000	99,000
Capacity (students)										
Enrollment	743	757	715	799	773	738	787	848	763	750
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	560	597	612	691	653	663	666	609	652	577
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	70,000	123,000	123,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	524	524	502	499	504	500	650	680	711	724

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Early Childhood Centers</u>										
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	1,029	1,033	979	989	1,023	1,026	1,005	971	956	907
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	906	971	917	948	994	1,006	983	952	938	935
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	810	811	793	804	811	824	809	890	843	805
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	778	784	791	767	791	817	788	808	809	761
Number 31 Monsignor Joao S. Antao										
Square Feet	123,000	123,000	123,000	123,000	123,000	144,000	144,000	144,000	144,000	144,000
Capacity (students)										
Enrollment	772	777	945	967	959	965	1,091	1,108	1,116	1,056
Number 8 I Prep Academy										
Square Feet	-	40,516	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	413
<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	721	769	816	840	840	933	866	928	898	1,035
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	1,030	1,102	1,105	1,277	1,277	1,115	1,115	1,111	1,215	1,273
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	836	797	827	929	1,066	1,078	1,118	1,123	1,057	1,101
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	663	694	700	687	670	523	593	650	638	670
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	190
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	53,088	53,088	53,088	53,088	53,088	117,344	117,344	117,344	117,344	117,344
Capacity (students)										
Enrollment	-	-	-	-	-	985	1,001	1,014	1,012	1,000
Number 82A Dwyer Academy Annex										
Square Feet						69,236	63,236	63,236	63,236	63,236
Capacity (students)										
Enrollment						355	356	410	413	387
Number 89 Frank J. Cicarell										
Square Feet						183,822	183,822	183,822	183,822	183,822
Capacity (students)										
Enrollment						979	1,068	1,152	1,215	1,206

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>District Building</u>										
Number 4 Joseph Ballin										
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	730	828	791	847	848	862	854	827	861	826
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	998	994	1,018	1,004	1,034	1,055	1,077	1,087	1,126	1,112
Number 90 J.C. Bollwage Finance Academy										
Square Feet	53,088	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	364
Number 92 JVJ STEM Academy										
Square Feet										62,000
Capacity (students)										
Enrollment										
Number of Schools at June 30, 2021										
Elementary = 26										
High School = 8										
Early Childhood Centers = 3										

Source: District Facilities Office

CITY OF ELIZABETH SCHOOL DISTRICT
 SCHEDULE OF REQUIRED MAINTENANCE
 UNAUDITED

Undistributed expenditures - Required maintenance for school facilities - 11-000-261-XXX

Project Numbers	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
George Washington School # 1	\$ 367,665	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 460,240	\$ 402,991	\$ 561,411	\$ 563,118	\$ 4,839,095
Winfield Scott School # 2	156,768	122,078	241,574	176,863	152,610	173,055	181,259	150,376	123,809	190,148	1,668,540
Peterstown School # 3	145,007	139,251	151,477	145,658	594,934	180,337	134,440	151,737	93,099	217,238	1,973,178
Marquis de Lafayette #6	231,061	251,132	322,983	281,201	314,090	328,222	306,511	322,419	288,758	766,754	3,413,131
Elmora School # 12	112,565	152,422	156,558	173,588	122,591	163,505	158,880	136,204	166,028	132,542	1,474,883
Benjamin Franklin School # 13	121,994	170,107	134,692	158,342	137,302	230,303	179,100	218,987	181,079	139,342	1,671,447
Abraham Lincoln School # 14	170,121	170,704	308,413	224,614	182,406	265,494	234,272	293,602	219,336	197,743	2,266,705
Christopher Columbus School # 15	96,208	150,400	107,998	105,677	223,023	147,571	119,246	196,163	116,347	260,774	1,523,407
Madison Monroe School # 16	181,575	192,151	327,776	207,067	180,957	187,025	176,845	188,764	146,753	461,276	2,250,190
Mabel Holmes School # 5	274,724	293,791	340,239	287,850	340,232	296,197	277,977	287,697	428,451	377,155	3,101,313
Robert Morris School # 18	113,275	150,390	229,325	116,071	112,664	232,361	159,532	196,335	146,328	139,729	1,596,010
Woodrow Wilson School # 19	170,220	161,453	165,004	164,126	122,451	231,102	184,010	221,332	196,337	218,959	1,834,994
John Marshall School # 20	130,342	91,725	104,991	146,442	95,911	201,043	137,596	206,012	104,148	115,544	1,333,574
No. 87 Lower Academy	67,519	42,781	42,480	98,730	54,545	72,217	294,135	59,033	33,793	49,352	814,586
No. 90 J.C. Bollwage Finance Academy	133,160	134,837	325,259	173,547	133,456	102,050	165,736	163,359	145,200	176,368	1,652,973
No. 82A Dwyer Academy Annex	176,572	214,207	182,940	237,448	287,204	247,585	408,800	162,691	79,612	143,040	2,140,099
Charles Hudson # 25	155,420	161,232	259,708	213,826	163,798	222,742	202,534	172,486	299,512	535,982	2,387,240
No. 23 N. Murray Butler (prev 26)	98,049	159,667	136,178	188,034	110,413	212,541	178,319	188,260	213,190	171,332	1,653,983
Terrence Reilly School # 7	238,518	339,732	308,449	269,185	360,318	371,811	304,951	426,241	397,774	433,452	3,450,431
Alexander Hamilton #80	230,826	246,767	293,267	236,886	314,756	275,848	233,148	353,402	360,805	245,228	3,039,742
Joseph Battin #4	235,985	269,503	260,008	873,083	856,488	834,875	1,101,290	878,255	832,179	971,507	9,259,256
Dwyer/Halsey Academy	672,616	843,746	1,395,217	873,083	856,488	834,875	1,101,290	878,255	832,179	971,507	9,259,256
No. 84 Jefferson Arts Academy	296,311	415,480	348,965	413,152	293,826	421,500	428,995	419,042	392,158	365,227	3,794,657
No. 83A Halsey Health & Safety Annex	108,139	58,067	80,038	136,218	64,688	93,690	81,914	85,898	45,585	93,555	847,792
No. 87 Edison Career & Tech Academy	304,552	346,915	714,773	371,717	234,892	300,127	379,982	323,161	274,623	461,505	3,712,247
Francis C. Smith ECC #50	92,725	93,206	86,412	88,091	76,256	136,392	96,475	116,622	108,166	131,593	1,025,938
Donald Stewart ECC #51	94,980	110,461	86,542	100,564	95,739	161,207	127,925	101,612	114,932	97,305	1,091,267
Dr. Martin Luther King ECC #52	92,608	88,265	107,675	94,489	115,053	132,667	112,888	118,899	114,815	131,453	1,108,811
Dr. Antonia Pantoja #27	136,351	141,055	166,855	175,607	169,698	188,822	277,983	242,778	268,668	302,469	2,070,286
Juan Pablo Duarte-Jose Julian Marni #28	149,246	191,234	181,106	197,885	229,745	178,545	216,924	289,318	327,702	281,740	2,243,444
Dr. Albert Einstein #29	217,836	180,704	206,545	203,937	175,351	210,741	306,378	325,197	311,687	291,391	2,429,767
Ronald Regan Academy #30	156,435	187,396	182,024	191,550	160,413	227,246	244,181	298,773	244,181	214,384	2,298,999
Victor Mravlag #21	-	-	58,706.00	118,877	201,303	147,065	190,921	183,941	186,404	178,415	1,267,632
iPrep Academy #8	-	-	80,192.00	149,905	111,059	93,347	78,286	88,085	96,745	108,959	806,578
No. 89 Frank Cicarelli	-	-	-	-	-	79,817	158,332	276,817	251,278	227,156	993,400
No. 22 W. Halloran	-	-	-	-	-	-	197,265	222,416	252,173	332,070	1,003,924
No. 26 Dr. Orlando Edreira Academy	171,172	154,340	210,242	157,252	175,527	214,015	197,265	222,416	252,173	332,070	2,125,992
Mitchell Bldg/School 23 Annex	-	-	-	-	-	-	223,616	297,373	272,252	250,202	253,154
	\$ 6,100,545	\$ 6,968,685	\$ 8,956,088	\$ 7,720,571	\$ 7,456,448	\$ 8,329,298	\$ 9,276,917	\$ 9,027,477	\$ 9,102,540	\$ 10,566,092	\$ 81,125,514

* School facilities as defined under EFCFA (N.J.A.C. 6A.26-1.2 and N.J.A.C. 6.24-1.3)

Source: District records

CITY OF ELIZABETH SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2021
UNAUDITED

<u>Description</u>	<u>Coverage Limits</u> <u>(in thousands)</u>	<u>Deductible</u> <u>(in thousands)</u>
Property and Casualty Program		
Property Package		
Real & Personal Property	\$ 500,000	\$ 25
Valuable Papers	1,000	
Fungus (Mold) (\$50K per occurrence)	250	
Pollutants and Contaminants Cleanup (per policy year)	250	
Outdoor Property (fences, signs outdoor fixtures)	1,000	
Extra Expense	10,000	
Earthquake per policy year	50,000	100
Flood Zone A and V (combined)	2,500	500
Flood - (Zone A and V - excluded)	50,000	100
Flood - Zones B, X shaded and X-500	10,000	500
Electronic Vandalizm	10	5
Equipment Breakdown	100,000	10
Service Interruption	1,000	48 hrs.
Auto Physical Damage (excess)	6,500	2,000
Cyber, Privacy and Network		
Maximum Single Limit	1,000	100
Policy Aggregate	1,000	
Pollution		
Per Pollution Condition	1,000	100
Policy Aggregate	1,000	
Excess Liability - Crime		
Employee Dishonesty	500	50
Forgery & Alteration	500	50
Money Securities	500	50
Excess - General Liability		
Per occurrence	5,000	250
Annual Aggregate	5,000	
Personal/Advertising Injury	Included	
Products Completed	Included	
Sexual Abuse Liability	Included	
Employee Benefits	5,000	
Excess Liability - Auto		
Auto- CSL (BI & PD)	5,000	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, 2021
UNAUDITED

School Leaders Legal Liability		
Aggregate/policy period	5,000	500
Errors and Omission	Inc.	
Employment Practices	Inc.	
Sex Abuse / Harassment	5,000	500
Excess Liability - Auto, GL, LEL	5,000	5,250
Sex Abuse/ Molestation, EPL ELL	5,000	5,500
Excess Liability	10,000	10,000
Student Accident		
Aggregate/Catastrophic	5,000	
Disability	1,000	
Excess W/C		
Per Occurrence	100,000	\$850K-SIR
Employers Liability	1,000	
Surety Bonds		
P. Grant	300	
Blanket Bond	500	
H. Kennedy	835	
L. Mai	1,600	
R. Malhotra	300	
G. Matheus	300	
Jean Marie Ball	300	
S. Arcieri	300	
J. Alves	300	
Z. Panjak Bhagalia	300	
Travel Accidents		
Aggregate	500	
Each Occurrence	100	

CITY OF ELIZABETH SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2021
UNAUDITED

LIFE & HEALTH PROGRAM

Prescription

Single	250.66
Parent Child	339.89
Family	672.53
Husband Wife	672.53

Dental

Composite Rate	72.07
Single	11.85
Parent Child	22.52
Husband Wife	23.7
Family	33.77

Vision

Rate	5
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SINGLE AUDIT SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Elizabeth School District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 15, 2022.

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*.

Purpose of This Report

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



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 948

February 15, 2022



SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal and State Program

We have audited the City of Elizabeth School District's, County of Union, State of New Jersey compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the City of Elizabeth School District's major federal and state programs for the year ended June 30, 2021. 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.

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, 2021.

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

February 15, 2022

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Organization/Program Title	Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balances at June 30, 2020	Cash Received	Budgetary Expenditures	Subrecipient Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balances at June 30, 2021	
					From	To							(Accounts Receivable)	Due to Grantor at June 30, 2021
General Fund:														
U.S. Department of Education: Passed - through State Department of Education: Medical Assistance Program (SEM/FFCRA)	91.778	1905NUSMAP	N/A	\$ 130,844	07/01/2020	06/30/2021	\$ -	\$ 130,844	\$ (130,844)	\$ -	\$ -	\$ -	\$ -	\$ -
Medical Assistance Program (SEM)	91.778	1905NUSMAP	N/A	1,642,213	07/01/2020	06/30/2021	1,642,213	1,642,213	(1,642,213)	-	-	-	-	-
Total General Fund							1,773,057	(1,773,057)	-	-	-	-	-	-
Special Revenue Fund:														
U.S. Department of Education Passed - through State Department of Education: IDEA	84.027	H027A190100	IDEA132020	6,754,914	07/01/2019	09/30/2020	(2,401,126)	2,410,374	(9,248)	-	-	-	-	-
IDEA	84.027	H027A200100	IDEA132021	8,242,869	07/01/2020	09/30/2021	-	5,466,629	(6,792,979)	-	-	-	(1,326,350)	-
IDEA Preschool	84.173	H173A190114	IDEA132020	146,909	07/01/2019	09/30/2020	(243)	243	-	-	-	-	-	-
IDEA Preschool	84.173	H173A200114	IDEA132021	148,433	07/01/2020	09/30/2021	-	77,866	(93,351)	-	-	-	(15,485)	-
Total Special Education Cluster							(2,401,369)	7,955,112	(6,895,578)	-	-	-	(1,341,835)	-
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	07/01/2019	09/30/2020	(1,240,561)	1,305,363	(64,903)	-	-	-	-	-
Title I, Part A	84.010	S010A200030	NCLB132021	9,427,781	07/01/2020	09/30/2021	-	7,007,531	(8,575,780)	-	101	-	(1,568,249)	-
Title I, Part A	84.010	S010A190030	NCLB132020	257,100	07/01/2019	09/30/2020	(65,533)	65,533	-	-	-	-	-	-
Title I, Part A	84.010	S010A200030	NCLB132021	700,034	07/01/2020	09/30/2021	-	275,211	(359,819)	-	-	-	(84,608)	-
Title I, Part A Reallocated	84.010	S010A190030	NCLB132020	475,877	07/01/2019	09/30/2020	(45,426)	45,426	-	-	-	-	-	-
Title I, Part A Reallocated	84.010	S010A200030	NCLB132021	688,488	07/01/2020	09/30/2021	-	172,543	(602,118)	-	-	-	(328,574)	-
Title II A	84.019	S367A200029	NCLB132021	1,988,489	07/01/2020	09/30/2021	(216,750)	977,420	(1,073,315)	-	-	-	(129,793)	-
Title II A	84.019	S367A200029	NCLB132020	1,120,423	07/01/2020	09/30/2021	-	61,419	(132,954)	-	-	-	(132,954)	-
Title IV	84.434	S424A200031	NCLB132021	1,041,233	07/01/2019	09/30/2020	(48,495)	386,424	(519,242)	-	-	-	(132,954)	-
Title IV	84.434	S424A200031	NCLB132020	992,669	07/01/2020	09/30/2021	(113,973)	113,973	-	-	-	-	(210,714)	-
Title III A	84.365	S365A200030	NCLB132021	1,172,546	07/01/2020	09/30/2021	(34,583)	924,922	(1,135,636)	-	-	-	(210,714)	-
Title III A	84.365	S365A200030	NCLB132020	188,328	07/01/2020	09/30/2021	-	34,583	-	-	-	-	(38,220)	-
Title III Immigrant	84.365	S365A200030	NCLB132021	215,348	07/01/2020	09/30/2021	(1,765,321)	11,765,418	(12,492,175)	-	101	-	(2,492,977)	-
Title III Immigrant	84.365	S365A200030	NCLB132020	1,172,546	07/01/2020	09/30/2021	-	924,922	-	-	-	-	(210,714)	-
Total E.S.S.A.							(1,765,321)	11,765,418	(12,492,175)	-	101	-	(2,492,977)	-
Education Substitution Fund														
CARES- ESSER I	84.425D	S425D200027	N/A	7,592,750	03/13/2020	09/30/2022	-	3,649,136	(6,262,510)	-	-	-	(2,613,374)	-
CARES- ESSER II	84.425D	S425D210027	N/A	28,568,451	03/13/2021	09/30/2024	-	2,640,432	(1,810,411)	-	-	-	(1,810,411)	-
American Rescue Plan- ESSER III	84.425D	S425D210027	N/A	5,001,041	03/13/2021	09/30/2024	-	2,640,432	(1,040)	-	-	-	(1,040)	-
CARES- Digital Divide Grant	84.425D	S425D200027	N/A	2,640,432	03/13/2020	06/31/2020	-	6,389,568	(2,640,432)	-	-	-	(1,040)	-
Total Education Substitution Fund								13,019,568	(10,714,393)	-	-	-	(4,424,825)	-
Adult Basic Skills	84.002	N/A	N/A	79,999	07/01/2020	06/30/2021	-	56,960	(56,960)	-	-	-	-	-
Adult Basic Skills	84.002	N/A	N/A	90,000	07/01/2019	06/30/2020	(10,441)	10,441	0	-	-	-	0	-
Adult Basic Skills	84.002	N/A	N/A	92,100	07/01/2018	06/30/2019	(21,150)	21,150	(0)	-	-	-	(0)	-
Carl Perkins	84.048	V048A190030	N/A	327,394	07/01/2019	06/30/2020	(130,087)	130,087	-	-	-	-	-	-
Carl Perkins	84.048	V048A180030	N/A	355,617	07/01/2018	06/30/2019	43,657	43,657	-	-	-	-	-	-
Carl Perkins	84.048	V048A200030	N/A	276,514	07/01/2020	06/30/2021	99,186	109,401	(197,240)	-	-	-	(87,839)	-
Disaffected Youth	84.186	N/A	N/A	251,100	07/01/2005	06/30/2004	88,276	-	-	-	-	-	(88,276)	-
Disaffected Youth	84.186	N/A	N/A	285,276	09/01/2002	06/30/2003	-	-	-	-	-	-	(99,186)	-
Total U.S. Department of Education							(4,097,249)	26,338,137	(30,357,346)	-	101	-	(8,347,476)	-
U.S. Department of Treasury														
Passed - through State Department of Education: Coronavirus Relief Fund:														
Coronavirus Relief Fund- LEA Respon	21.019	21-5120-517	N/A	3,297,922	08/01/2020	12/31/2020	-	3,297,922	(3,297,922)	-	-	-	-	-
Coronavirus Relief Fund- Nonprofit Technology	21.019	S577A130031	N/A	26,666	07/16/2020	10/31/2020	-	26,666	(26,666)	-	-	-	-	-
Total U.S. Department of Treasury								3,324,588	(3,324,588)	-	-	-	-	-
Union County CARES	21.019		N/A	1,389,000	08/01/2020	12/31/2020	-	1,389,000	(1,389,000)	-	-	-	-	-
Junior ROTC Program	12.355	N/A	N/A	87,246	07/01/2019	06/30/2020	305	3,794	(4,099)	-	-	-	(26,814)	-
Junior ROTC Program	12.355	N/A	N/A	146,878	07/01/2020	06/30/2021	-	115,964	(146,878)	-	-	-	(26,814)	-
Total Special Revenue Fund							(4,096,944)	31,171,483	(35,217,812)	-	101	-	(8,374,290)	-
Total Special Revenue Fund														43,657

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Enterprise Fund: Pass - through State Department of Education: Child Nutrition Cluster	Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	From	To	Balance at June 30, 2020	Cash Received	Budgetary Expenditures	Subrecipient Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2021	
														(Accounts Receivable)	Uncrushed Revenue/ Interfund Payable
	School Breakfast Program - COVID 19	10.553	2018J304810999	N/A	163,755	03/15/2020	06/30/2020	668,970	68,970	(137,940)	-	-	-	-	-
	National School Lunch Program - COVID 19	10.555	2018J304810999	N/A	986,593	03/15/2020	06/30/2020	(758,884)	758,884	(137,940)	-	-	-	-	-
	Food Distribution Program	10.555	2018J304810999	N/A	431,735	09/01/2020	06/30/2021	137,940	560,383	(431,735)	-	-	-	-	-
	After School Snack Program	10.555	2018J304810999	N/A	13,084	07/01/2020	06/30/2021	-	11,619	(13,084)	-	-	-	-	-
	Emergency Operational Cost Program - Schools	10.555	2021Z11170341	N/A	1,364,681	07/01/2020	06/30/2021	-	8,762,785	(1,364,681)	-	-	-	-	-
	Summer Food Service Program	10.559	2118J304810999	N/A	10,449,312	07/01/2020	06/30/2021	(689,914)	10,162,747	(10,449,312)	-	-	-	-	-
	Total Child Nutrition Cluster														128,747
	Supplemental Nutrition Assistance Program	10.551	1018J304810999	N/A	164,103	09/01/2019	06/30/2020	(2,195)	2,195	(52,570)	-	-	-	-	-
	Child and Adult Care Food Program	10.558	2118J304810999	N/A	52,570	09/01/2020	06/30/2021	46,840	46,840	(46,840)	-	-	-	-	-
	Food For and Vegetables	10.582	2118J30481603	N/A	148,533	09/01/2020	06/30/2021	138,734	138,734	(148,533)	-	-	-	-	-
	PAFF Administrative Cost	10.649	2021Z13060944	N/A	5,814	09/01/2020	06/30/2021	(692,108)	10,350,529	(12,601,860)	-	-	-	-	-
	Total Enterprise Fund														128,747
	Total Federal Financial Assistance														128,747

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

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE SCHOOL YEAR ENDED JUNE 30, 2021

State Grant/Program Title	Grant Project Number	Grant Award	Grant Period		Unmet Revenue (Accounts Receivable)	Due to Grantor	Compuver/ (Walkover) Amount	Cash Received	Budgetary Encumbrance	Adjustment of Prior Year's Balance	Balance at June 30, 2021		Memo	Cumulative Total Expenditures
			From	To							Unmet Revenue/ (Accounts Receivable)	Due to Grantor		
State Department of Education														
State Aid Public - Cluster														
Equilization Aid	20-495-034-5120-078	\$ 336,807,690	07/01/2019	06/30/2020	\$	\$	\$ 31,497,561	\$ (344,829,412)	\$ (33,497,561)	\$	\$	\$	\$	\$ 336,807,690
Education Adequacy Aid	21-495-034-5120-078	344,829,412	07/01/2020	06/30/2021			310,546,107			34,285,715				344,829,412
Education Adequacy Aid	20-495-034-5120-083	28,521,068	07/01/2019	06/30/2020			25,986,928			(2,534,140)				28,521,068
Education Adequacy Aid	20-495-034-5120-083	22,973,894	07/01/2019	06/30/2020			22,884,892			(88,992)				22,973,894
Special Education Aid	21-495-034-5120-069	12,177,900	07/01/2019	06/30/2020			10,960,977			(1,211,166)				12,177,900
Security Aid	21-495-034-5120-064	12,177,900	07/01/2019	06/30/2020			10,960,977			(1,211,166)				12,177,900
Total State Aid Public - Cluster		5,189,194	07/01/2019	06/30/2020			407,779,595	(408,502,274)	762,879			40,552,691		5,189,194
Transportation Aid	21-495-034-5120-014	5,189,194	07/01/2019	06/30/2020			4,575,544	(5,189,194)	(516,097)			515,650		5,189,194
Transportation Aid	21-495-034-5120-014	2,435,602	07/01/2019	06/30/2020			2,435,602							2,435,602
Extraordinary Aid	21-495-034-5120-044	4,279,182	07/01/2020	06/30/2021			243,360	(4,279,182)	(4,034,822)			4,034,822		4,279,182
Non Public Transportation Aid	N/A	64,509	07/01/2020	06/30/2021			10,859	(64,389)	(53,650)			53,650		64,509
On-behalf/TPAF Capital Contributions	21-495-034-5094-004	1,070,648	07/01/2020	06/30/2021			1,070,648	(1,070,648)						1,070,648
On-behalf/TPAF non-contributory insurance	21-495-034-5094-002	56,271,909	07/01/2020	06/30/2021			56,271,909	(56,271,909)						56,271,909
On-behalf/TPAF Pension	21-495-034-5094-001	17,970,264	07/01/2020	06/30/2021			17,970,264	(17,970,264)						17,970,264
On-behalf/TPAF post retirement medical	21-495-034-5094-001	31,676	07/01/2020	06/30/2021			31,676	(31,676)						31,676
On-behalf/TPAF long-term disability insurance	20-495-034-5094-004	15,629,587	07/01/2019	06/30/2020			4,747							15,629,587
Reimbursed TPAF Social Security Contributions	21-495-034-5094-003	15,779,387	07/01/2020	06/30/2021			15,013,317	(15,779,387)	(766,069)			765,469		15,779,387
Total General Fund		(2,444,349)					505,987,318	(509,159,841)	765,232			45,962,482		932,897,978
Special Revenue Fund:														
Preschool Education Aid	20-495-034-5120-086	48,759,569	07/01/2019	06/30/2020			4,444,648							48,759,569
Preschool Education Aid	21-495-034-5120-086	44,024,916	07/01/2020	06/30/2021			39,622,424	(46,977,374)	(4,444,648)			2,507,781		44,024,916
Early Childhood Wraparound Grant	21-495-034-5120-086	316,433	07/01/2020	06/30/2021			316,433	(186,316)				130,117		316,433
N.J. Nonpublic Aid:														
Auxiliary Services (Chapter 192):														
Home Instruction	20-100-034-5120-067	6,000	07/01/2019	06/30/2020			913							6,000
Compensatory Education	20-100-034-5120-067	226,332	07/01/2019	06/30/2020			22,633							226,332
Compensatory Education	21-100-034-5120-067	178,537	07/01/2020	06/30/2021			178,537	(23,166)	(27,902)			155,371		178,537
English as a Second Language	20-100-034-5120-067	2,482	07/01/2019	06/30/2020			247							2,482
English as a Second Language	21-100-034-5120-067	888	07/01/2020	06/30/2021			888	(710)				178		888
Remedial Services (Chapter 193):														
Supplemental Instruction	20-100-034-5120-066	173,229	07/01/2019	06/30/2020			17,325							173,229
Supplemental Instruction	21-100-034-5120-066	141,659	07/01/2020	06/30/2021			141,659	(71,146)	(56,499)			70,513		141,659
Corrective Speech	20-100-034-5120-066	62,887	07/01/2019	06/30/2020			6,285							62,887
Corrective Speech	21-100-034-5120-066	30,988	07/01/2020	06/30/2021			30,988	(10,308)	(31,353)			20,780		30,988
Examination & Classification	20-100-034-5120-066	208,261	07/01/2019	06/30/2020			20,827							208,261
Examination & Classification	21-100-034-5120-066	180,947	07/01/2020	06/30/2021			180,947	(124,104)	(46,851)			56,843		180,947

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

State Grant/Program Title	Grant or Share Project Number	Grant Award	Grant Period From To	Balance at June 30, 2020		Cash Received	Budgetary Expenditures	Adjustment/Repayment of Prior Years' Balances	Balance at June 30, 2021		Memo
				Unearned Revenue/ (Accounts Receivable)	Due to Grantor				Unearned Revenue/ Interfund Payable	Due to Grantor	
State Department of Education - Continued											
Special Revenue Fund/Continued:											
N.J. Nonpublic Aid/Continued:											
Specialty Aid Services	20-100-034-5120-509	\$ 191,250	07/01/2019	\$ 51,067	\$	\$ 147,525	\$ (125,475)	\$ (53,007)	\$ 22,050	\$	\$ 138,183
Specialty Aid Services	21-100-034-5120-509	51,620	06/30/2020	(5,162)		5,162					125,475
Transportation	20-100-034-5120-068	56,528	07/01/2019	12,237		56,528	(7,500)	(12,237)	40,028		51,620
Transportation	21-100-034-5120-068	59,614	07/01/2019								7,500
Technology Aid	20-100-034-5120-064	45,145	07/01/2019			45,145	(36,761)	(10,981)	8,384		47,377
Technology Aid	21-100-034-5120-373	40,716	07/01/2019	10,981				(65,674)			36,761
Nursing Services Aid	20-100-034-5120-070	123,675	07/01/2019	45,674							29,735
Nursing Services Aid	21-100-034-5120-070	85,986	07/01/2020			85,986	(45,589)		40,397		78,001
Advanced Center for Science Grant	N/A	81,405	07/01/2019	(1,220)		1,220					81,405
Building Capitalize Pathways Grant	N/A	95,638	07/01/2020			70,011	(71,343)			1,312	71,343
Building Capitalize Pathways Grant	N/A	89,097	07/01/2019	(776)						(776)	89,097
Building Capitalize Pathways Grant	N/A	100,000	07/01/2018	(4,340)				401		3,940	100,000
Building Capitalize Pathways Grant	N/A	100,000	07/01/2016	271					271		100,000
Total Special Revenue Fund				1,239,545		45,306,311	(47,679,692)	3,820,918	2,638,169	4,408,540	93,327,518
Capital Projects Fund:											
New Jersey School Development Authority											
Additional State School Building Aid		\$ 128,631,230	N/A			1,280,373	(1,280,373)				88,431,271
(NUSDA Managed)						1,280,373	(1,280,373)				
Total Capital Projects Fund											
State Department of Agriculture											
Enterprise Fund:											
National School Lunch Program (State share)	20-100-010-3350-023	\$ 174,548	07/01/2019	(45,837)		45,837					174,548
Total Enterprise Fund				(45,837)		45,837					174,548
Total Expenditures of State Awards				\$ (1,250,642)	\$ 278,564	\$ 552,718,760	\$ (558,128,108)	\$ 4,583,150	\$ 2,638,169	\$ 50,371,022	\$ 1,026,400,044

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

Less: On-Behalf Payments not utilized for Administration of Major Programs:
 On-Behalf TPAF non-contributory insurance \$ (1,070,648) \$ 1,070,648
 On-Behalf TPAF Pension (56,271,909) \$ 56,271,909
 On-Behalf TPAF post retirement medical (17,970,264) \$ 17,970,264
 On-Behalf TPAF long-term disability insurance (31,676) \$ 31,676
 On-Behalf Additional State School Building Aid (1,280,373) \$ 1,280,373
Total State Financial Assistance Subject to Single Audit \$ 476,084,890 \$ (481,494,238)

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2021

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, 2021

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	\$1,773,057	\$509,686,184	\$511,459,241
Special Revenue Fund	35,217,812	43,899,708	79,117,520
Food Service Fund	12,601,860		12,601,860
	<u>49,592,729</u>	<u>553,585,892</u>	<u>603,178,621</u>
Adjustments:			
Local Share of Preschool Education Program		3,822,140	3,822,140
GAAP Adjustment		720,076	720,076
Total Awards & Financial Assistance	<u>\$49,592,729</u>	<u>\$558,128,108</u>	<u>\$607,720,837</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, 2021

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	\$6,437,965
Title II, Part A	141,293
Title III, Part A	524,024
Title III, Part A Immigrant	<u>28,805</u>
	<u>\$7,132,087</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, 2021. 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, 2021. 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, 2021

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>
Coronavirus Relief Fund	21.019
Supporting Effective Instruction (Title II Part A) ESSA	84.367
Education Stabilization Fund:	
CARES- ESSERF	84.425D
CRRSA- ESSER II	84.425D
CARES- Digital Divide	84.425D

- | | |
|---------------------------------------------------------------------------|-----|
| (5) Program Threshold Determination: | |
| Type A Federal Program Threshold > \$1,487,700 | |
| Type B Federal Program Threshold <=\$1,487,700 | |
| (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, 2021

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
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(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 Categorical Aid	495-034-5120-089
Security Aid	495-034-5120-084
Extraordinary Aid	495-034-5120-044

(5) Program Threshold Determination:

- | | |
|----------------------------------------------|--|
| Type A State Program Threshold > \$3,000,000 | |
| Type B State Program Threshold <=\$3,000,000 | |

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

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2021

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

