

Annual Comprehensive Financial Report

of the

City of Elizabeth School District

County of Union

Elizabeth, New Jersey

For the Fiscal Year Ended June 30, 2022

Prepared by

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

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1-14
Roster of Officials	15
Consultants and Advisors	16
Organizational Chart	17
FINANCIAL SECTION	
Independent Auditor's Report	18-21
REQUIRED SUPPLEMENTARY INFORMATION - Part I	22
Management's Discussion and Analysis (Unaudited)	23-36
BASIC FINANCIAL STATEMENTS	37
A. District-Wide Financial Statements:	38
A-1 Statement of Net Position	39
A-2 Statement of Activities	40
B. Major Fund Financial Statements:	41
Governmental Funds:	
B-1 Balance Sheet	42-43
B-2 Statement of Revenues, Expenditures, and Changes in Fund Balance	44
B-3 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	45-46
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 – Last Nine Years	127
L-2 Schedule of the District's Contributions – Public Employees Retirement System – Last Nine Years	128
L-3 Schedule of the District's Proportionate Share of the Net Pension Liability Teachers Pension and Annuity Fund – Last Nine Years	129
L-4 Notes to Required Supplementary Information Part III for the Fiscal Year Ended June 30, 2022	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 District's Total OPEB Liability and Related Ratios – Last Five Years	133
M-2 Notes to Required Supplementary Information Part IV for the Fiscal Year Ended June 30, 2022	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	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 Schedule of Preschool Education and 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 Schedule of Revenues, Expenditures and Changes In Fund Balance – Budgetary Basis	292
F-2 Summary Statement of Project Expenditures – 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
F-2b Summary Schedule of Project Revenues, Expenditures, Project Status – Budgetary Basis	295
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	296
I-1 Schedule of Serial Bonds	N/A
I-2 Schedule of Obligations Under Capital Leases	297
I-3 Budgetary Comparison Schedule - Debt Service Fund	N/A
I-4 Schedule of Obligations Under Installment Purchase Contracts	298
I-5 Schedule of Obligations Under Mortgages	299

TABLE OF CONTENTS (Continued)

Page

STATISTICAL SECTION - UNAUDITED

J-1	Net Position by Component	300
J-2	Changes in Net Position	301-302
J-3	Fund Balances – Governmental Funds	303
J-4	Changes in Fund Balances – Governmental Funds	304
J-5	General Fund Other Local Revenue by Source	305
J-6	Assessed Value and Actual Value of Taxable Property	306
J-7	Direct and Overlapping Property Tax Rates	307
J-8	Principal Property Tax Payers – Current Year and Nine Years Ago	308
J-9	Property Tax Levies and Collections	309
J-10	Ratios of Outstanding Debt by Type	310
J-11	Ratios of Net General Bonded Debt Outstanding	311
J-12	Direct and Overlapping Governmental Activities Debt	312
J-13	Legal Debt Margin Information	313
J-14	Demographic and Economic Statistics	314
J-15	Principal Employers – Current Year and Nine Years Ago	315
J-16	Full-Time Equivalent District Employees by Function/Program	316
J-17	Operating Statistics	317
J-18	School Building Information	318-320
J-19	Schedule of Required Maintenance	321
J-20	Insurance Schedule	322-324

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	325-326
K-2	Independent Auditor's Report on Compliance for Each Major Federal and State Financial Assistance Program and on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB Circular 15-08	327-329
K-3	Schedule of Expenditures of Federal Awards, Schedule A	330-331
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	332-333
K-5	Notes to the Schedules of Expenditures of Awards and State Financial Assistance	334-336
K-6	Schedule of Findings and Questioned Costs	337-339
K-7	Schedule of Prior Audit Findings	340

INTRODUCTORY SECTION



ELIZABETH PUBLIC SCHOOLS

Every Child, Achieving Excellence

Olga Hugelmeyer
Superintendent of Schools

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

March 14, 2023

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, 2022 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 2021-2022 school year with an in-district enrollment of 27,127 students, which is 16 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>
2022	27,127	(0.06%)
2021	27,143	(2.29%)
2020	27,780	1.13%
2019	27,470	0.93%
2018	27,218	2.31%

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 2022 the school population increased by 8,355 students from an enrollment of 18,772 to 27,127 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 2021-2022 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 challenging and unique circumstances due to the COVID-19 pandemic. For the first time since the 2019-2020 school year, schools were opened in September 2021 for in-person learning for students at every grade level to start the school year.

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 successful handling of both state and district's standardized assessments affected the types of programs that we implemented and the manner in which each was put into practice.

For our professional community to truly ensure that every child achieves excellence as stated in our district's promise, it was vital that the implementation of grants and initiatives during the 2021-2022 school year aligned with the district's vision of becoming one of the highest performing urban school districts in the nation and addressed our pillars of academic excellence, an achievement-focused workforce, innovation and technology, parent and community engagement, a safe and caring environment, and organizational effectiveness.

Academic Excellence

Excellence in teaching and learning at the Elizabeth Public Schools begins with a rigorous and comprehensive curriculum. One of the critical elements of the curriculum is Language Arts Literacy. The district's Early Literacy Program continues to flourish as individual students are provided targeted help in the primary grades by specially trained team members.

Pre-kindergarten classes for three and four-year-olds are available both in-district and in partnership with local childcare providers. All classes are taught by certified team members and class sizes and are kept small with no more than 15 students to each teacher. Training in the High/Scope Approach to Early Childhood Education is provided to all new Early Childhood team members, along with refresher courses for more experienced professionals. The High/Scope approach to preschool education enables young children to take initiative and develop their social, intellectual, and physical capacities.

For Literacy K-3, DRA2, benchmark, and state assessment data were extensively examined 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 on June 28-30, 2022 at Williams Field. 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 was awarded a \$95K Advanced Computer Science Competitive Grant by the New Jersey Department of Education (NJDOE). The grant was used to develop and implement "Developing Augment and Virtual Reality Applications," a computer science added to the course catalog of John E. Dwyer Technology Academy.

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.

The grant has created a new course sequence 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 continue having 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 continue expanded health science career pathways at Admiral William F. Halsey, Jr. Health and Public Safety Academy, including in the areas of allied health and emergency medical technology.

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 the 2021-2022 Elizabeth Minutemen varsity boys basketball team having one of their best seasons in program history, winning their first Group 4 championship since 1991 with a 70-63 victory over Central Jersey Champion Marlboro. The program also won its first Tournament of Champions victory since 1990 with a 50-41 victory over Paterson Charter, advancing to the final four of the last ever TOC and finishing the season as the No. 7 team in the state. Entering the NJSIAA Boys Basketball Tournament battle tested after facing three eventual state champions, the No. 9 seed Minutemen had to prove their mettle on the road. They earned victories away from home against No. 8 J. P. Stevens, No. 1 Watchung Hills, and No. 5 Newark East Side, before winning the North 2, Group 4 championship 49-47

over No. 2 Linden. The run through the North 2, Group 4 bracket earned the Minutemen a home game in which they defeated the other North Jersey state champion Ridgewood to take the title of King of the North before playing the Group 4 final and TOC games at Jersey Mike's Arena at Rutgers University. The Minutemen's deep state tournament run concluded with a 7-1 record, including six victories away from home, which brought the program its second sectional championship in three years and first group championship in over 30 years.

As a result of the incredible season from the Elizabeth Minutemen boys basketball team, Coach Phil Colicchio was selected as the National Federation of High Schools Coaches Association 2021-2022 New Jersey Coach of the Year.

The Elizabeth High School Boys Soccer claimed the 2021 NJSIAA/Wawa North Jersey, Section 2, Group 4 sectional championship, outlasting No. 2 Hunterdon Central in penalty kicks 4-3 at Williams Field in Elizabeth. After falling behind early 1-0 on a goal in the 12th minute, the Minutemen tied the game in the second half. After the teams remained knotted at 1-1 through regulation and two overtime periods, the Minutemen would prevail to give Elizabeth its third North 2, Group 4 title in four years.

The Elizabeth varsity boys track and field team won the 2022 Union County Relay Championships, finishing in the top two in seven of the eight events. The 4x800 team won the Emerging Elite National Championship with an Elizabeth Indoor School record time of 8:03.01 and Greg McQueen became Elizabeth's first 200 meter Meet of Champions winner. He set a 200 meter record at New Balance Nationals (21.67).

Girls softball made the Union County finals and North 2, Group 4 semifinals in a very successful season.

EPS remained committed to its arts-rich culture that provides students access to education in music, arts, visual arts, theater, and dance. The district 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 2021-2022 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, the district receiving a \$22,000 Intro to Music Grant from Sound Start Foundation, in partnership with the Save the Music Foundation, to help boost music education programs at the K-5 grade levels, the EHS Marching Band winning the NJMBDA Class AAA State Championship, a Thomas Jefferson Arts Academy student winning the NJ Poetry Out Loud contest, and two other Jefferson Arts Academy students being recognized by the Theater Project.

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 2021-2022 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 administered the Start Strong Assessments in Fall 2021 during the 2021-2022 school year.

EPS once again resumed after-school program in 2021-2022 after not providing them 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. The district after-school program runs 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 previous 10-year partnership with the Panasonic Foundation. 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.

The district continued its in-district professional development program, the Institute of Teaching and Learning, in 2021-2022. 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.

EPS provided support to students and families through offering online tutorials in various subjects via the Parent Virtual Academy. These valuable tutorials helped ensure that families could learn different skills such as navigating the use of technology to be active participants in their child's education.

EPS also participates in the New Jersey Network of Superintendents, a diverse group of New Jersey administrators in a community of practice to develop of their understanding of instruction and their work as system leaders. By supporting the development of understanding of the instructional core, the network seeks to foster system-wide changes in participating 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 PreK through 12th grade.

Elizabeth Public Schools leverages 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. Attendance and classwork and marking period grades are posted on the student/parent web portals.

The district's technology department operates a device repair site to remedy student/teacher hardware issues. Additionally, EPS has moved registrations and applications for various programs to its online systems, including its website and student/parent web portals, to provide families with easy access to these essential services.

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 more than 150 school districts in 38 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 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 has allowed the district to provide its students with innovative and personalized learning environments. This proactive approach to technology also placed EPS in a very grounded and favorable position to successfully continue education through distance learning during the pandemic.

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 2021-2022, 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 students, team members, and families informed in a timely manner of activities, events, and emergency notifications during the 2021-2022 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 summarized 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 2021-2022. 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 37 district schools currently participate in the school uniform program. 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, such as a lockdown or evacuation, were implemented and discussed among students and team members during the school year.

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. 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. The schools selected as State Schools of Character are in the national evaluation process for consideration to be National Schools of Character.

Through an in-depth and rigorous evaluation process, the schools selected as National Schools of Character are 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.

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.

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 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 2021-2022 school year.

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 2021-2022 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 2021-2022 school year. Those projects included the restoration or replacement of air conditioning, roofs, classrooms, bathrooms, gym floors, brick walls, and asphalt among other repairs and upgrades. Additionally, medical grade HEPA filter and UV-C air purifiers were provided to classrooms and offices throughout the district and updated security cameras and water stations were installed at numerous locations throughout the district. Painting of buildings, stairwells, and hallways also took place at several schools.

The 2021-2022 school year was rewarding for students and staff alike. Many steps were taken and initiatives launched that we feel will have a significant impact on student achievement well into

the future, including the district's use of technology to enhance teaching and learning and communicate to the members of the learning community

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, 2022.

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 capital project fund revenues for the fiscal year ended June 30, 2022.

<u>Revenue</u>	<u>Amount</u>	<u>Percentage of Total</u>
Local Sources	\$82,075,014	11.15%
State Sources	616,609,647	83.73%
Federal Sources	37,741,282	5.12%
	<u>\$736,425,944</u>	<u>100.00%</u>

The following schedule presents a summary of general fund, special revenue fund and capital projects fund expenditures for the fiscal year ended June 30, 2022.

<u>Expenditures</u>	<u>Amount</u>	<u>Percentage of Total</u>
Current Expense		
Instruction	\$240,010,407	31.27%
Undistributed	471,219,736	61.41%
Capital Outlay	55,367,452	7.22%
Special Schools	740,008	0.10%
	<u>\$767,337,602</u>	<u>100.00%</u>

DEBT ADMINISTRATION

At June 30, 2022, the District's had no outstanding general obligation bonds included in outstanding debt.

CASH MANAGEMENT

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

RISK MANAGEMENT

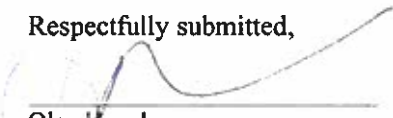
The Board carries various forms of insurance, including but not limited to general liability, automobile liability and comprehensive/collision, hazard and theft insurance on property and contents, and fidelity bonds.

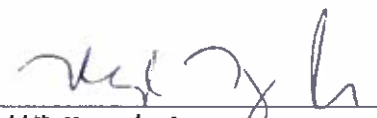
OTHER INFORMATION

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

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

Respectfully submitted,



Olga Hugelmeyer
Superintendent of Schools

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

Office of the School Business Administrator/Board Secretary

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

Elizabeth School District
Elizabeth, New Jersey

Roster of Officials
June 30, 2022

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, 2022

Independent Auditors

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

Co-General Counsel/Board Attorney

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

Co-General Counsel/Board Attorney

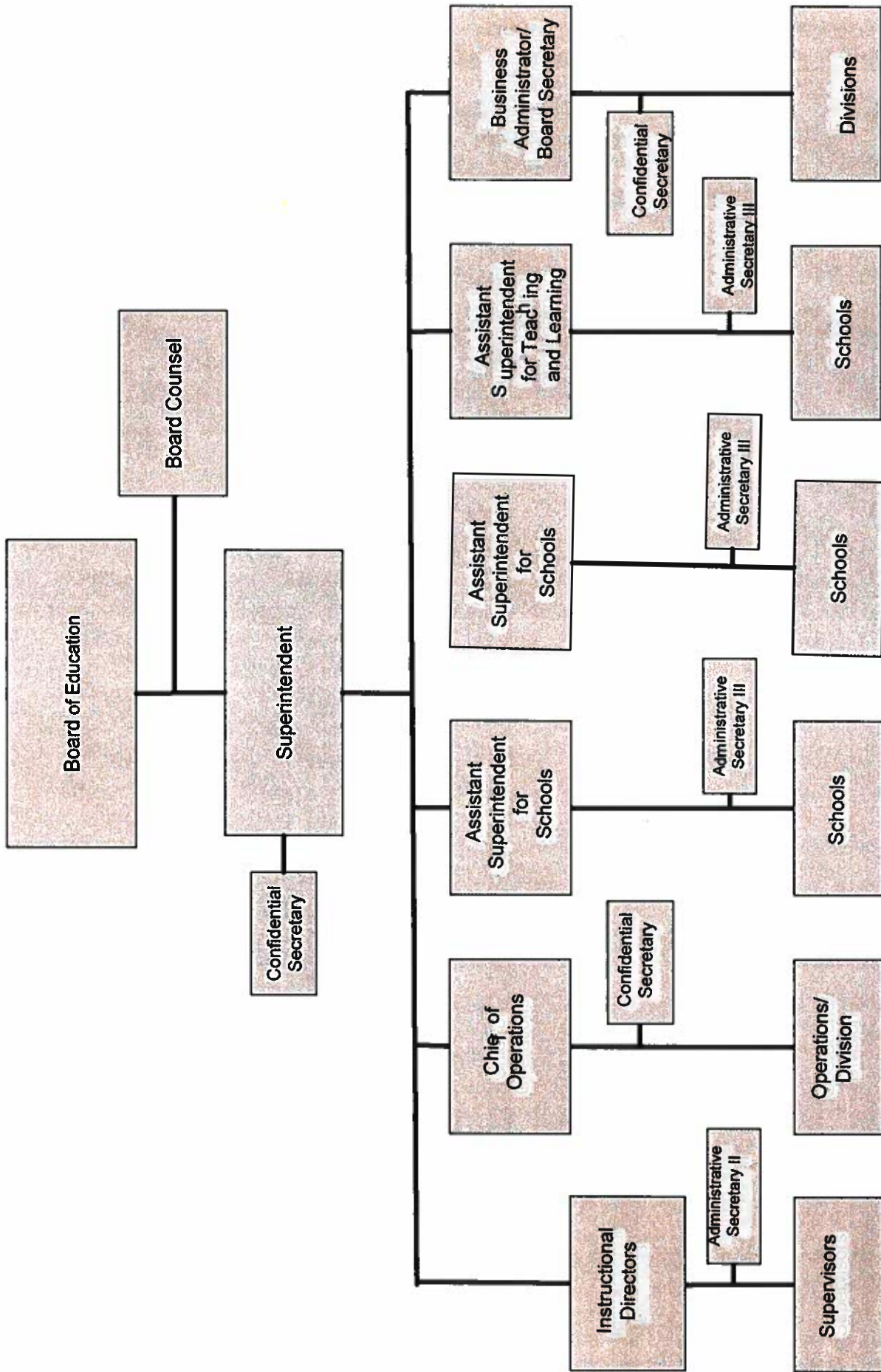
Robert F. Varady,
LaCorte, Bundy, Varady & Kinsella
989 Bonnel Court
Union, NJ 07083

Fiscal Agent

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

Official Depository

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



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

FINANCIAL SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements Opinions

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, in the County of Union, State of New Jersey (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 District as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 (the "Uniform Guidance") the audit requirements of State of New Jersey OMB Circular 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards and provisions are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

SUPLEE, CLOONEY & COMPANY

Emphasis of Matter

As discussed in Note 1 to the basic financial statements, for the year ended June 30, 2022, the District adopted Governmental Accounting Standards Board Statement No. 87, Leases. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the Uniform Guidance, the State of New Jersey OMB Circular 15-08 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards the Uniform Guidance, the State of New Jersey OMB Circular 15-08 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

SUPLEE, CLOONEY & COMPANY

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, 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) in Exhibits M-1 and M-2 are presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information schedules and data such as the combining statements and individual fund financial statements, and the Schedules of Expenditures of Federal Awards and State Financial Assistance, as listed in the table of contents, as required by the Uniform Guidance, New Jersey's OMB Circular 15-08, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," and the State of New Jersey, Department of Education, Division of Finance, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 and other 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 schedule 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

SUPLEE, CLOONEY & COMPANY

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 14, 2023 on our consideration of the 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 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 District's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


PUBLIC SCHOOL ACCOUNTANT NO. 2389

March 14, 2023

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, 2022 (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, 2022. 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 (2021-2022) and the prior year (2020-2021) is required to be presented in the MD&A. In fiscal year 2022 the District implemented GASB Statement No. 87- Leases.

Financial Highlights

Key financial highlights for fiscal year 2022 are as follows:

- In total, net position increased \$41,969,181 to \$229,026,263. Net position of governmental activities increased \$35,107,590.

Net position of business-type activities, which represent food service operations, increased \$6,861,591 or 209 percent from fiscal year 2021.

- General revenues accounted for \$591,093,653 or 80 percent of total revenues of \$737,765,818. Program specific revenues, in the form of charges for services, grants, and contributions accounted for \$146,672,165 or 20 percent of total revenues.
- The District had \$695,796,637 in expenses; \$146,672,165 of these expenses were offset by operating grants and contributions. General revenues (primarily property taxes, and Federal and State aid) of \$591,093,653 were adequate to provide for the balance of these programs.
- In the Governmental Fund Statements, the General Fund had \$688,114,878 in revenues and other financing sources and \$684,887,929 in expenses and other financing uses. The General Fund reported a fund balances at June 30, 2022 of \$35,073,751, which is an increase of \$3,226,949 in comparison with prior years.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(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 government-wide statements. The fund financial statements also look at the District's most significant funds. For the Elizabeth School District, the General Fund is the most significant fund.

The governmental funds statements tell how general government services were financed in the short-term as well as what remains for future spending.

Proprietary fund statements offer short and long-term financial information about the activities the government operates like a business, such as food service.

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, 2022 (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 2022?" 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, 2022
(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, 2022
(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, 2022 and 2021.

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
ASSETS						
Current & Other Assets	\$176.09	\$94.61	\$11.92	\$4.45	188.01	\$99.06
Capital Assets	<u>393.93</u>	<u>388.74</u>	<u>0.48</u>	<u>0.27</u>	<u>394.40</u>	<u>389.01</u>
Total Assets	570.01	483.35	12.40	4.72	582.41	488.07
DEFERRED OUTFLOWS OF RESOURCES:						
Pension Related	<u>26.59</u>	<u>36.96</u>			<u>26.59</u>	<u>36.96</u>
LIABILITIES						
Long-Term Liabilities	205.81	189.05	0.72	0.70	206.53	189.75
Other Liabilities	<u>98.22</u>	<u>78.22</u>	<u>1.53</u>	<u>0.73</u>	<u>99.75</u>	<u>78.95</u>
Total Liabilities	304.03	267.27	2.26	1.43	306.28	268.70
DEFERRED INFLOWS OF RESOURCES:						
Pension Related	<u>73.69</u>	<u>69.28</u>			<u>73.69</u>	<u>69.28</u>
NET POSITION						
Net investment in						
Capital Assets	351.99	373.99	0.48	0.27	352.47	374.26
Restricted	54.79	22.98				22.98
Unrestricted:						
Other (deficit)	<u>(187.90)</u>	<u>(213.21)</u>	<u>9.67</u>	<u>3.02</u>	<u>(178.23)</u>	<u>(210.19)</u>
Total Net Position	<u>\$218.88</u>	<u>\$183.76</u>	<u>\$10.15</u>	<u>\$3.29</u>	<u>\$229.03</u>	<u>\$187.05</u>

ELIZABETH SCHOOL DISTRICT

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Unaudited)**

The School District as a Whole (continued)

The table that follows reflects the change in net position for fiscal years 2022 and 2021.

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program Revenues:						
Operating Grants & Contributions	\$118.38	\$165.89	\$27.24	\$12.63	145.62	\$178.52
Charges for Services	0.71	0.24	0.34	0.39	1.06	0.63
General Revenues						
Property Taxes	59.81	59.81			59.81	59.81
Grants (includes State Aid) and Entitlements	509.79	471.80			509.79	471.80
Other Revenues	21.49	10.38			21.49	10.38
	<u>710.18</u>	<u>708.12</u>	<u>27.58</u>	<u>13.02</u>	<u>737.77</u>	<u>721.14</u>
Expenses:						
Instruction	389.69	412.67			389.69	412.67
Pupils and Instructional Staff	103.43	104.89			103.43	104.89
General & School Adm, Central Serv & Adm Technology	60.28	54.42			60.28	54.42
Maintenance	75.05	68.53			75.05	68.53
Transportation	26.81	11.15			26.81	11.15
Interest on Long-Term Debt	0.49	0.01			0.49	0.01
Other	19.31	22.35			19.31	22.35
Business-Type			<u>20.72</u>	<u>10.31</u>	<u>20.72</u>	<u>10.31</u>
Total Expenses	<u>675.07</u>	<u>674.00</u>	<u>20.72</u>	<u>10.31</u>	<u>695.80</u>	<u>684.31</u>
Change in Net Position	35.11	34.12	6.86	2.71	41.97	36.83
Net Position July 1,	<u>183.77</u>	<u>149.65</u>	<u>3.28</u>	<u>0.57</u>	<u>187.06</u>	<u>150.22</u>
Net Position June 30,	<u>\$218.88</u>	<u>\$183.77</u>	<u>\$10.15</u>	<u>\$3.28</u>	<u>\$229.03</u>	<u>\$187.05</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, 2022 (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, 2022 and 2021.

TABLE 3
NET COST OF SERVICES (IN MILLIONS)

	Total Cost of Services <u>2022</u>	Total Cost of Services <u>2021</u>	Net Cost of Services <u>2022</u>	Net Cost of Services <u>2021</u>
Instruction	\$389.69	\$395.17	\$303.6	\$291.68
Pupils and Instructional Staff	103.43	100.25	86.89	80.32
General. & School Admin, Central
Services & Admin Technology	60.28	48.27	55.56	46.28
Maintenance	75.05	70.93	69.2	68.34
Transportation	26.81	22.45	20.93	16.95
Interest on Long-Term Debt	.49	.01	.49	.01
Other	19.31	22.94	19.31	22.94
Total Expenses	\$675.07	\$660.01	\$555.99	\$526.52

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 \$799,472,941 and expenditures of \$767,337,602. Governmental funds reported fund balances of \$60,063,545 which is an increase of \$32,135,338 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 \$27,583,235 and operating expenses of \$20,721,644 for fiscal year 2021. Total revenues increased \$14,567,366 and operating expenses increased \$10,413,230 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, 2022
(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 \$542,410,269, which included a local tax levy of \$59,813,124. Appropriations and other financing uses were budgeted at \$567,830,364. The District anticipated budgeted fund balance of \$12,725,637 and prior year encumbrances of \$234,991 in its 2021-2022 budget. General Fund revenues and other financing sources exceeded expenditures and other financing uses by \$6,938,251. Actual revenues and other financing sources were \$691,826,181 and expenditures and other financing uses were \$684,887,929.

The State of New Jersey reimbursed the District \$16,318,006 during the year ended June 30, 2022 for the employer's share of social security contributions for TPAF members and contributed \$100,138,142 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, 2022
(Unaudited)**

Capital Assets

At the end of fiscal year 2022, the District had \$394,402,997 invested in capital assets, \$393,925,217 in governmental activities and \$477,779 in business activities.

The table below reflects fiscal years 2022 and 2021 balances:

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$43.54	\$43.54			\$43.54	\$43.54
Construction in Progress	2.75				2.75	
Building & Building Improvements	324.02	321.46			324.02	321.46
Furniture and Equipment	14.41	12.06	\$0.37	\$0.16	14.78	12.22
Vehicles and Buses	1.21	0.13	0.11	0.11	1.32	0.24
Equipment under Installment Purchase Contracts	8.00	11.55			8.00	11.55
	<u>\$393.93</u>	<u>\$388.74</u>	<u>\$0.48</u>	<u>\$0.27</u>	<u>\$394.41</u>	<u>\$389.01</u>

Debt Administration

At June 30, 2022, the School District had \$205,809,299 of outstanding governmental fund debt. Of this amount, \$17,761,790 is for compensated absences; \$29,432,070 for leases; \$41,750,907 for various installment purchase contracts; \$185,000 for mortgage payable and \$116,679,532 in net pension liability. The Proprietary Fund had \$721,088 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, 2022 (Unaudited)

Economic Factors and Next Year's Budget

The District's 2022-2023 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, 2022
(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 2022-2023, 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, 2022
(Unaudited)**

Economic Factors and Next Year's Budget (continued)

The Advancement Via Individual Determination (AVID) program will continue to expand in 2022-2023. 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 2022-2023 budget is the manner in which the District is addressing needs of the school community.

The District has:

- Replaced the roof at Thomas A. Edison High School
- Renovated the restrooms at John E. Dwyer Technology Academy and Admiral William F. Halsey Academy
- Replaced baseball field turf at Williams Field.

Another highlight of the 2022-2023 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.

The Elizabeth Board of Education's 2022-2023 budget has been developed with these directives in mind. Amounts available for appropriations are \$563,004,346 from the general fund budget and \$131,425,869 from the Special Revenue budget for a total budget of \$694,430,215.

ELIZABETH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(Unaudited)

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, 2022.

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, 2022

	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
ASSETS			
Cash and cash equivalents	\$ 119,870,111	\$ 8,595,551	\$ 128,465,662
Receivables, net	26,274,400	3,024,128	29,298,528
Other Assets	81,920		81,920
Inventory		302,837	302,837
Right to Use Leased Assets, Net of Amortization	29,861,590		29,861,590
Capital assets:			
Land and Construction in progress	46,285,782		46,285,782
Other Capital Assets net of depreciation	<u>347,639,435</u>	<u>477,779</u>	<u>348,117,215</u>
Total assets	<u>570,013,238</u>	<u>12,400,295</u>	<u>582,413,533</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	<u>26,585,630</u>		<u>26,585,630</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 61,282,777	\$ 1,272,700	\$ 62,555,477
Payroll deductions payable	20,114,862		20,114,862
State unemployment insurance payable	630,444		630,444
Accrued interest payable	30,895		30,895
Accrued liabilities	3,649,293		3,649,293
Payable to state government	69,398		69,398
Unearned revenue	12,442,773	261,394	12,704,167
Noncurrent liabilities:			
Due within one year			
Leases, Installment purchase contracts and Mortgage payable	6,326,374		6,326,374
Compensated absences payable	311,454		311,454
Due beyond one year			
Leases, Installment purchase contracts and Mortgage payable	65,041,603		65,041,603
Compensated absences payable	17,450,336	721,088	18,171,424
Net pension liability	<u>116,679,532</u>		<u>116,679,532</u>
Total liabilities	<u>304,029,741</u>	<u>2,255,182</u>	<u>306,284,923</u>
DEFERRED INFLOWS OF RESOURCES			
Pension Related	<u>73,687,977</u>		<u>73,687,977</u>
NET POSITION			
Net investment in capital assets	351,989,310	477,779	352,467,090
Restricted for:			-
Special Revenue Fund	637,827		637,827
Capital Projects	49,973,985		49,973,985
Other Purposes	4,177,259		4,177,259
Unrestricted (deficit)	<u>(187,897,230)</u>	<u>9,667,333</u>	<u>(178,229,897)</u>
Total net position	<u>\$ 218,881,151</u>	<u>\$ 10,145,113</u>	<u>\$ 229,026,263</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, 2022

FUNCTIONS / PROGRAMS	Expenses	Indirect Expenses Allocation	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total				
Governmental activities:												
Instruction:												
Regular	\$ 147,389,777	\$ 79,697,869	\$ -	\$ 42,547,713	\$ -	\$ -	\$ (184,539,933)	\$ -	\$ -	\$ (184,539,933)		
Special education	66,286,787	32,938,016	-	31,411,329	-	-	(69,813,474)	-	-	(69,813,474)		
Other	33,538,989	17,721,643	-	10,279,412	-	-	(40,981,200)	-	-	(40,981,200)		
School-sponsored/Other instructional	6,439,436	2,936,684	-	1,704,214	-	-	(7,871,906)	-	-	(7,871,906)		
Community service	484,049	260,372	-	150,606	-	-	(593,816)	-	-	(593,816)		
Support services:												
Tuition	24,739,484	(24,739,484)	-	-	-	-	-	-	-	-		
Student & instruction related services	76,154,241	27,278,967	713,054	15,825,829	-	-	(86,894,324)	-	-	(86,894,324)		
School administrative services	19,678,235	288,279	-	405,570	-	-	(19,560,944)	-	-	(19,560,944)		
General administrative services	6,359,261	1,971,133	-	2,812,995	-	-	(5,517,399)	-	-	(5,517,399)		
Central Services & Admin Info Technology	30,932,419	1,048,893	-	1,502,691	-	-	(30,478,621)	-	-	(30,478,621)		
Plant operations and maintenance	70,937,293	4,095,206	-	5,849,574	-	-	(69,202,924)	-	-	(69,202,924)		
Pupil transportation	26,322,106	490,029	-	5,885,943	-	-	(20,926,191)	-	-	(20,926,191)		
Unallocated benefits	143,987,627	(143,987,627)	-	-	-	-	-	-	-	-		
Special schools	740,008	-	-	-	-	-	(740,008)	-	-	(740,008)		
Interest on long-term debt	494,036	-	-	-	-	-	(494,036)	-	-	(494,036)		
Unallocated depreciation	18,571,288	-	-	-	-	-	(18,571,288)	-	-	(18,571,288)		
Total governmental activities	675,074,993	-	713,054	118,375,875	-	-	(555,986,063)	-	-	(555,986,063)		
Business-type activities:												
Food Service	20,721,644	-	343,840	27,239,395	-	-	-	6,861,591	6,861,591	6,861,591		
Total business-type activities	20,721,644	-	343,840	27,239,395	-	-	-	6,861,591	6,861,591	6,861,591		
Total primary government	\$ 695,796,637	\$ -	\$ 1,056,894	\$ 145,615,271	\$ -	\$ -	(555,986,063)	\$ 6,861,591	\$ 6,861,591	(549,124,471)		
General revenues:												
Taxes:												
Property taxes, levied for general purpose												
Federal and State aid not restricted												59,813,124
Federal and State aid restricted												421,664,193
Miscellaneous income												88,125,528
Total general revenues												591,093,653
Change in net position												41,969,181
Net position-beginning												183,773,561
Net position-ending												229,026,264

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, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 83,380,194	\$ 4,932,393	\$ 31,557,524	\$ 119,870,111
Accounts receivable:				
State	5,233,464	1,399,634		6,633,099
Federal	366,043	8,444,740		8,810,784
Other	10,624,610	205,908		10,830,518
Interfund	7,294,941	2,749,640		10,044,582
Other Assets	81,920			81,920
Total assets	\$ 106,981,172	\$ 17,732,316	\$ 31,557,524	\$ 156,271,013
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 43,316,173	\$ 5,939,943		\$ 49,256,116
Payroll deductions payable	20,114,862			20,114,862
State unemployment insurance payable	630,444			630,444
Intergovernmental payable:				
State		69,398		69,398
Interfund payables	4,196,650	3,091,238	2,756,694	10,044,581
Accrued liabilities for workers compensation claims	3,649,293			3,649,293
Unearned revenue		12,442,773		12,442,773
Total liabilities	71,907,421	21,543,352	2,756,694	96,207,467
Fund balances:				
Restricted for:				
Capital reserve	21,173,155			21,173,155
State unemployment insurance	4,046,415			4,046,415
Capital projects fund			28,800,830	28,800,830
Scholarship funds		96,381		96,381
Student activity funds		541,446		541,446
Assigned to:				
Designated for subsequent year's expenditures	9,723,338			9,723,338
FFCRA/SEMI Des. for subs. year's expenditures	130,844			130,844
Unassigned:				
Special revenue fund (deficit)		(4,448,863)		(4,448,863)
Total fund balances	35,073,751	(3,811,036)	28,800,830	60,063,545
Total liabilities and fund balances	\$ 106,981,172	\$ 17,732,316	\$ 31,557,524	\$ 156,271,012

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, 2022

Total Fund Balances (Brought Forward)		\$60,063,545
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	\$761,181,930	
Accumulated Depreciation	<u>(367,256,713)</u>	
		393,925,218
Right to Use assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
		29,861,590
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	(116,679,532)	
Compensated Absences	(17,761,790)	
Leases Payable	(29,432,070)	
Installment Purchase Contracts Payable	(41,750,907)	
Mortgage Payable	<u>(185,000)</u>	
		(205,809,299)
Deferred Outflows and Inflows of resources are applicable to future periods and therefore are not reported in the funds.		
Deferred Outflows		
Pension related		26,585,630
Deferred Inflows:		
Pension related		(73,687,977)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.		
Accounts Payable - Pension Related	(12,026,661)	
Accrued Interest Payable	<u>(30,895.17)</u>	
		<u>(12,057,556)</u>
Net Position of Governmental Activities		<u><u>\$218,881,151</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, 2022

	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	6,257			6,257
Interest on Maintenance Reserve	927			927
Miscellaneous	21,411,479	771,083		22,182,562
Total revenues - local sources	81,303,931	771,083		82,075,014
State sources	566,283,429	45,535,697	4,790,521	616,609,647
Federal sources	1,421,104	36,320,179		37,741,282
Total revenues	649,008,464	82,626,958	4,790,521	736,425,944
EXPENDITURES:				
Current expense:				
Instruction:				
Regular	136,967,933			136,967,933
Special education	25,209,812	40,736,018		65,945,830
Other	30,687,775			30,687,775
School-sponsored/Other instructional	5,966,427			5,966,427
Community service	442,442			442,442
Support Services:				
Tuition	24,739,464			24,739,464
Student & instruction related services	54,691,806	17,071,772		71,763,577
School administrative services	16,064,409	3,613,826		19,678,235
General administrative services	6,213,411	145,850		6,359,261
Central Services & Admin Info Technology	29,145,794	2,394,746		31,540,540
Plant operations and maintenance	73,798,276			73,798,276
Pupil transportation	26,632,860			26,632,860
Unallocated benefits	205,496,318	11,211,207		216,707,524
Capital outlay	43,763,180	4,064,112	7,540,160	55,367,452
Special schools	740,008			740,008
Total expenditures	680,559,913	79,237,529	7,540,160	767,337,602
(Deficiency)/excess of revenues over/(under) expenditures	(31,551,449)	3,389,429	(2,749,639)	(30,911,659)
Other financing sources/(uses):				
Contribution to School Based Budgets	7,609,886	(7,609,886)		-
Operating transfers in/(out)	(4,328,016)	4,328,016		-
Leases (Non-Budget)	31,496,528			31,496,528
Installment purchase contract (Non-Budget)	-		31,550,469	31,550,469
Total other financing sources/(uses)	34,778,398	(3,281,870)	31,550,469	63,046,997
Excess/(deficit) of revenues and other financing sources/(uses) over expenditures	3,226,949	107,559	28,800,830	32,135,338
Fund balances, July 1 (Deficit)	31,846,802	(3,918,595)		27,928,207
Fund balances, June 30 (Deficit)	\$ 35,073,751	\$ (3,811,036)	\$ 28,800,830	\$ 60,063,545

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, 2022

Total net change in fund balances - *governmental funds* (B-2) \$ 32,135,338

Amounts reported for *governmental activities* in the Statement of Activities (A-2) are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the period.

Depreciation expense	\$ (18,571,288)	
Capital outlays	23,870,924	
Capital Assets not Capitalized	(117,930)	5,181,706

Capital outlays related to lease 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.

Leased Asset Additions	29,861,590	
Amortization Expense	(1,634,938)	28,226,652

District pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the District's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.

District pension contributions	11,534,656	
Add: Pension benefit	13,707,865	25,242,521

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.

Lease - Current Year		(29,861,590)
Installment purchase contract proceeds - Current Year		(31,550,469)

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

Payment of lease payable		2,523,035
Payment of installment purchase contract payable		4,272,173
Payment of mortgage payable		92,250

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, 2022

In the statement of activities, interest on long-term debt is accrued, regardless of when due. In governmental funds, interest is reported when due. The accrued interest is an addition in the reconciliation.

(489,472.53)

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 (+).

(664,554)

Change in net position of *governmental activities* (A-2)

\$ 35,107,590

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, 2022

		BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE
ASSETS		
Current Assets:		
Cash and cash equivalents	\$	8,595,551
Intergovernmental Accounts Receivable - State		38,268
Intergovernmental Accounts Receivable - Federal		2,979,872
Other Accounts Receivable		5,988
Inventories		302,837
Total Current Assets		<u>11,922,516</u>
Non-Current Assets:		
Furniture, machinery & equipment		5,158,059
Less accumulated depreciation		<u>(4,680,279)</u>
Total Non-Current Assets		<u>477,779</u>
Total assets	\$	<u><u>12,400,295</u></u>
LIABILITIES		
Current Liabilities:		
Accounts payable	\$	1,272,700
Unearned Revenue		<u>261,394</u>
Total Current Liabilities		<u>1,534,094</u>
Non-Current Liabilities		
Compensated Absences Payable		<u>721,088</u>
Total Non-Current Liabilities		<u>721,088</u>
Total liabilities	\$	<u><u>2,255,182</u></u>
NET POSITION		
Net investment in capital assets	\$	477,779
Unrestricted		<u>9,667,333</u>
Total net position	\$	<u><u>10,145,113</u></u>

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

EXHIBIT "B-5"

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE SCHOOL NUTRITION</u>
Operating revenues:		
Charges for services:		
Food sales - non-reimbursable programs	\$	311,441
Miscellaneous		32,399
		<hr/>
Total operating revenues		343,840
		<hr/>
Operating expenses:		
Cost of sales		
Reimbursable Program		8,501,633
Non-Reimbursable Programs		164,687
Salaries		8,183,524
Employee benefits		2,651,687
General supplies		525,631
Miscellaneous		644,296
Depreciation		50,187
		<hr/>
Total Operating expenses		20,721,644
		<hr/>
Operating income (loss)		(20,377,804)
		<hr/>
Non-operating revenues (expenses):		
State sources:		
State School Lunch Program		375,113
Federal sources:		
National School Lunch Program- SSO		15,987,371
School Breakfast Program- SSO		5,976,822
Fresh Fruit and Vegetables		404,147
Child and Adult Care Food Program		1,796,887
Child and Adult Care Food Program- Cash in Lieu		122,967
Summer Food Service Program		674,819
Summer Food Service Program- Admin		68,576
Emergency Operational Costs Reimbursement Program		785,632
P-EBT Administrative Cost Reimbursement		5,950
USDA Commodities		1,041,111
		<hr/>
Total non-operating revenues (expenses)		27,239,395
		<hr/>
Change in net position		6,861,591
		<hr/>
Total net position -beginning		3,283,521
		<hr/>
Total net position-ending	\$	<u>10,145,113</u>

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

EXHIBIT "B-6"

CITY OF ELIZABETH SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		<u>BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND FOOD SERVICE</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and other funds	\$	384,079
Payments to employees		(8,183,524)
Payments for employee benefits		(2,646,158)
Payments to suppliers		(7,980,953)
Net cash (used for) operating activities		<u>(18,426,555)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State Sources		336,845
Federal Sources		25,915,486
Net cash provided by non-capital financing activities		<u>26,252,331</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchases of capital assets		(260,220)
Net cash (used for) capital and related financing activities		<u>(260,220)</u>
Net increase in cash and cash equivalents		7,565,556
Cash and cash equivalents-beginning		<u>1,029,995</u>
Cash and cash equivalents-ending	\$	<u><u>8,595,551</u></u>
Reconciliation of operating (loss) to net cash provided by operating activities:		
Operating (loss)	\$	(20,377,804)
Adjustments to reconciled operating (loss) to net cash (used for) operating activities		
Depreciation		50,187
Non-cash transaction from federal government		1,041,111
Change in assets and liabilities:		
(Increase)/Decrease in other accounts receivable		(780)
(Increase)/Decrease in inventories		40,843
Increase/(Decrease) in unearned revenue		(6,900)
Increase/(Decrease) in accounts payable		806,117
Increase/(Decrease) in compensated absences		20,671
Net cash (used for) operating activities	\$	<u><u>(18,426,555)</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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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 leases and installment purchase contracts are reported as other financing sources.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

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, 2022 totaled \$32,661,199.

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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.

Proprietary Fund Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the School District enterprise funds are charges to customers for sales of food service. Operating expenses for enterprise funds include the cost of sales and services, administrative expense and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 related to pensions.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

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 related to pensions.

Leases

Lease liabilities represent obligations to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of the expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the option will be exercised. Payments for short-term leases with a term of 12 months or less are expensed as incurred and these leases are not included as lease liabilities or right to use assets on the statements of net position.

Right to Use Assets

Right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized in a systematic and rational manner over the life of the related lease.

Recently Adopted Accounting Pronouncements

Beginning with the year ended June 30, 2022, the District has implemented GASB Statement 87, *Leases*. GASB Statement 87 establishes criteria for accounting and financial reporting for leases. It creates a single model for lease accounting and requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. A Lessee is required to recognize a lease liability and an intangible right to use asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

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, 2022:

<u>Fund Type</u>	<u>Amount</u>
Cash in Bank:	
Governmental Funds	\$122,581,807
Proprietary Funds	<u>8,595,551</u>
Total Cash in Bank	\$131,177,358
Less: Reconciling Items	<u>(2,711,696)</u>
	<u><u>\$128,465,662</u></u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

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, 2022, 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 \$131,177,358, \$750,000 was covered by Federal Depository Insurance, \$31,557,524 was cash on hand with fiscal agents and \$98,869,834 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, 2022

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, 2022, the District had no investments.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 3: CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	Deletions & <u>Transfers</u>	Ending <u>Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$43,536,143			\$43,536,143
Construction in Progress		\$2,749,639		2,749,639
Total Capital Assets not being depreciated	<u>43,536,143</u>	<u>2,749,639</u>		<u>46,285,782</u>
Buildings & Building Improvements	592,628,608	14,473,575		607,102,182
Furniture and Equipment	38,861,491	4,399,926		43,261,416
Vehicles	7,847,400	2,129,855	(\$930,149)	9,047,106
Equipment under Installment Purchase Contracts	<u>55,485,444</u>			<u>55,485,444</u>
Totals at historical cost	<u>694,822,942</u>	<u>21,003,355</u>	<u>(930,149)</u>	<u>714,896,148</u>
Gross Assets (Memo only)	<u>738,359,085</u>	<u>23,752,994</u>	<u>(930,149)</u>	<u>761,181,930</u>
Less: Accumulated Depreciation				
Buildings & Building Improvements	(271,164,549)	(11,915,931)		(283,080,480)
Furniture and Equipment	(26,796,502)	(2,059,000)		(28,855,502)
Vehicles	(8,459,320)	(309,518)	(930,149)	(7,838,689)
Equipment under Installment Purchase Contracts	<u>(43,195,202)</u>	<u>(4,286,840)</u>		<u>(47,482,042)</u>
Totals: Accumulated Depreciation	<u>(349,615,574)</u>	<u>(18,571,288)</u>	<u>(930,149)</u>	<u>(367,256,713)</u>
Total capital assets being depreciated, net of depreciation	<u>345,207,369</u>	<u>2,432,067</u>		<u>347,639,435</u>
Total Governmental Activities (Net)	<u>\$388,743,512</u>	<u>\$5,181,706</u>		<u>\$393,925,217</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 3: CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Proprietary Activities:			
Furniture and Equipment	\$4,786,354	\$260,220	\$5,046,574
Vehicles	111,485		111,485
Totals at historical cost	<u>4,897,839</u>	<u>260,220</u>	<u>5,158,059</u>
Less: Accumulated Depreciation	<u>(4,630,092)</u>	<u>(50,187)</u>	<u>(4,680,279)</u>
Total Proprietary Fund Activities (Net)	<u>\$267,747</u>	<u>\$210,033</u>	<u>\$477,780</u>

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

Direct Expense of various functions	<u>\$18,571,288</u>
-------------------------------------	---------------------

NOTE 4: RIGHT TO USE LEASED ASSETS

The District has recorded two right to use leased assets. The assets are a right to use assets for leased buildings. The related lease is discussed in the Leases subsection of the Long-term obligations section of these notes. The right to use lease asset is amortized on a straight-line basis over the terms of the related leases.

Right to use asset activity for the year ended June 30, 2022 was as follows:

	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balances</u>
Governmental Funds:			
Right to Use Assets:			
Leased Buildings	<u>\$31,496,528</u>		<u>\$31,496,528</u>
Total Right to Use Assets	31,496,528		31,496,528
Less: Accumulated Amortization for:			
Leased Buildings		<u>\$1,634,938</u>	<u>(1,634,938)</u>
Total Accumulated Amortization		1,634,938	(1,634,938)
Governmental Funds - Right to Use assets, net	<u>\$31,496,528</u>	<u>\$1,634,938</u>	<u>\$29,861,590</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 5: 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.

The following is a summary of transactions of the governmental and proprietary funds that affect long-term liabilities for the year ended June 30, 2022:

Governmental Funds:

	Balance June 30, <u>2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2022</u>	Amounts due Within <u>one year</u>
Compensated Absences	\$17,097,236	\$664,554		\$17,761,790	\$311,454
Mortgage Note Payable	277,250		\$92,250	185,000	92,250
Leases Payable		31,496,528	2,064,458	29,432,070	1,615,910
Installment Purchase					
Contracts Payable	14,472,610	31,550,469	4,272,172	41,750,907	4,618,214
Net Pension Liability	157,198,229		40,518,697	116,679,532	
Total	<u>\$189,045,325</u>	<u>\$63,711,551</u>	<u>\$46,947,577</u>	<u>\$205,809,299</u>	<u>\$6,637,828</u>

Proprietary Funds:

	Balance June 30, <u>2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance June 30, <u>2022</u>	Amounts due Within <u>one year</u>
Compensated Absences	<u>\$700,418</u>	<u>\$20,670</u>		<u>\$721,088</u>	

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 5: 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, 2022:

Fiscal Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$92,250	\$4,563	\$96,813
2024	92,750		92,750
	<u>\$185,000</u>	<u>\$4,563</u>	<u>\$189,563</u>

Installment Purchase Contracts Payable

The District has entered into several long-term installment purchase contracts for copiers, buses, computer equipment, power equipment and energy savings improvements. The following is a schedule of the future minimum payments under the installment purchase contracts and the present value of the net minimum lease payments at June 30, 2022:

Fiscal Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$4,618,214	\$804,276	\$5,422,490
2024	5,719,891	631,321	6,351,212
2025	4,330,364	516,340	4,846,704
2026	3,126,041	403,623	3,529,665
2027	2,875,737	391,469	3,267,206
2028-32	9,600,134	1,415,179	11,015,313
2033-37	11,480,527	551,038	12,031,565
	<u>\$41,750,907</u>	<u>\$4,713,246</u>	<u>\$46,464,153</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 5: LONG-TERM LIABILITIES (CONTINUED)

Leases

The District has entered into two agreements to lease building space. The lease agreements qualify as other than short-term leases under GASB 87 and therefore, have been recorded at the present value of the future minimum lease payments as of the date of inception.

The first lease, dated February 26, 2020, has a term of 5 years with rights to renew for 4 additional terms of 5 years with the last option period ending June 30, 2045. The fixed monthly payment under the agreement ranges from 74,917 to 112,494. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 1.836%, which is the incremental borrowing rate to the District. The District has recorded this right to use assets with a net book value of \$17,818,504 at June 30, 2022. This asset is discussed in more detail in the right to use asset section of these notes.

The second lease, dated July 30, 2021, has a term of 5 years with rights to renew for 2 additional terms of 5 years with the last option period ending July 22, 2036. The Fixed monthly payment under the agreement ranges from 67,491 to 99,136. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 1.362%, which is the incremental borrowing rate to the District. The District has recorded this right to use assets with a net book value of \$12,043,086 at June 30, 2022. This asset is discussed in more detail in the right to use asset section of this note.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$1,615,910	\$472,724	\$2,088,634
2024	1,258,730	450,159	1,708,889
2025	1,295,130	429,957	1,725,087
2026	1,350,560	409,048	1,759,608
2027	1,389,072	387,389	1,776,461
2028-32	7,593,401	1,590,401	9,183,802
2033-37	7,749,772	953,614	8,703,386
2038-42	4,341,166	467,231	4,808,397
2043-45	2,838,329	81,055	2,919,384
	<u>\$29,432,070</u>	<u>\$5,241,578</u>	<u>\$34,673,648</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 6: 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, 2022

NOTE 6: 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, 2022

NOTE 6: 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, 2021 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>
2022	\$11,534,656	100%	-0-
2021	\$10,545,351	100%	-0-
2020	\$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>
2022	\$81,149,122	100%	-0-
2021	\$57,342,557	100%	-0-
2020	\$41,387,303	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, 2022, 2021 and 2020 \$16,318,006, \$15,779,387 and \$15,629,587, 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, 2022

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Public Employees Retirement System (PERS) (Continued)

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

Year Ended June 30,	<u>Amount</u>
2022	(\$25,224,577.60)
2023	(17,350,563.60)
2024	(11,096,198.60)
2025	(7,768,293.60)
2026	<u>2,310,625.40</u>
	<u>(\$59,129,008.00)</u>

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which rolled forward to June 30, 2021. These actuarial valuations used the following assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00%-6.00%
	Based on Years of Service
Thereafter	3.00%-7.00%
	Based on Years of Service
Investment Rate of Return	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, 2022

NOTE 7: 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, 2020 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 June 30, 2021) 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, 2021 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%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 7: 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% as of June 30, 2021. 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 100% 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, 2021, 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 pension liability	\$158,893,861.00	\$116,679,532.00	\$80,854,690.00

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 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, 2022

NOTE 7: 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, 2022 was as follows:

Net Pension Liability:	
Districts proportionate share	-0-
State's proportionate share associated with the District	<u>\$930,648,562</u>
	<u><u>\$930,648,562</u></u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 which was rolled forward to June 30, 2021. 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, 2021, the proportion of the TPAF net pension liability associated with the District was 1.9358188466% which was an increase of .0489024540 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized on-behalf pension expense and revenue of \$21,898,569.00 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, 2021 measurement date.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 7: ACCOUNTING AND FINANCIAL REPORTING FOR PENSION - GASB 68
(CONTINUED)

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	1.55%-4.45%
	Based on Years of Service
Thereafter	2.75%-5.65%
	Based on Years of Service
Investment Rate of Return	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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2022

NOTE 7: 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% at June 30, 2021) 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, 2021 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%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 7: 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 7.00% as of June 30, 2021. 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 100% 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 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 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, 2022

NOTE 8: 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	213,901
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	150,427
Inactive Plan Members or Beneficiaries Not Yet Receiving Benefits	<u>- 0 -</u>
Total Plan Members	<u>364,328</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 8: 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, 2022 was as follows:

Total OPEB Liability:	
District's Proportionate Share	\$-0-
State's Proportionate Share associated with the District	989,480,051
	989,480,051
	\$989,480,051

The total Non-Employer OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021.

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

For the year ended June 30, 2022, the District recognized on-behalf post-employment expense and revenue of \$70,955,926 in the government-wide financial statements for contributions provided by the State. This expense and revenue was based on the plans June 30, 2021 measurement date.

At June 30, 2021, the District's proportion was 1.6489231540 percent, which was an increase of .0311770916 from its proportion measured as of June 30, 2020.

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, 2022

NOTE 8: 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, 2021 was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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, 2021</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	2.75-5.65%*	3.00-7.00%*	Not Applicable

*- 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-2021. 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-2021. 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-2021 for current disabled retirees. Future disabled retirees was based on the Pub-2010 "Safety" (PFRS), "General" (PERS), and "Teachers" (TPAF/ABP) classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies for the periods July 1, 2015— June 30, 2018, July 1, 2014 — June 30, 2018, and July 1, 2013 - June 30, 2018 for TPAF, PERS and PFRS, respectively.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 8: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2022 through 2023 are reflected. For PPO the trend is initially 5.74% in fiscal year 2024, increasing to 12.93% in fiscal year 2025 and decreases to 4.50% after 11 years. For HMO the trend is initially 6.01% in fiscal year 2024, increasing to 15.23% in fiscal year 2025 and decreases to 4.5% after 11 years. For prescription drug benefits, the initial trend rate is 6.75% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Discount Rate

The discount rate for June 30, 2021 and June 30, 2020 was 2.16% and 2.21% 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, 2022

NOTE 8: 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, 2020 to June 30, 2021.

Balance at 6/30/20		\$1,096,993,000
Changes for the year:		
Service cost	\$57,177,574	
Interest	25,668,155	
Changes of Benefit Terms	(1,053,181)	
Differences between expected and actual experience	(170,718,587)	
Changes in assumptions or other inputs	976,197	
Membership Contributions	656,209	
Benefit payments - Net	<u>(20,219,316)</u>	
Net changes		<u>(107,512,949)</u>
Balance at 6/30/21		<u><u>\$989,480,051</u></u>

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, 2021, 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, 2021		
	1.00% Decrease (1.16%)	At Discount Rate (2.16%)	1.00% Increase (3.16%)
State of New Jersey's Proportionate Share of the total Non-Employer OPEB Liability associated with the District	\$1,185,241,767	\$989,480,051	\$835,329,450

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 8: ACCOUNTING AND FINANCIAL REPORTING FOR POST-RETIREMENT BENEFITS OTHER THAN PENSIONS - GASB 75 (CONTINUED)

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

The following presents the total Non-Employer OPEB liability associated with the District as of June 30, 2021, 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, 2021		
	<u>1.00%</u> <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	<u>1.00%</u> <u>Increase</u>
State of New Jersey's Proportionate Share of the total Non-Employer OPEB Liability associated with the District	\$800,987,316	\$989,480,051	\$1,242,611,864

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Non-Employer OPEB Liability

At June 30, 2021, the State reported deferred outflows of resources and deferred inflows of resources related to retired school employee's Non-Employer OPEB Liability associated with the District from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 149,159,723	\$ 296,960,556
Changes of assumptions	167,852,742	106,161,990
Changes in proportion	59,611,007	
	\$ 376,623,472	\$ 403,122,546

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 8: 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>Amount</u>
<u>June 30,</u>	
2022	(\$7,573,068)
2023	(\$7,573,068)
2024	(\$7,573,068)
2025	(\$7,573,068)
2026	(\$1,938,667)
Total	
Thereafter	\$5,731,863
	(\$26,499,074)

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, 2022

NOTE 9: 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 10: 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 2021-2022 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 11: 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, 2022

NOTE 11: 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:

Year Ended <u>June 30,</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>	<u>Analysis of Balance</u>	
				<u>Unemployment Insurance Payable</u>	<u>Restricted Fund Balance</u>
2022	\$1,355,127	\$1,223,019	\$4,676,858	630,444	4,046,415
2021	1,302,229	803,895	4,544,749	498,334	4,046,415
2020	920,487	501,777	4,046,415	N/A	N/A

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, 2022, total unpaid claims, including an estimate of claims that have been incurred but not yet reported (IBNR) to the administrative agent, totaled \$2,385,305 for worker's compensation and \$1,263,988 for auto/gen/E&O, with a grand total of \$3,649,293.

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, 2022

NOTE 12: COMPENSATED ABSENCES

The District accounts for compensated absences (e.g., unused vacation and sick leave) as directed by Governmental Accounting Standards Board Statement No. 16 (GASB 16), "Accounting for Compensated Absences". A liability for compensated absences attributable to services already rendered and not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits.

District employees are granted varying amounts of vacation and sick leave in accordance with the District's personnel policy and according to negotiated contracts. Upon termination, employees are paid for accrued vacation. Vacation days not used during the year may only be carried forward with approval from the Superintendent. Upon retirement, employees shall be paid by the District for the unused sick leave in accordance with the District's agreements with the various employee unions.

The liability for vested compensated absences of the governmental fund types are recorded in the district - wide statement of net position. As of June 30, 2022, a liability existed for compensated absences for governmental fund-types in the district- wide statement of net position of \$17,761,790.

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, 2022, a liability existed for compensated absences in the proprietary funds of \$721,088.

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, 2022

NOTE 13: FUND BALANCE

General Fund The table below reflects the District's Fund Balance at June 30, 2022 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:			
Capital Reserve	37,808,840	(16,635,686)	\$21,173,154
Maintenance Reserve	12,035,834	(12,035,834)	
State Unemployment Insurance	4,046,415		4,046,415
Assigned:			
Designated for Subsequent Year's Expenditures	9,723,338		9,723,338
FFCRA/SEMI- Designated for Subsequent Year's Expenditures	130,844		130,844
Encumbrances	116,226	(116,226)	
Unassigned (Deficit)	16,032,098	(16,032,098)	
	<u>\$79,893,595</u>	<u>(\$44,819,844)</u>	<u>\$35,073,751</u>

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 14: 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, 2022		\$680,559,913
Increased by:		
Transfer from General Fund to SFR- Inclusion		4,328,016
Less: Expenditures Allocated to Restricted Federal Resources		
as reported on Schedule D-2		7,609,885
		677,278,043
Less:		
Reimb. TPAF Pension & Social Security Contributions	\$116,456,148	
Leases	31,496,528	
		147,952,676
Adjusted General Fund Expenditures		529,325,367
Excess Surplus Percentage		4.00%
		21,173,015
Increased by:		
Extraordinary Aid (unbudgeted)	1,059,340	
Non-Public Transportation Aid (unbudgeted)	58,000	
		1,117,340
Maximum Unassigned General Fund Balance		22,290,354
Actual Unassigned General Fund Balance		16,032,099
Excess Surplus		-0-
Recapitulation of Excess Surplus, June 30, 2022		
Restricted for Excess Surplus - Designated for Subsequent Year's Expenditure		-0-
Restricted for Excess Surplus		-0-

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 14: CALCULATION OF EXCESS SURPLUS – BUDGETARY BASIS (CONTINUED)

Based on the preceding calculation, as of June 30, 2022, -\$0- is reported as Restricted Fund Balance Excess Surplus and is required to be appropriated for property tax relief in the 2022-23 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 2023-24 budget.

NOTE 15: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at June 30, 2022:

<u>Fund</u>	<u>Interfund Balance</u>	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$5,360,184	\$2,261,892
Special Revenue Fund	2,749,640	3,091,238
Capital Projects Fund		2,756,694
	\$8,109,824	\$8,109,824

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

NOTE 16: INVENTORY

Inventory in the Food Service Fund at June 30, 2022 consisted of the following:

Food and Supplies \$302,837

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, 2022

NOTE 17: DEFICIT FUND BALANCES / NET POSITION

The District has a deficit fund balance of \$3,811,036 in the Special Revenue Fund as of June 30, 2022 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 18: 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, 2022

NOTE 18: CAPITAL RESERVE ACCOUNT (CONTINUED)

The activity of the capital reserve during the year ended June 30, 2022, is as follows:

Balance, June 30, 2021 (Budgetary Basis)	\$	33,296,957
Deposits:		
Interest	\$	6,257
Board Resolution dated 06/16/22		<u>16,000,000</u>
		<u>16,006,257</u>
	\$	49,303,214
Withdrawals:		
Board Resolutions		<u>11,494,374</u>
Balance, June 30, 2022 (Budgetary Basis)	\$	<u><u>37,808,840</u></u>

NOTE 19: 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, 2022

NOTE 19: MAINTENANCE RESERVE (CONTINUED)

The activity of the maintenance reserve during the year ended June 30, 2022, is as follows:

Balance, June 30, 2021 (Budgetary Basis)		\$	10,000,000
Deposits:			
Interest	\$		927
Board Resolution dated 06/16/22			<u>3,000,000</u>
			<u>3,000,927</u>
		\$	13,000,927
Withdrawals:			
Budgeted			<u>965,093</u>
Balance, June 30, 2022 (Budgetary Basis)		\$	<u><u>12,035,834</u></u>

NOTE 20: 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 \$6,769,879. 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 FY2022.

City of Elizabeth School District
Notes to the Financial Statements
For the Fiscal Year Ending June 30, 2022

NOTE 21: SUBSEQUENT EVENTS

The Board of Education has evaluated subsequent events occurring after the financial statement date through March 14, 2023 which is the date the financial statements were available to be issued. Based upon this evaluation, the District has determined that no subsequent events needed to be disclosed.

REQUIRED SUPPLEMENTARY INFORMATION - PART II

BUDGETARY COMPARISON SCHEDULES

**CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	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	72,145	(17,855)
Interest on Capital Reserve	15,000	-	15,000	6,257	(8,743)
Interet on Maintenance Reserve	-	-	-	927	927
Miscellaneous	720,539	20,120,064	20,840,603	21,411,479	570,876
Total - local sources	60,638,663	20,120,064	80,758,727	81,303,931	545,204
State sources:					
Education adequacy aid	28,521,068	-	28,521,068	28,521,068	-
Equalization aid	380,559,188	-	380,559,188	380,559,188	-
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	3,000,000	-	3,000,000	4,059,340	1,059,340
Non-Public School Transportation Aid	-	-	-	58,000	58,000
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	1,128,973	1,128,973
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	80,020,149	80,020,149
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	29,306	29,306
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,959,714	18,959,714
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	16,318,006	16,318,006
Total - state sources	452,421,244	-	452,421,244	569,994,732	117,573,488
Federal sources:					
Medicaid Reimbursement	1,189,461	-	1,189,461	1,421,104	231,643
Total - federal sources	1,189,461	-	1,189,461	1,421,104	231,643
Total revenue	514,249,368	20,120,064	534,369,432	652,719,767	118,350,335
Expenditures:					
Current expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool	2,178,412	-	2,178,412	2,104,442	73,970
Kindergarten	7,083,710	(210,579)	6,873,131	6,633,322	239,809
Grades 1-5	52,135,561	(1,676,210)	50,459,351	47,551,178	2,908,173
Grades 6-8	28,168,103	(607,595)	27,560,508	26,303,264	1,257,244
Grades 9-12	39,568,378	(1,194,534)	38,373,844	36,280,148	2,093,696
Home instruction:					
Salaries of teachers	830,685	165,750	996,435	986,840	9,595
Purchased services	315,000	-	315,000	254,023	60,977
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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Regular programs - undistributed instruction:					
Other salaries for instruction	\$ 5,315,032	\$ 885,919	\$ 6,200,951	\$ 5,889,976	\$ 310,975
Purchased professional/ educational services	2,491,393	(1,084,097)	1,407,296	1,184,991	222,305
Other purchased services	4,352,144	(1,429,025)	2,923,119	2,763,999	159,120
Travel	26,340	18,875	45,215	16,810	28,405
General supplies	5,872,206	1,732,040	7,604,246	6,547,606	1,056,640
Textbooks	325,997	(22,925)	303,072	267,251	35,821
Other objects	227,585	11,030	238,615	184,083	54,532
Total regular programs	<u>148,891,146</u>	<u>(3,411,351)</u>	<u>145,479,795</u>	<u>136,967,933</u>	<u>8,511,862</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	464,429	-	464,429	313,064	151,365
Other salaries for instruction	98,206	-	98,206	90,954	7,252
General supplies	5,265	-	5,265	2,200	3,065
Total cognitive impaired - mild	<u>567,900</u>	<u>-</u>	<u>567,900</u>	<u>406,218</u>	<u>161,682</u>
Cognitive impaired - moderate:					
Salaries of teachers	681,523	(7,700)	673,823	658,934	14,889
General supplies	3,400	-	3,400	1,496	1,904
Total cognitive impaired - moderate	<u>684,923</u>	<u>(7,700)</u>	<u>677,223</u>	<u>660,430</u>	<u>16,793</u>
Learning/Language Disabilities:					
Salaries of teachers	5,921,927	(237,321)	5,684,606	5,386,202	298,404
Other salaries for instruction	2,196,164	232,050	2,428,214	2,303,030	125,184
General supplies	91,390	358	91,748	79,159	12,589
Total learning/language	<u>8,209,481</u>	<u>(4,913)</u>	<u>8,204,568</u>	<u>7,768,391</u>	<u>436,177</u>
Multiple disabilities:					
Salaries of teachers	491,614	95,430	587,044	509,640	77,404
Other salaries for instruction	204,412	(42,000)	162,412	147,572	14,840
Total multiple disabilities	<u>696,026</u>	<u>53,430</u>	<u>749,456</u>	<u>657,212</u>	<u>92,244</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, 2022**

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Behavioral disabilities:					
Salaries of teachers	\$ 289,626	\$ -	\$ 289,626	\$ 217,305	\$ 72,321
Other salaries for instruction	88,999	-	88,999	86,939	2,060
General supplies	4,165	-	4,165	-	4,165
Total behavioral disabilities	382,790	-	382,790	304,244	78,546
Autism					
Salaries of teachers	2,092,910	19,802	2,112,712	1,811,626	301,086
Other salaries for instruction	607,395	191,890	799,285	798,265	1,020
General supplies	60,110	-	60,110	37,772	22,338
Total autism	2,760,415	211,692	2,972,107	2,647,663	324,444
Resource room:					
Salaries of teachers	12,066,192	(293,128)	11,773,064	10,804,613	968,451
Purchased Professional -educational services	4,800	-	4,800	4,500	300
Total resource room	12,070,992	(293,128)	11,777,864	10,809,113	968,751
Preschool disabled:					
Salaries of teachers	1,434,624	74,650	1,509,274	1,479,933	29,341
Other salaries for instruction	671,912	(177,500)	494,412	470,460	23,952
General supplies	6,500	-	6,500	6,148	352
Total preschool disabled	2,113,036	(102,850)	2,010,186	1,956,541	53,645
Total special education	27,485,563	(143,469)	27,342,094	25,209,812	2,132,282
Bilingual education:					
Salaries of teachers	29,768,012	403,326	30,171,338	28,516,683	1,654,655
Other salaries for instruction	1,237,742	165,818	1,403,560	1,368,349	35,211
Purchased professional/ educational services	157,772	(1,100)	156,672	113,443	43,229
General supplies	648,645	283,214	931,859	686,858	245,001
Textbooks	6,610	-	6,610	2,442	4,168
Total bilingual education	31,818,781	851,258	32,670,039	30,687,775	1,982,264
School sponsored activities:					
Salaries	316,066	(4,700)	311,366	273,780	37,586
Travel	27,000	6,700	33,700	31,758	1,942
Other objects	82,338	23,842	106,180	79,383	26,797
Total school sponsored activities	425,404	25,842	451,246	384,921	66,325
School sponsored athletics:					
Salaries	2,105,038	37,686	2,142,724	2,018,833	123,891
Other purchased services	154,000	157,973	311,973	246,432	65,541
Other objects	460,000	72,815	532,815	525,176	7,639
Supplies and materials	140,000	1,300	141,300	110,103	31,197
Total school sponsored athletics	2,859,038	269,774	3,128,812	2,900,545	228,267

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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Before/After School Programs					
Instruction					
Salaries	\$ 1,614,006	\$ 15,850	\$ 1,629,856	\$ 1,193,423	\$ 436,433
Supplies and materials	3,200	-	3,200	2,256	944
Total before/after school	<u>1,617,206</u>	<u>15,850</u>	<u>1,633,056</u>	<u>1,195,679</u>	<u>437,377</u>
Summer School Programs -					
Instruction					
Salaries	2,091,383	(702,732)	1,388,651	1,388,643	8
Supplies and materials	9,000	-	9,000	8,999	1
Total summer school - Instruction	<u>2,100,383</u>	<u>(702,732)</u>	<u>1,397,651</u>	<u>1,397,641</u>	<u>10</u>
Summer School Programs -					
Support Services					
Salaries	241,000	(150,843)	90,157	87,640	2,517
Total summer school - Support Services	<u>241,000</u>	<u>(150,843)</u>	<u>90,157</u>	<u>87,640</u>	<u>2,517</u>
Community services:					
Salaries	562,500	(82,000)	480,500	442,442	38,058
Total community services	<u>562,500</u>	<u>(82,000)</u>	<u>480,500</u>	<u>442,442</u>	<u>38,058</u>
Total instruction	<u>216,001,021</u>	<u>(3,327,671)</u>	<u>212,673,350</u>	<u>199,274,389</u>	<u>13,398,961</u>
Undistributed expenditures:					
Undistributed expenditures -					
instruction:					
Tuition to other LEAs within the State - regular	6,167,632	90,200	6,257,832	5,321,359	936,473
Tuition to other LEAs within the State - special	12,501,955	(5,754,900)	6,747,055	4,451,804	2,295,251
Tuition to county vocational school districts - regular	600,000	39,300	639,300	639,300	-
Tuition to county vocational school districts - special	112,350	(30,000)	82,350	75,000	7,350
Tuition to county special services schools	1,552,952	(36,000)	1,516,952	1,271,922	245,030
Tuition to priv. sch for the disabled w/ State	11,495,223	1,796,883	13,292,106	12,596,148	695,958
Tuition - state facilities	658,813	(400,000)	258,813	208,813	50,000
Tuition - other	-	175,117	175,117	175,117	-
Total undistributed expenditures - instruction	<u>33,088,925</u>	<u>(4,119,400)</u>	<u>28,969,525</u>	<u>24,739,464</u>	<u>4,230,061</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, 2022**

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Attendance and social work services:					
Salaries	\$ 2,812,813	\$ 600,571	\$ 3,413,384	\$ 2,966,958	\$ 446,426
Supplies and materials	12,750	(176)	12,574	6,685	5,889
Total attendance and social work services	2,825,563	600,395	3,425,958	2,973,643	452,315
Health services:					
Salaries	4,541,248	99,468	4,640,716	4,243,290	397,426
Purchased professional and technical services	46,760	74,968	121,728	102,560	19,168
Supplies and materials	255,823	(63,231)	192,592	153,044	39,548
Other objects	3,695	3,850	7,545	4,384	3,161
Total health services	4,847,526	115,055	4,962,581	4,503,279	459,302
Other support services - students - related services:					
Salaries of other professional staff	3,287,010	(5,750)	3,281,260	2,870,727	410,533
Purchased professional educational services	2,979,540	62,000	3,041,540	2,616,896	424,644
Other support services - students - related services	6,266,550	56,250	6,322,800	5,487,623	835,177
Other support services - Regular					
Salaries of other professional staff	14,335,335	446,450	14,781,785	14,718,637	63,148
Purchased professional educational services	4,764,989	505,100	5,270,089	4,298,949	971,140
Supplies and materials	58,608	-	58,608	43,643	14,965
Total other support services - regular	19,158,932	951,550	20,110,482	19,061,230	1,049,252
Other support services - Guidance					
Salaries of other professional staff	6,917,997	281,515	7,199,512	6,997,081	202,431
Salaries of secretarial and clerical assistants	188,624	-	188,624	188,624	-
Purchased professional educational services	3,750	-	3,750	-	3,750
Other Purchased Professional Technical Services	427,168	86,400	513,568	333,459	180,109
Supplies and materials	280,500	2,269	282,769	261,873	20,896
Other objects	25,760	-	25,760	13,008	12,752
Total Other support services Guidance	7,843,799	370,184	8,213,983	7,794,046	419,937

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, 2022

	<u>Original Budget</u>	<u>Budget Transfers/ Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Other support services - students - special services:					
Salaries of other professional staff	\$ 7,382,184	\$ (57,189)	\$ 7,324,995	\$ 7,061,514	\$ 263,481
Purchased professional educational services	198,000	(30,650)	167,350	141,344	26,006
Other purchased services	25,000	-	25,000	2,031	22,969
Supplies and materials	80,500	-	80,500	79,355	1,145
Total other support services - students - special services	<u>7,685,684</u>	<u>(87,839)</u>	<u>7,597,845</u>	<u>7,284,244</u>	<u>313,601</u>
Improvement of instruction services:					
Salaries of supervisors of instruction	4,557,935	(188,000)	4,369,935	4,243,219	126,716
Salaries of other professional staff	177,881	-	177,881	177,881	-
Salaries of secretarial and clerical assistants	1,535,018	(77,000)	1,458,018	1,427,353	30,665
Purchased professional educational services	489,539	101,720	591,259	530,144	61,115
Other purchased services	72,500	(39,400)	33,100	6,390	26,710
Travel	-	40,000	40,000	4,396	35,604
Supplies and materials	87,500	(2,013)	85,487	48,380	37,107
Other objects	36,460	(640)	35,820	30,359	5,461
Total improvement of instruction services	<u>6,956,833</u>	<u>(165,333)</u>	<u>6,791,500</u>	<u>6,468,122</u>	<u>323,378</u>
Educational media services/ school library:					
Salaries	1,214,639	23,914	1,238,553	1,099,225	139,328
Purchased professional and technical services	8,500	-	8,500	3,000	5,500
Supplies and materials	25,797	3,411	29,208	17,394	11,814
Total educational media services/school library	<u>1,248,936</u>	<u>27,325</u>	<u>1,276,261</u>	<u>1,119,619</u>	<u>156,642</u>
Instructional staff training services:					
Purchased professional and technical services	33,720	-	33,720	-	33,720
Total instructional staff training services	<u>33,720</u>	<u>-</u>	<u>33,720</u>	<u>-</u>	<u>33,720</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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Support services general administration:					
Salaries	\$ 2,031,747	\$ (63,748)	\$ 1,967,999	\$ 1,958,161	\$ 9,838
Salaries of Attorneys	316,322	-	316,322	316,322	-
Legal services	1,800,000	-	1,800,000	1,505,956	294,044
Audit Fees	185,000	-	185,000	181,975	3,025
Other purchased professional services	470,000	192,739	662,739	637,607	25,132
Communications/telephone	1,599,616	(1)	1,599,615	1,256,725	342,890
Other purchased services	8,500	-	8,500	-	8,500
Supplies and materials	14,500	(300)	14,200	8,423	5,777
Judgments	-	110,000	110,000	108,646	1,354
Miscellaneous expenditures	79,337	186,963	266,300	239,595	26,705
BOE Membership dues and fees	26,663	(26,663)	-	-	-
Total support services general administration	6,531,685	398,990	6,930,675	6,213,411	717,264
Support services school administration:					
Salaries of principals/ asst. principals	11,229,159	287,348	11,516,507	11,127,869	388,638
Salaries of secretarial and clerical assistants	4,947,856	(6,170)	4,941,686	4,718,993	222,693
Other purchased services	-	6,850	6,850	6,500	350
Supplies and materials	148,050	7,196	155,246	118,385	36,861
Other objects	116,288	38,571	154,859	92,662	62,197
Total support services school administration	16,441,353	333,795	16,775,148	16,064,409	710,739
Central Services:					
Salaries	4,251,783	(13,500)	4,238,283	4,106,115	132,168
Purchase Professional Services	241,089	(111,589)	129,500	5,558	123,942
Purchased technical services	-	6,089	6,089	-	6,089
Miscellaneous Purchased Services	521,763	(114,304)	407,459	369,571	37,888
Supplies and materials	116,000	3,029	119,029	97,195	21,834
Other objects	186,000	(63,670)	122,330	78,157	44,173
Total central services	5,316,635	(293,945)	5,022,690	4,656,596	366,094
Admin.Info Technology					
Salaries	3,186,764	1,284,205	4,470,969	4,369,470	101,499
Purchased professional services	150,000	178,000	328,000	303,595	24,405
Other Purchased Services	3,152,549	337,288	3,489,837	3,486,609	3,228
Supplies and materials	770,260	15,646,709	16,416,969	16,325,128	91,841
Other objects	71,275	(10,500)	60,775	4,395	56,380
Total Admin.Info Technology	7,330,848	17,435,702	24,766,550	24,489,198	277,352

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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Salaries	\$ 3,156,574	\$ 116,000	\$ 3,272,574	\$ 2,830,554	\$ 442,020
Cleaning, repair and maintenance services	5,899,684	1,487,866	7,387,550	7,340,187	47,363
Supplies and materials	600,496	200,604	801,100	744,133	56,967
Total required maintenance for school facilities:	<u>9,656,754</u>	<u>1,804,470</u>	<u>11,461,224</u>	<u>10,914,874</u>	<u>546,350</u>
Operation and maintenance Custodial Services:					
Salaries	23,005,918	(662,052)	22,343,866	21,584,462	759,404
Purchased professional and technical services	273,136	137,701	410,837	367,158	43,679
Cleaning, repair and maintenance services	619,004	8,161,203	8,780,207	8,268,056	512,151
Rental of land and buildings	5,286,000	1,226,429	6,512,429	6,511,631	798
Lease Purchase-					
Energy Savings Imp Program	839,150	1,223,117	2,062,267	2,062,267	-
Other purchased property services	965,500	240,000	1,205,500	1,056,389	149,111
Insurance	2,800,000	332,000	3,132,000	3,112,331	19,669
General supplies	1,421,631	959,319	2,380,950	2,306,263	74,687
Energy (natural gas)	2,590,591	(169,344)	2,421,247	2,222,572	198,675
Energy (electricity)	5,254,803	541,305	5,796,108	5,793,524	2,584
Other objects	126,500	30,000	156,500	145,715	10,785
Total operation and maintenance of plant services	<u>43,182,233</u>	<u>12,019,678</u>	<u>55,201,911</u>	<u>53,430,368</u>	<u>1,771,543</u>
Care and upkeep of grounds					
Salaries	147,408	-	147,408	147,408	-
Miscellaneous Purchased Services	665,800	(101,779)	564,021	563,901	120
Total care and upkeep of grounds	<u>813,208</u>	<u>(101,779)</u>	<u>711,429</u>	<u>711,309</u>	<u>120</u>
Security					
Salaries	8,934,544	187,036	9,121,580	8,400,230	721,350
Miscellaneous Purchased Services	360,000	(58,874)	301,126	253,881	47,245
Supplies and materials	73,819	57,993	131,812	87,615	44,197
Total security	<u>9,368,363</u>	<u>186,155</u>	<u>9,554,518</u>	<u>8,741,725</u>	<u>812,793</u>
Student transportation services:					
Salaries for pupil transportation (between home and school) - regular	766,306	152,390	918,696	915,277	3,419
Salaries for pupil transportation (between home and school)-special	2,049,546	(37,000)	2,012,546	1,924,706	87,840
Salaries for pupil transportation (other than between home & school)	1,307,051	(83,400)	1,223,651	1,080,592	143,059

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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Student transportation services					
(continued):					
Management Fee - ESC & CTSA					
Transportation program	\$ 400,000	\$ 300,000	\$ 700,000	\$ 700,000	\$ -
Purchased professional and technical services	55,500	5,000	60,500	54,975	5,525
Cleaning, repair and maintenance services	200,000	297,460	497,460	445,890	51,570
Rental Payments - school buses	405,645	292,850	698,495	698,410	84
Contracted services - aid in lieu Non-public schools	220,000	19,000	239,000	220,200	18,800
Contracted services (between home and school) - vendors	5,750,246	(1,894,699)	3,855,547	3,809,580	45,967
Contracted services (other than between home and school) - vendors	604,000	98,000	702,000	614,825	87,175
Contracted services (special education)-vendors	1,744,856	(48,697)	1,696,159	1,685,678	10,481
Contracted services (special education)- ECS & CTSA	16,000,000	(1,339,780)	14,660,220	14,079,672	580,548
Supplies and materials	15,000	(7,000)	8,000	6,464	1,536
Transportation supplies	200,000	180,000	380,000	379,638	362
Miscellaneous expenditures	15,000	2,000	17,000	16,951	49
Total student transportation services	29,733,150	(2,063,876)	27,669,274	26,632,860	1,036,414
Employee benefits:					
Social security	9,100,000	826,794	9,926,794	9,287,884	638,910
Other retirement contributions - PERS	10,700,000	534,656	11,234,656	11,234,656	-
Other retirement contributions - Other	75,000	25,000	100,000	95,851	4,149
Unemployment compensation	50,000	(50,000)	-	-	-
Workers Compensation	2,600,000	235,000	2,835,000	2,834,643	357
Health Benefits	71,042,610	(5,849,061)	65,193,549	63,299,153	1,894,396
Tuition Reimbursement	800,000	(109,500)	690,500	660,894	29,606
Other employee benefits	1,200,000	777,573	1,977,573	1,627,088	350,485
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	1,128,973	(1,128,973)
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	80,020,149	(80,020,149)
On-behalf TPAF Long-Term Disability Insurance contributions (non-budgeted)	-	-	-	29,306	(29,306)
On-behalf TPAF Post Retirement medical contributions (non-budgeted)	-	-	-	18,959,714	(18,959,714)
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	16,318,006	(16,318,006)
Total employee benefits	95,567,610	(3,609,538)	91,958,072	205,496,318	(113,538,246)
Total undistributed expenditures	313,898,307	23,857,839	337,756,146	436,782,336	(99,026,191)
Total expenditures - current expense	529,899,328	20,530,168	550,429,496	636,056,725	(85,627,230)

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, 2022

	Original Budget	Budget Transfers/ Amendments	Final Budget	Actual	Variance Final to Actual
Capital Outlay:					
Equipment:					
Regular programs - instruction:					
School Sponsored Athletics	-	264,203	264,203	264,203	-
Undistributed expenditures:					
Support services -					
Instructional Staff	-	-	-	-	-
General Administration	-	99,900	99,900	99,900	-
School Administration	67,635	-	67,635	67,635	-
Admin Info Technology	-	73,451	73,451	73,451	-
Req. Maintenance for School Fac.	-	2,042,679	2,042,679	2,042,677	2
Custodial Services	146,482	330,759	477,241	477,131	110
School Buses - Regular	-	1,766,060	1,766,060	1,766,023	37
Total equipment	<u>214,117</u>	<u>4,620,887</u>	<u>4,835,004</u>	<u>4,834,854</u>	<u>149</u>
Facilities acquisition and construction services:					
Architectual/Engineeering services	4,552	-	4,552	-	4,552
Purchased professional and technical services	12,388	-	12,388	-	12,388
Construction services	99,157	1,202,180	1,301,336	1,301,179	157
Bldgs. Other than Lease Purchase Agreements	-	6,130,619	6,130,619	6,130,619	-
Total facilities acquisition and construction services	<u>116,097</u>	<u>7,332,799</u>	<u>7,448,895</u>	<u>7,431,798</u>	<u>17,097</u>
Assets acquired under leases (non-budgeted)					
Facilities	-	-	-	31,496,528	(31,496,528)
Total assets acquired under leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,496,528</u>	<u>(31,496,528)</u>
Interest Deposit to Capital Reserve	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total capital outlay	<u>345,214</u>	<u>11,953,686</u>	<u>12,298,899</u>	<u>43,763,180</u>	<u>(31,464,282)</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, 2022

	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	<u>604,441</u>	<u>136,512</u>	<u>740,953</u>	<u>740,008</u>	<u>945</u>
Total expenditures	<u>530,881,983</u>	<u>32,620,365</u>	<u>563,502,348</u>	<u>680,559,913</u>	<u>(117,057,567)</u>
Excess/(deficiency) of revenues over/(under) expenditures	(16,632,615)	(12,500,301)	(29,132,916)	(27,840,146)	1,292,768
Other financing sources/(uses):					
Transfer in - Contribution to School Based Budgets	8,000,003	40,834	8,040,837	7,609,885	(430,952)
Transfer to special revenue fund	(4,328,016)	-	(4,328,016)	(4,328,016)	-
Leases (non-budget)				31,496,528	31,496,528
Total other financing sources/(uses)	<u>3,671,987</u>	<u>40,834</u>	<u>3,712,821</u>	<u>34,778,397</u>	<u>31,065,576</u>
Excess/(deficiency) of revenues and other financing sources over/(under) expenditures	<u>(12,960,628)</u>	<u>(12,459,467)</u>	<u>(25,420,095)</u>	<u>6,938,251</u>	<u>32,358,344</u>
Fund balance, July 1	72,955,344	-	72,955,344	72,955,344	-
Fund balance, June 30	<u>\$ 59,994,716</u>	<u>\$ (12,459,467)</u>	<u>\$ 47,535,249</u>	<u>\$ 79,893,595</u>	<u>\$ 32,358,344</u>
Recapitulation:					
Restricted Fund Balance:					
Maintenance Reserve				\$ 12,035,834	
Capital reserve				37,808,840	
State Unemployment Insurance				4,046,415	
Assigned Fund Balance:					
Designated for Subsequent Year's Expenditures				9,723,338	
FFCRA/SEMI- Designated for Subsequent Year's Expenditures				130,844	
Year-End Encumbrances				116,226	
Unassigned Fund Balance				<u>16,032,099</u>	
				<u>\$ 79,893,595</u>	
Reconciliation to Governmental Funds Statements (GAAP):					
Last State Aid Payment not recognized on GAAP basis				<u>(44,819,844)</u>	
Fund Balance per Governmental Funds (GAAP)				<u>\$ 35,073,751</u>	
Recapitulation of excess/(deficiency) of revenues under expenditures:					
Adjustment for prior year encumbrances	\$ (234,991)	\$	\$ (234,991)	\$ (234,991)	\$
Budget amendment Capital Reserve		(11,494,374)	(11,494,374)	(11,494,374)	
Budget amendment Maintenance Reserve		(965,093)	(965,093)	(965,093)	
Budgeted fund balance	<u>(12,725,637)</u>		<u>(12,725,637)</u>	<u>19,632,709</u>	<u>32,358,346</u>
Total	<u>\$ (12,960,628)</u>	<u>\$ (12,459,467)</u>	<u>\$ (25,420,095)</u>	<u>\$ 6,938,251</u>	<u>\$ 32,358,346</u>

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMPARING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	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
Revenues:												
Local sources:												
Local tax levy	\$ 59,813,124	\$ 59,813,124	\$ -	\$ -	\$ -	\$ -	\$ 59,813,124	\$ 59,813,124	\$ -	\$ 59,813,124	\$ -	\$ -
Tuition from individuals	90,000	90,000	-	-	-	-	90,000	90,000	-	72,145	-	-
Interest on Capital reserve	15,000	15,000	-	-	-	-	15,000	15,000	-	6,257	-	-
Interest on Maintenance Reserve	-	-	-	-	-	-	-	-	-	927	-	-
Miscellaneous	720,539	720,539	-	20,120,064	20,120,064	-	20,840,603	20,840,603	-	21,411,479	-	-
Total - local sources	60,638,663	60,638,663	-	20,120,064	20,120,064	-	80,758,727	80,758,727	-	81,303,931	-	81,303,931
State sources:												
Transportation aid	5,189,194	5,189,194	-	-	-	-	5,189,194	5,189,194	-	5,189,194	-	-
Extraordinary aid	3,000,000	3,000,000	-	-	-	-	3,000,000	3,000,000	-	4,059,340	-	-
Special education aid	22,973,894	22,973,894	-	-	-	-	22,973,894	22,973,894	-	22,973,894	-	-
Education adequacy aid	28,521,068	28,521,068	-	-	-	-	28,521,068	28,521,068	-	28,521,068	-	-
Equalization aid	380,559,188	380,559,188	-	-	-	-	380,559,188	380,559,188	-	380,559,188	-	-
Security aid	12,177,900	12,177,900	-	-	-	-	12,177,900	12,177,900	-	12,177,900	-	-
Non-Public School Transportation Aid	-	-	-	-	-	-	-	-	-	58,000	-	-
On-behalf TPAF Contributory insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	1,128,973	-	-
On-behalf TPAF Pension contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	80,020,149	-	-
On-behalf TPAF Long Term Disability Insurance (non-budgeted)	-	-	-	-	-	-	-	-	-	29,306	-	-
On-behalf TPAF Post Retirement Medical contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	18,959,714	-	-
On-behalf TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-	-	16,318,006	-	-
Total - state sources	452,421,244	452,421,244	-	-	-	-	452,421,244	452,421,244	-	569,994,732	-	569,994,732
Federal sources:												
Medicaid Reimbursement	1,189,461	1,189,461	-	-	-	-	1,189,461	1,189,461	-	1,421,104	-	-
Total - federal sources	1,189,461	1,189,461	-	-	-	-	1,189,461	1,189,461	-	1,421,104	-	1,421,104
Total revenue	514,249,368	514,249,368	-	20,120,064	20,120,064	-	534,369,432	534,369,432	-	652,719,767	-	652,719,767
Expenditures:												
Current expenditures:												
Instruction-regular programs:												
Salaries of teachers:												
Preschool	2,178,412	2,178,412	-	-	-	-	2,178,412	2,178,412	-	2,104,442	-	-
Kindergarten	41,000	7,083,710	31,900	(242,479)	(310,579)	-	72,900	6,800,231	-	45,518	-	-
Grade 1-5	3,275,456	52,135,561	(626,103)	(1,050,107)	(1,076,210)	-	2,649,353	50,499,351	-	2,217,372	-	-
Grade 6-8	1,381,071	26,787,032	381,668,103	(934,297)	(607,593)	-	1,307,773	36,352,735	-	1,192,931	-	-
Grade 9-12	3,641,567	35,926,811	(792,037)	(402,497)	(1,194,534)	-	2,849,530	35,524,314	-	2,643,734	-	-
Home instruction:												
Salaries of teachers	830,685	830,685	165,750	-	-	-	996,435	996,435	-	986,840	-	-
Purchased Professional-Educational Services	315,000	315,000	-	-	-	-	315,000	315,000	-	254,023	-	-
Supplies	600	600	-	-	-	-	600	600	-	-	-	-
Regular programs - undistributed instruction:												
Other salaries for instruction	1,032,234	4,282,798	-	779,259	885,919	-	1,811,493	6,200,951	-	1,803,641	-	-
Purchased professional/educational services	2,427,288	64,105	2,491,393	(1,103,881)	(1,084,097)	-	1,323,407	83,889	-	1,112,192	-	-
Other purchased services	4,332,644	19,500	4,352,144	(1,436,475)	(1,429,025)	-	2,896,169	2,923,119	-	2,740,121	-	-
Travel	-	26,340	-	-	18,875	-	-	45,215	-	-	-	-
General supplies	792,872	5,079,334	5,872,206	1,148,881	583,159	-	1,941,753	5,662,483	-	1,707,699	-	-
Textbooks	229,000	96,997	325,997	(15,655)	(7,079)	-	213,145	89,927	-	212,725	-	-
Other objects	-	227,585	-	-	11,030	-	-	238,615	-	-	-	-
Total regular programs	20,477,829	128,413,317	148,891,146	(1,921,859)	(1,489,492)	-	18,551,970	145,479,795	-	17,021,038	-	17,021,038
Total expenditures	514,249,368	514,249,368	-	20,120,064	20,120,064	-	534,369,432	534,369,432	-	652,719,767	-	652,719,767
Total - federal sources	1,189,461	1,189,461	-	-	-	-	1,189,461	1,189,461	-	1,421,104	-	1,421,104
Total revenue	514,249,368	514,249,368	-	20,120,064	20,120,064	-	534,369,432	534,369,432	-	652,719,767	-	652,719,767

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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	-	464,429	\$	-	-	\$	-	464,429	\$	-	464,429	\$
Other salaries for instruction	-	98,206		-	-		-	98,206		-	98,206	
General supplies	-	5,265		-	-		-	5,265		-	5,265	
Total cognitive impaired - mild	-	567,900		-	-		-	567,900		-	567,900	
Cognitive impaired - moderate:												
Salaries of teachers	-	681,523		-	(7,700)		-	673,823		-	673,823	
General supplies	-	3,400		-	-		-	3,400		-	3,400	
Total cognitive impaired - moderate	-	684,923		-	(7,700)		-	677,223		-	677,223	
Learning/Language Disabilities (204):												
Salaries of teachers	284,886	5,057,041		(115,770)	(237,321)		169,116	5,151,090		169,130	5,217,072	
Other salaries for instruction	363,500	2,196,164		54,250	2,428,214		417,830	1,885,584		417,446	2,303,030	
General supplies	9,500	81,890		358	91,748		5,500	82,248		8,805	79,159	
Total learning/language disabilities	657,966	7,551,515		(61,120)	(4,913)		596,846	8,204,588		595,381	7,173,010	
Behavioral Disabilities (209):												
Salaries of teachers	-	289,626		-	-		-	289,626		-	289,626	
Other salaries for instruction	-	88,999		-	-		-	88,999		-	88,999	
General supplies	-	4,165		-	-		-	4,165		-	4,165	
Total behavioral disabilities	-	382,790		-	-		-	382,790		-	382,790	
Multiple disabilities (212):												
Salaries of teachers	-	491,614		-	95,430		-	587,044		-	587,044	
Other salaries for instruction	-	204,412		-	(42,000)		-	162,412		-	162,412	
General supplies	-	696,026		-	53,430		-	749,456		-	749,456	
Total multiple disabilities	-	1,392,052		-	106,860		-	1,498,912		-	1,498,912	
Resource Room/Center (213):												
Salaries of teachers	164,311	11,901,881		(39,344)	(253,784)		124,967	11,648,097		101,561	10,804,613	
Other salaries for instruction	4,800	204,412		-	-		4,800	204,412		4,500	147,572	
General supplies	199,111	11,901,881		(39,344)	(253,784)		159,767	11,648,097		156,063	10,804,613	
Total Resource Room/Center	368,222	12,008,174		(78,688)	(791,568)		288,534	11,896,606		262,024	10,956,800	
Autism (214):												
Salaries of teachers	95,426	1,997,484		3,885	15,917		99,311	2,013,401		99,311	1,712,315	
Other salaries for instruction	-	607,395		-	191,890		-	799,285		-	798,265	
General supplies	40,000	20,110		-	60,110		40,000	20,110		37,669	103	
Total Autism	135,426	2,625,989		3,885	207,897		139,311	2,832,796		136,980	2,510,683	
French/ dual language - full-time												
Salaries of teachers	1,434,624	1,434,624		74,650	1,509,274		1,509,274	1,509,274		1,479,933	1,479,933	
Other salaries for instruction	671,912	671,912		(177,500)	494,412		494,412	494,412		470,460	470,460	
General supplies	2,113,056	2,113,056		(102,850)	2,010,186		2,010,186	2,010,186		1,956,541	1,956,541	
Total French/ dual language - full-time	4,219,592	4,219,592		39,350	4,013,872		4,013,872	4,013,872		3,946,854	3,946,854	
Total special education	3,075,539	24,410,024		(199,429)	27,465,563		2,876,110	24,465,884		2,794,953	25,209,812	

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Bilingual education (240/244):												
Salaries of teachers	\$ -	\$ 29,768,012	\$ 29,768,012	\$ -	\$ 403,326	\$ 403,326	\$ -	\$ 30,171,338	\$ 30,171,338	\$ -	\$ 28,516,683	\$ 28,516,683
Other salaries for instruction	-	1,237,742	1,237,742	-	165,818	165,818	-	1,403,560	1,403,560	-	1,368,349	1,368,349
Purchased professional/educational services	-	157,772	157,772	-	(1,100)	156,672	-	112,443	112,443	-	113,443	113,443
General supplies	-	648,645	648,645	-	283,214	283,214	-	931,859	931,859	-	686,858	686,858
Textbooks	-	6,610	6,610	-	-	6,610	-	-	6,610	-	2,442	2,442
Total bilingual education	-	31,818,781	31,818,781	-	851,258	851,258	-	32,670,039	32,670,039	-	30,687,775	30,687,775
School-Sponsored Curricular/Extracurricular Activities - Instruction												
Salaries	-	316,066	316,066	-	(4,700)	311,366	-	311,266	311,266	-	273,780	273,780
Travel	-	27,000	27,000	-	6,700	33,700	-	33,700	33,700	-	31,758	31,758
Other objects	-	82,338	82,338	-	23,842	23,842	-	106,180	106,180	-	79,383	79,383
Total School-Sponsored Curricular/Extracurricular Activities - Instruction	-	425,404	425,404	-	25,842	25,842	-	451,246	451,246	-	384,921	384,921
School sponsored athletics												
Salaries	2,105,038	2,105,038	2,105,038	37,686	(4,700)	37,686	2,142,724	-	2,142,724	2,018,833	-	2,018,833
Other purchased services	154,000	154,000	154,000	157,973	-	157,973	311,973	-	246,432	246,432	-	246,432
Supplies and materials	460,000	460,000	460,000	72,815	-	72,815	532,815	-	532,815	525,176	-	525,176
Other objects	140,000	140,000	140,000	1,300	-	1,300	141,300	-	141,300	110,103	-	110,103
Total school sponsored athletics	3,259,038	3,259,038	3,259,038	269,774	-	269,774	3,128,812	-	3,128,812	2,900,545	-	2,900,545
Before/After School Programs - Instruction												
Salaries	1,614,006	1,614,006	1,614,006	15,850	-	15,850	1,629,856	-	1,629,856	1,191,423	-	1,191,423
Supplies and materials	3,200	3,200	3,200	-	-	-	3,200	-	3,200	2,256	-	2,256
Total before/after school programs - Instruction	1,617,206	1,617,206	1,617,206	15,850	-	15,850	1,633,056	-	1,633,056	1,193,679	-	1,193,679
Summer School Programs - Instruction												
Salaries	2,091,383	2,091,383	2,091,383	(702,732)	-	(702,732)	1,388,651	-	1,388,651	1,388,643	-	1,388,643
General Supplies	9,000	9,000	9,000	-	-	-	9,000	-	9,000	8,999	-	8,999
Total Summer School Programs - Instruction	2,100,383	2,100,383	2,100,383	(702,732)	-	(702,732)	1,397,651	-	1,397,651	1,397,642	-	1,397,642
Summer School Programs - Support Services												
Salaries	241,000	241,000	241,000	(150,843)	-	(150,843)	90,157	-	90,157	87,640	-	87,640
Total Summer School Programs - Support Services	241,000	241,000	241,000	(150,843)	-	(150,843)	90,157	-	90,157	87,640	-	87,640
Community services:												
Salaries	562,500	562,500	562,500	(82,000)	-	(82,000)	480,500	-	480,500	442,442	-	442,442
Total community services	562,500	562,500	562,500	(82,000)	-	(82,000)	480,500	-	480,500	442,442	-	442,442
Total Instruction	30,933,495	185,067,526	216,001,021	(3,771,239)	(556,432)	(3,327,671)	28,162,256	184,511,094	212,673,350	25,839,949	173,434,440	199,274,389

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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
Undistributed expenditures:												
Undistributed expenditures - Instruction:												
Tuition to other LEAs within the State - regular	6,167,632	6,167,632	90,200	90,200	90,200	6,257,832	6,257,832	6,257,832	5,321,359	5,321,359	5,321,359	4,451,804
Tuition to other LEAs within the State - special	12,501,955	12,501,955	(5,754,900)	(5,754,900)	(5,754,900)	6,747,055	6,747,055	6,747,055	639,300	639,300	639,300	75,000
Tuition to county vocational school districts - regular	600,000	600,000	39,300	39,300	39,300	639,300	639,300	639,300	1,271,922	1,271,922	1,271,922	12,596,148
Tuition to county vocational school districts - special	112,350	112,350	(30,000)	(30,000)	(30,000)	82,350	82,350	82,350	208,813	208,813	208,813	175,117
Tuition to county special services schools	1,552,952	1,552,952	(36,000)	(36,000)	(36,000)	1,516,952	1,516,952	1,516,952	3,281,260	3,281,260	3,281,260	2,616,896
Tuition to priv. sch for the disabled w/ State	11,495,223	11,495,223	1,796,883	1,796,883	1,796,883	13,292,106	13,292,106	13,292,106	4,321,370	4,321,370	4,321,370	2,870,727
Tuition - state facilities	658,813	658,813	(400,000)	(400,000)	(400,000)	258,813	258,813	258,813	2,616,896	2,616,896	2,616,896	5,487,623
Tuition - other	588,813	588,813	175,117	175,117	175,117	763,934	763,934	763,934	19,061,230	19,061,230	19,061,230	15,008
Total undistributed expenditures - instruction	33,088,925	33,088,925	(4,119,400)	(4,119,400)	(4,119,400)	28,969,525	28,969,525	28,969,525	24,739,464	24,739,464	24,739,464	2,966,558
Attendance and social work services:												
Salaries	329,958	329,958	9,430	9,430	9,430	339,388	339,388	339,388	3,413,384	3,413,384	3,413,384	6,685
Supplies and materials	12,750	12,750	(176)	(176)	(176)	12,574	12,574	12,574	3,086,570	3,086,570	3,086,570	6,685
Total attendance and social work services	329,958	329,958	9,430	9,430	9,430	339,388	339,388	339,388	3,425,958	3,425,958	3,425,958	13,370
Health services:												
Salaries	58,035	58,035	(1,500)	(1,500)	(1,500)	56,535	56,535	56,535	4,640,716	4,640,716	4,640,716	4,201,302
Purchased professional and tech. services	46,760	46,760	74,968	74,968	74,968	121,728	121,728	121,728	102,560	102,560	102,560	102,560
Supplies and materials	109,973	109,973	(63,231)	(63,231)	(63,231)	33,655	33,655	33,655	192,592	192,592	192,592	153,044
Other objects	2,695	2,695	3,850	3,850	3,850	7,545	7,545	7,545	4,384	4,384	4,384	4,384
Total health services	218,463	218,463	800	800	800	219,265	219,265	219,265	4,968,581	4,968,581	4,968,581	4,373,770
Other support services - students - related services:												
Salaries of other professional staff	3,287,010	3,287,010	(5,750)	(5,750)	(5,750)	3,281,260	3,281,260	3,281,260	2,870,727	2,870,727	2,870,727	2,870,727
Purchased professional educational services	2,979,540	2,979,540	63,000	63,000	63,000	3,041,540	3,041,540	3,041,540	2,616,896	2,616,896	2,616,896	2,616,896
Total other support services - students - related services	6,266,550	6,266,550	57,250	57,250	57,250	6,322,800	6,322,800	6,322,800	5,487,623	5,487,623	5,487,623	5,487,623
Other support services - Extraordinary												
Salaries	14,335,335	14,335,335	446,450	446,450	446,450	14,781,785	14,781,785	14,781,785	14,718,637	14,718,637	14,718,637	14,718,637
Purchased professional educational services	4,764,989	4,764,989	505,100	505,100	505,100	5,270,089	5,270,089	5,270,089	4,298,949	4,298,949	4,298,949	4,298,949
Supplies and materials	58,608	58,608	-	-	-	58,608	58,608	58,608	43,643	43,643	43,643	43,643
Total other support services - Extraordinary	19,158,932	19,158,932	951,550	951,550	951,550	20,110,482	20,110,482	20,110,482	19,061,230	19,061,230	19,061,230	19,061,230
Other support services - Guidance												
Salaries of other professional staff	558,519	558,519	96,656	96,656	96,656	655,175	655,175	655,175	601,348	601,348	601,348	6,997,081
Salaries of secretarial and clerical assistants	188,624	188,624	-	-	-	188,624	188,624	188,624	188,624	188,624	188,624	188,624
Purchased professional educational services	3,750	3,750	-	-	-	3,750	3,750	3,750	3,750	3,750	3,750	3,750
Other Purchased Prof. and Tech. Services	427,168	427,168	86,400	86,400	86,400	513,568	513,568	513,568	313,459	313,459	313,459	313,459
Supplier and materials	250,000	250,000	30,500	30,500	30,500	280,500	280,500	280,500	242,167	242,167	242,167	261,873
Other objects	25,760	25,760	-	-	-	25,760	25,760	25,760	15,008	15,008	15,008	13,008
Total Other support services - Guidance	1,026,653	1,026,653	7,843,799	7,843,799	7,843,799	8,213,943	8,213,943	8,213,943	1,045,148	1,045,148	1,045,148	6,748,898

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Other support services -												
Child Study Teams												
Salaries of other professional staff	7,382,184	7,382,184		(57,189)		(57,189)	7,324,995		7,324,995	7,061,514		7,061,514
Purchased professional educational services	198,000	198,000		(30,650)		(30,650)	167,350		167,350	141,344		141,344
Other purchased services	25,000	25,000		-		-	25,000		25,000	2,031		2,031
Supplies and materials	80,500	80,500		-		-	80,500		80,500	79,355		79,355
Total other support services -	7,685,684	7,685,684		(87,839)		(87,839)	7,597,845		7,597,845	7,284,244		7,284,244
Improvement of instruction services:												
Salaries of supervisors of instruction	4,557,935	4,557,935		(188,000)		(188,000)	4,369,935		4,369,935	4,243,219		4,243,219
Salaries of other professional staff	177,881	177,881		-		-	177,881		177,881	177,881		177,881
Salaries of instructional and clerical assistants	1,535,018	1,535,018		(77,000)		(77,000)	1,458,018		1,458,018	1,427,353		1,427,353
Purchased professional educational services	489,539	489,539		101,720		101,720	591,259		591,259	530,144		530,144
Other purchased services	72,500	72,500		(39,400)		(39,400)	33,100		33,100	6,390		6,390
Travel	-	-		40,000		40,000	40,000		40,000	4,396		4,396
Supplies and materials	87,500	87,500		(2,013)		(2,013)	85,487		85,487	48,380		48,380
Other objects	36,460	36,460		(640)		(640)	35,820		35,820	30,359		30,359
Total improvement of instruction services	6,956,833	6,956,833		(165,333)		(165,333)	6,791,500		6,791,500	6,468,122		6,468,122
Educational media services/ school library:												
Salaries	-	1,214,639		-	23,914	23,914	-	1,238,553	1,238,553	-	1,099,225	1,099,225
technical services	8,500	8,500		-	-	-	8,500		8,500	3,000		3,000
Supplies and materials	-	25,797		-	3,411	3,411	-	29,208	29,208	-	17,394	17,394
Total educational media services/school library	8,500	1,240,436		-	27,325	27,325	8,500	1,267,761	1,276,261	3,000	1,116,619	1,119,619
Instructional staff training services:												
Purchased professional and technical services	-	33,720		-	-	-	-	33,720	33,720	-	-	-
Total instructional staff training services	-	33,720		-	-	-	-	33,720	33,720	-	-	-
Support service general administration:												
Salaries	2,031,747	2,031,747		(63,748)		(63,748)	1,967,999		1,967,999	1,958,161		1,958,161
Salaries of Attorneys	316,322	316,322		-		-	316,322		316,322	316,322		316,322
Legal services	1,800,000	1,800,000		-		-	1,800,000		1,800,000	1,505,956		1,505,956
Audit Fees	185,000	185,000		-		-	185,000		185,000	181,975		181,975
Other purchased professional services	470,000	470,000		192,739		192,739	662,739		662,739	637,607		637,607
Communications/telephone	1,599,616	1,599,616		(1)		(1)	1,599,615		1,599,615	1,256,725		1,256,725
Other purchased services	8,500	8,500		-		-	8,500		8,500	-		-
General Supplies	14,500	14,500		(300)		(300)	14,200		14,200	8,423		8,423
Judgments Against the School Entity	-	-		110,000		110,000	110,000		110,000	108,646		108,646
Miscellaneous expenditures	79,337	79,337		186,963		186,963	266,300		266,300	239,595		239,595
BOE Membership dues and fees	26,663	26,663		(26,663)		(26,663)	-		-	-		-
Total support service general administration	6,531,685	6,531,685		398,990		398,990	6,930,675		6,930,675	6,213,411		6,213,411

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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
Support services school administration:												
Salaries of principals/ asst. principals	451,850	11,229,309	\$ -	287,348	287,348	\$ -	451,850	11,516,507	\$ -	451,850	11,064,657	10,676,019
Salaries of secretarial and administrative	400,000	4,947,856	54,310	(60,480)	(6,170)	6,850	339,520	4,941,686	4,902,166	339,520	4,902,166	4,379,473
Other purchased services	-	148,050	4,895	2,301	7,196	6,850	2,301	152,945	152,945	2,300	152,945	6,000
Supplies and materials	-	116,288	38,571	-	38,571	-	-	154,859	154,859	-	154,859	116,085
Other objects	-	-	-	-	-	-	-	-	-	-	-	92,662
Total support services school administration	851,850	15,589,503	98,179	(58,179)	391,974	15,981,477	793,671	16,775,148	16,775,148	793,670	15,270,739	16,064,409
Central Services:												
Salaries	4,251,783	4,251,783	(13,500)	(13,500)	4,238,283	-	4,238,283	4,106,115	4,106,115	4,238,283	4,106,115	4,106,115
Purchase Professional Services	241,089	241,089	(111,589)	(111,589)	129,500	-	129,500	5,558	5,558	129,500	5,558	5,558
Purchase Technical Services	-	-	6,089	6,089	6,089	-	6,089	6,089	6,089	6,089	6,089	6,089
Miscellaneous Purchased Services	521,763	521,763	(114,304)	(114,304)	407,459	-	407,459	369,571	369,571	407,459	369,571	369,571
Supplies and materials	116,000	116,000	3,029	3,029	119,029	-	119,029	97,195	97,195	119,029	97,195	97,195
Miscellaneous Exp/Other objects	186,000	186,000	(63,670)	(63,670)	122,330	-	122,330	78,157	78,157	122,330	78,157	78,157
Total Central Services	5,316,635	5,316,635	(93,945)	(93,945)	5,022,690	-	5,022,690	4,656,596	4,656,596	5,022,690	4,656,596	4,656,596
Admin. Info Technology												
Salaries	3,186,764	3,186,764	1,284,205	1,284,205	4,470,969	-	4,470,969	4,369,470	4,369,470	4,470,969	4,369,470	4,369,470
Purchased professional services	150,000	150,000	178,000	178,000	328,000	-	328,000	303,595	303,595	328,000	303,595	303,595
Other purchased services	3,152,549	3,152,549	337,288	337,288	3,489,837	-	3,489,837	3,486,609	3,486,609	3,489,837	3,486,609	3,486,609
Supplies and materials	770,260	770,260	15,646,709	15,646,709	16,416,969	-	16,416,969	16,323,128	16,323,128	16,416,969	16,323,128	16,323,128
Other objects	71,275	71,275	(10,500)	(10,500)	60,775	-	60,775	4,395	4,395	60,775	4,395	4,395
Total Admin. Info Technology	7,330,848	7,330,848	17,435,702	17,435,702	24,766,550	-	24,766,550	24,489,198	24,489,198	24,766,550	24,489,198	24,489,198
Required maintenance for school facilities:												
Salaries	3,156,574	3,156,574	116,000	116,000	3,272,574	-	3,272,574	2,830,554	2,830,554	3,272,574	2,830,554	2,830,554
Cleaning, repair and maintenance services	5,899,684	5,899,684	1,487,866	1,487,866	7,387,550	-	7,387,550	7,340,187	7,340,187	7,387,550	7,340,187	7,340,187
General Supplies	600,096	600,096	200,604	200,604	801,100	-	801,100	744,133	744,133	801,100	744,133	744,133
Total required maintenance for school facilities:	9,656,354	9,656,354	1,804,470	1,804,470	11,461,224	-	11,461,224	10,914,874	10,914,874	11,461,224	10,914,874	10,914,874
Operation and maintenance Custodial Services:												
Salaries	21,005,918	23,005,918	(662,052)	(662,052)	22,343,866	-	22,343,866	21,584,462	21,584,462	22,343,866	21,584,462	21,584,462
Purchased professional and technical services	273,136	273,136	137,701	137,701	410,837	-	410,837	367,158	367,158	410,837	367,158	367,158
Cleaning, repair and maintenance services	619,004	619,004	8,161,203	8,161,203	8,780,207	-	8,780,207	8,268,056	8,268,056	8,780,207	8,268,056	8,268,056
Rental of land and buildings	5,286,000	5,286,000	1,226,429	1,226,429	6,512,429	-	6,512,429	6,511,631	6,511,631	6,512,429	6,511,631	6,511,631
Lease Purchase- Energy Savings Imp Prog	839,150	839,150	1,223,117	1,223,117	2,062,267	-	2,062,267	2,062,267	2,062,267	2,062,267	2,062,267	2,062,267
Other purchased property	965,500	965,500	240,000	240,000	1,205,500	-	1,205,500	1,056,389	1,056,389	1,205,500	1,056,389	1,056,389
Insurance	2,800,000	2,800,000	332,000	332,000	3,132,000	-	3,132,000	3,112,331	3,112,331	3,132,000	3,112,331	3,112,331
General supplies	1,421,631	1,421,631	959,319	959,319	2,380,950	-	2,380,950	2,306,263	2,306,263	2,380,950	2,306,263	2,306,263
Energy (natural gas)	2,590,591	2,590,591	(169,344)	(169,344)	2,421,247	-	2,421,247	2,322,572	2,322,572	2,421,247	2,322,572	2,322,572
Energy (electricity)	5,254,803	5,254,803	541,305	541,305	5,796,108	-	5,796,108	5,796,108	5,796,108	5,796,108	5,796,108	5,796,108
Other objects	126,500	126,500	30,000	30,000	156,500	-	156,500	145,715	145,715	156,500	145,715	145,715
Total operation and maintenance Custodial Services	45,182,233	48,182,233	12,019,678	12,019,678	55,201,911	-	55,201,911	51,430,368	51,430,368	55,201,911	51,430,368	51,430,368
Care and upkeep of grounds												
Salaries	147,408	147,408	-	-	147,408	-	147,408	147,408	147,408	147,408	147,408	147,408
Cleaning, repair and maintenance services	665,800	665,800	(101,779)	(101,779)	564,021	-	564,021	563,901	563,901	564,021	563,901	563,901
Total care and upkeep of grounds	813,208	813,208	(101,779)	(101,779)	711,429	-	711,429	711,429	711,429	711,429	711,429	711,429

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget			Budget Transfers / Amendments			Final Budget			Actual		
	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15	Operating Fund 11-13	Total General Fund	Blended Resource Fund 15
Security	2,554,216	8,939,544	6,380,328	87,178	187,036	6,400,186	2,641,394	9,121,880	5,860,186	2,520,044	8,400,230	5,860,186
Salaries												
Purchased Professional & Technical Services	360,000	360,000		(58,874)	(58,874)		301,126	301,126		253,881	253,881	
General Supplies	40,000	73,819	31,819	58,000	57,993	31,812	98,000	131,812	86,984	86,984	631	87,615
Total security	2,954,216	9,368,363	6,412,147	86,304	186,155	6,513,998	3,040,520	9,554,518	5,880,817	2,850,908	8,741,725	5,880,817
Student transportation services:												
Salaries for pupil transportation (between home and school) - regular	766,306	766,306		152,390	152,390		916,696	918,696		915,277	915,277	
Salaries for pupil transportation (between home and school) - special	2,049,546	2,049,546		(37,000)	(37,000)		2,012,546	2,012,546		1,924,706	1,924,706	
Salaries for pupil transportation (other than between home and school)	1,307,051	1,307,051		(83,400)	(83,400)		1,223,651	1,223,651		1,080,592	1,080,592	
Pupil transportation												
Management Fee - ESC & CTS A												
Transportation program	400,000	400,000		300,000	300,000		700,000	700,000		700,000	700,000	
Purchased professional and technical services	55,500	55,500		5,000	5,000		60,500	60,500		54,975	54,975	
Cleaning, repair and maintenance services	200,000	200,000		297,460	297,460		497,460	497,460		445,890	445,890	
Rental Payments - school buses	405,845	405,845		292,850	292,850		698,695	698,695		698,410	698,410	
Contracted services - aid in lieu												
Non-public schools	230,000	230,000		19,000	19,000		239,000	239,000		220,200	220,200	
Contracted services (between home and school) - vendors	5,750,246	5,750,246		(1,894,699)	(1,894,699)		3,855,547	3,855,547		3,809,580	3,809,580	
Contracted services (other than between home and school) - vendors	604,000	604,000		98,000	98,000		702,000	702,000		614,825	614,825	
Contracted services (special education)-vendors	1,744,856	1,744,856		(48,697)	(48,697)		1,696,159	1,696,159		1,685,678	1,685,678	
Contracted services (special education) - ESC & CTS A	16,000,000	16,000,000		(1,339,780)	(1,339,780)		14,660,220	14,660,220		14,079,672	14,079,672	
General Supplies	15,000	15,000		(7,000)	(7,000)		8,000	8,000		6,464	6,464	
Transportation supplies	200,000	200,000		180,000	180,000		380,000	380,000		379,638	379,638	
Other Objects	15,000	15,000		2,000	2,000		17,000	17,000		16,951	16,951	
Total student transportation services	29,733,150	29,733,150		(2,063,876)	(2,063,876)		27,669,274	27,669,274		26,632,860	26,632,860	
Unallocated Employee Benefits:												
Social security	9,100,000	9,100,000		826,794	826,794		9,926,794	9,926,794		9,287,884	9,287,884	
Other retirement contributions - PERS	10,700,000	10,700,000		534,656	534,656		11,234,656	11,234,656		11,234,656	11,234,656	
Other Retirement Contributions - Other	75,000	75,000		25,000	25,000		100,000	100,000		95,851	95,851	
Unemployment compensation	50,000	50,000		(50,000)	(50,000)							
Workers Compensation	2,600,000	2,600,000		235,000	235,000		2,835,000	2,835,000		2,834,643	2,834,643	
Health Benefits	5,779,972	71,042,610	65,262,638	(4,909,133)	(5,849,061)	(939,928)	870,839	65,193,549	62,700,307	598,846	63,299,153	
Tuition Reimbursement	800,000	800,000		(189,500)	(189,500)		690,500	690,500		660,894	660,894	
Other employee benefits	1,300,000	1,300,000		777,573	777,573		1,977,573	1,977,573		1,627,088	1,627,088	
On-behalf TPAF Contribution insurance (non-budgeted)												
On-behalf TPAF Pension contributions (non-budgeted)												
On-behalf TPAF Long-Term Disability Insurance (non-budgeted)												
On-behalf TPAF Post Retirement medical contributions (non-budgeted)												
On-behalf TPAF Social Security contributions (non-budgeted)												
Total Unallocated employee benefits	30,304,972	65,262,638	65,262,638	(2,669,610)	(3,609,538)	(939,928)	27,653,562	91,938,072	62,700,307	16,318,006	205,496,318	62,700,307
Total undistributed expenditures	211,416,049	102,482,258	102,482,258	23,299,869	313,898,307	557,970	234,719,918	337,756,146	98,672,910	338,109,427	436,782,336	98,672,910
Total expenditures - current expenses	242,349,544	287,549,784	287,549,784	20,528,650	529,899,338	1,538	265,878,174	550,429,496	272,107,350	363,949,376	636,056,725	272,107,350

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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
Capital Outlay:												
Equipment:												
Other Instruction:												
School Sponsored Athletics												
Undistributed expenditures:												
Instruction												
General administration												
School administration												
Admin info Technology												
Required Maintenance for School Facilities												
Concessional Services												
School Buses - Regular												
Total equipment	214,117		214,117	4,620,887		4,620,887	264,203		264,203	1,766,060		1,766,060
Facilities acquisition and construction services:												
Architectural/Engineering services	4,552		4,552									
Purchased professional and technical services	12,388		12,388									
Construction services	99,157		99,157	1,202,180		1,202,180	1,201,336		1,201,336	1,301,179		1,301,179
Bldgs. Other than Lease Purchase Agreements				6,130,619		6,130,619	6,130,619		6,130,619	6,130,619		6,130,619
Total facilities acquisition and construction services	116,097		116,097	7,332,799		7,332,799	7,448,895		7,448,895	7,431,798		7,431,798
Assets acquired under lease (non-budgeted) Facilities												
Total assets acquired under leases (non-budgeted)										31,496,528		31,496,528
Interest Deposit to Capital Reserve	15,000		15,000				15,000		15,000			
Total capital outlay	345,214		345,214	11,953,686		11,953,686	12,298,899		12,298,899	43,765,180		43,765,180

CITY OF ELIZABETH SCHOOL DISTRICT
GENERAL FUND
COMBINING BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	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	\$	\$	\$
General Supplies	1,000		1,000				1,000		1,000			
Total adult education - local	8,000		8,000				8,000		8,000			
Adult education - Supp Serv:												
Salaries	20,000		20,000				20,000		20,000			
Total adult education - Supp Serv	20,000		20,000				20,000		20,000			
Evaluating school for the Foreign Born foreign born:												
Salaries of teachers	5,000		5,000				5,000		5,000			
Total evening school for the Foreign Born	5,000		5,000				5,000		5,000			
Total special schools	33,000		33,000				33,000		33,000			
Transfer of Funds to Charter Schools	694,441		694,441	136,512		136,512	740,953		740,953	740,008		740,008
Total expenditures	243,332,199		510,861,983	32,618,827	1,538	33,620,365	275,951,026	287,551,322	563,502,348	408,452,564	272,107,330	680,559,913
Over/(Under) Expenditures	270,917,169		(287,549,784)	(12,498,763)	(1,538)	(12,500,301)	258,418,266	(287,551,322)	(29,132,916)	244,267,204	(272,107,330)	(27,840,146)
Other Financing Sources/(uses):												
Operating Transfer In:												
Contr. from School Based Budgets			287,549,784		1,538	1,538		287,551,322	287,551,322		272,107,330	272,107,330
Operating Transfer Out:												
Contr. To School Based Budgets	(279,548,781)		(279,549,781)	39,296		39,296	(279,510,485)		(279,510,485)	(264,497,464)		(344,497,464)
Transfer to special revenue fund - preschool programs	(4,328,016)		(4,328,016)				(4,328,016)		(4,328,016)	(4,328,016)		(4,328,016)
Leases (non-budget)	(283,877,797)		(283,877,784)	39,296	1,538	40,834	(283,838,501)	287,551,322	3,712,821	(237,328,952)	272,107,330	34,778,397
Total Other Financing Sources/(uses)												
Excess/(Deficiency) of Revenues and Other Financing Source Over/(Under) Expenditures and Other Financing Sources/(Uses)	(12,960,628)		(12,960,628)	(12,459,467)		(12,459,467)	(25,420,095)		(35,420,095)	6,938,251		6,938,251
Fund balance, July 1	72,955,344		72,955,344				72,955,344		72,955,344	72,955,344		72,955,344
Fund balance, June 30	\$ 59,994,716		\$ 59,994,716	\$ (12,459,467)		\$ (12,459,467)	\$ 47,535,249		\$ 47,535,249	\$ 79,893,595		\$ 79,893,595

CITY OF ELIZABETH SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Other sources	\$ 200,088	\$ 618,224	\$ 818,312	\$ 771,083	\$ (47,230)
State sources	46,824,321	1,318,673	48,142,994	45,582,068	(2,560,926)
Federal sources	103,131,039	27,156,592	130,287,631	36,320,179	(93,967,452)
Total Revenues	\$ 150,155,448	\$ 29,093,489	\$ 179,248,937	\$ 82,673,329	\$ (96,575,608)
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 28,598,599	\$ 6,173,280	\$ 34,771,879	\$ 21,466,246	\$ 13,305,633
Other salaries for instruction	8,261,084	428,186	8,689,270	8,415,240	274,030
Purchased professional services	716,044	3,124,082	3,840,126	981,810	2,858,316
Tuition		6,869,084	6,869,084	6,028,807	840,277
Miscellaneous purchased services	7,381,756	(6,688,018)	693,738	72,282	621,456
General supplies	13,401,201	3,772,997	17,174,198	3,725,512	13,448,686
Textbooks	39,373	-	39,373	39,373	-
Other objects	86,758	(444)	86,314	6,748	79,566
Total instruction	58,484,815	13,679,167	72,163,982	40,736,018	31,427,964
Support services:					
Salaries of supervisors of instr.	145,850	-	145,850	145,850	-
Salaries- program directors	169,519	-	169,519	169,519	-
Salaries - other prof. staff	4,553,080	5,781,180	10,334,260	3,239,017	7,095,243
Other salaries	1,857,872	234,118	2,091,990	1,781,596	310,394
Salaries- master teachers	205,290	-	205,290	205,290	-
Employee benefits	29,069,373	(14,066,352)	15,003,021	11,211,207	3,791,815
Purchased professional services	34,149,270	16,798,592	50,947,862	5,809,976	45,137,886
Purchased Educational Services- Pre-K	10,306,613	-	10,306,613	9,480,199	826,414
Travel	13,450	(451)	12,999	153	12,846
Miscellaneous purchased services	122,690	2,269,632	2,392,322	230,895	2,161,427
Supplies and materials	5,332,198	1,098,331	6,430,529	941,652	5,488,877
Miscellaneous expenditures	630,142	610,724	1,240,866	1,222,046	18,821
Total support services	86,555,347	12,725,774	99,281,121	34,437,400	64,843,722
Facilities acquisition and construction services:					
Instructional equipment	1,506,994	2,325,801	3,832,795	3,814,852	17,943
Non Instructional equipment	11,308	248,452	259,760	249,260	10,500
Total facilities acquisition and construction services	1,518,302	2,574,253	4,092,555	4,064,112	28,443
Total Expenditures	146,558,464	28,979,194	175,537,658	79,237,529	96,300,129
Other Financing Sources/(uses)					
Transfer from General Fund	4,328,016	-	4,328,016	4,328,016	-
Contribution to School Based Budgets	(7,925,000)	(114,295)	(8,039,295)	(7,609,886)	429,409
Total Other Financing Sources/(uses)	(3,596,984)	(114,295)	(3,711,279)	(3,281,870)	429,409
Total outflows	\$ 150,155,448	\$ 29,093,489	\$ 179,248,937	\$ 82,519,399	\$ 96,729,538
Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	153,930	\$ 153,930
Fund Balance, July 1				483,897	
Fund Balance, June 30				\$ 637,827	
Recapitulation of Balance:					
Restricted:					
Scholarships				\$ 96,381	
Student Activities				541,446	
Total Fund Balance				\$ 637,827	

CITY OF ELIZABETH SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 BUDGET TO GAAP RECONCILIATION
 NOTE TO RSI
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	\$ 652,719,767	\$ 82,673,329
Difference - budget to GAAP:		
State aid payment recognized for budgetary purposes, not recognized for GAAP statements until the subsequent year	(44,819,844)	(4,448,863)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	41,108,541	4,402,492
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ 649,008,464	\$ 82,626,958
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	\$ 680,559,913	\$ 82,519,399
Differences - budget to GAAP		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for <i>budgetary</i> purposes, but in the year the supplies are received for <i>financial reporting</i> purposes.		-
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(3,281,870)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ 680,559,913	\$ 79,237,529

REQUIRED SUPPLEMENTARY INFORMATION - PART III

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

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST NINE 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 Proportionate 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%
2021	0.9849283746%	116,679,532	71,422,737	163.36%	70.33%

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 NINE 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%
2022	11,534,656	11,534,656	-0-	72,755,319	15.85%

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 NINE YEARS

Measurement Date Ending June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share of the Net Pension Liability associated with the District	District's Covered-Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered-Employee Payroll	State's Proportionate Share of the Total Net Pension Liability associated with the District as a percentage of the District's Covered-Employee Payroll	Plan Fiduciary Net Position as a percentage of the total Pension Liability
2013	1.72475668418%	-0-	\$871,678,543	\$189,978,735	-0-	458.83%	33.76%
2014	1.8794042239%	-0-	1,004,480,390	196,515,095	-0-	511.15%	33.64%
2015	1.9360372531%	-0-	1,223,658,218	196,551,854	-0-	622.56%	28.71%
2016	1.9832404088%	-0-	1,560,143,180	193,733,757	-0-	805.30%	22.33%
2017	1.9304443429%	-0-	1,301,575,185	199,579,232	-0-	652.16%	25.41%
2018	1.8254941800%	-0-	1,161,502,387	207,074,724	-0-	560.91%	26.49%
2019	1.8562260681%	-0-	1,139,183,458	208,923,035	-0-	545.26%	26.95%
2020	1.8869163926%	-0-	1,242,511,740	216,375,582	-0-	574.24%	24.60%
2021	1.9358188466%	-0-	930,648,562	219,474,302	-0-	424.04%	35.52%

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, 2022

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>
2021	7.00%	7.00%	07/01/14-06/30/18
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>
2021	7.00%	7.00%	07/01/15-06/30/18
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 FIVE YEARS

	Measurement Date Ended June 30,			
	2021	2020	2019	2018
Total Non-Employer OPEB Liability - State's Proportionate Share of Total OPEB Liability Associated with the School District				
Balance at 6/30	\$1,096,993,000	\$657,718,174	\$713,067,711	\$815,776,789
Changes for the year:				
Service cost	57,177,574	31,095,653	30,016,042	33,656,978
Interest	25,668,155	23,787,190	28,381,844	30,083,120
Differences between expected and actual experience	(170,718,587)	202,527,951	(103,962,555)	(66,212,902)
Changes in assumptions or other inputs	976,197	200,382,925	9,806,632	(81,828,089)
Membership Contributions	656,209	578,852	598,487	658,992
Benefit payments - Net	(20,219,316)	(19,097,745)	(20,189,987)	(19,067,177)
Net changes	(107,512,949)	439,274,826	(55,349,537)	(102,709,078)
Balance at 6/30	\$989,480,051	\$1,096,993,000	\$657,718,174	\$713,067,711
Covered Employee Payroll	290,897,039	287,658,986	276,247,268	271,923,378
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	340.15%	381.35%	238.09%	262.23%
				\$815,776,789
				40,479,339
				25,883,878
				(109,149,723)
				695,766
				(18,895,122)
				(60,985,862)
				\$815,776,789
				261,736,756
				-0-
				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, 2022

Change in benefit terms:

The implementation of Chapter 44 Plan and contribution strategy affecting pre-Medicare future and current retirees and dependents who enroll in the New Jersey Educator Health Plan option upon retirement and were not grandfathered under Chapter 78 (fewer than 20 years of service as of July 1, 2011) is reflected for the Fiscal Year Ending June 30, 2022 as a Plan change.

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>
2021	2.16%
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, 2022

	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Cash and cash equivalents	\$ 83,380,194	\$	\$ 83,380,194
Accounts receivable:			
State	50,053,308	-	50,053,308
Federal	366,043		366,043
Other	10,624,610		10,624,610
Interfund	5,360,184	1,934,758	7,294,941
Other Current Assets	81,920		81,920
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>149,866,259</u>	\$ <u>1,934,758</u>	\$ <u>151,801,016</u>
 LIABILITIES AND FUND EQUITY:			
Liabilities:			
Accounts payable	\$ 41,381,415	\$ 1,934,758	\$ 43,316,173
Payroll Deductions Payable	20,114,862		20,114,862
State Unemployment Insurance Payable	630,444		630,444
Interfund payable	4,196,650		4,196,650
Accrued liabilities for workers compensation claims	3,649,293	-	3,649,293
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	69,972,664	1,934,758	71,907,421
 Fund balance:			
Restricted:			
Maintenance Reserve	12,035,834		12,035,834
Capital Reserve	37,808,840		37,808,840
State Unemployment Insurance	4,046,415		4,046,415
Assigned:			
Encumbrances	116,226		116,226
Designated for subsequent year's expenditures	9,723,338	-	9,723,338
FFCRA/SEMI Designated for subsequent year's expenditures	130,844		130,844
Unassigned	16,032,099	-	16,032,099
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	79,893,595	-	79,893,595
Total liabilities and fund balance	\$ <u>149,866,259</u>	\$ <u>1,934,758</u>	\$ <u>151,801,016</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, 2022

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	\$279,512,027		\$264,497,465	\$15,014,562
Combined General Fund Contribution and State Resources	279,512,027	97.20%	264,497,465	15,014,562
Restricted Federal Resources:				
Title I, Part A	6,800,000		6,395,375	404,625
Title I, Part A - June 30, 2021 Unearned Revenue	775,287		775,287	-
	7,575,287	2.63%	7,170,662	404,625
Title II, Part A	-		-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	425,000		400,216	24,784
Title III, Part A - June 30, 2021 Unearned Revenue	39,008		39,008	-
	464,008	0.16%	439,224	24,784
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	8,039,295	2.80%	7,609,886	429,409
Totals	\$287,551,322	100.00%	\$272,107,351	\$15,443,971

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$4,491,584		\$4,139,273	\$352,311
Combined General Fund Contribution and State Resources	4,491,584	96.33%	4,139,273	352,311
Restricted Federal Resources:				
Title I, Part A	144,574		131,941	12,633
Title I, Part A - June 30, 2021 Unearned Revenue	16,483		16,483	-
	161,057	3.45%	148,424	12,633
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	9,036		8,262	774
Title III, Part A - June 30, 2021 Unearned Revenue	829		829	-
	9,865	0.21%	9,091	774
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	170,922	3.67%	157,515	13,407
Totals	\$4,662,506	100.00%	\$4,296,789	\$365,717

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$7,080,909		\$6,707,047	\$373,862
Combined General Fund Contribution and State Resources	7,080,909	97.40%	6,707,047	373,862
Restricted Federal Resources:				
Title I, Part A	159,669		150,278	9,391
Title I, Part A - June 30, 2021 Unearned Revenue	18,204		18,204	-
	177,873	2.45%	168,482	9,391
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	9,979		9,404	575
Title III, Part A - June 30, 2021 Unearned Revenue	916		916	-
	10,895	0.15%	10,320	575
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	188,768	2.60%	178,801	9,967
Totals	\$7,269,677	100.00%	\$6,885,848	\$383,829

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$9,631,796		\$8,492,863	\$1,138,933
Combined General Fund Contribution and State Resources	<u>9,631,796</u>	<u>97.30%</u>	<u>8,492,863</u>	<u>1,138,933</u>
Restricted Federal Resources:				
Title I, Part A	226,085		196,303	29,782
Title I, Part A - June 30, 2021 Unearned Revenue	25,777		25,777	-
	<u>251,862</u>	<u>2.54%</u>	<u>222,080</u>	<u>29,782</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	14,130		12,306	1,824
Title III, Part A - June 30, 2021 Unearned Revenue	1,297		1,297	-
	<u>15,427</u>	<u>0.16%</u>	<u>13,603</u>	<u>1,824</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>267,289</u>	<u>2.70%</u>	<u>235,683</u>	<u>31,606</u>
Totals	<u>\$9,899,085</u>	<u>100.00%</u>	<u>\$8,728,546</u>	<u>\$1,170,539</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, 2022

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	\$8,725,047		\$8,625,306	\$99,741
Combined General Fund Contribution and State Resources	8,725,047	97.21%	8,625,306	99,741
Restricted Federal Resources:				
Title I, Part A	211,661		208,966	2,695
Title I, Part A - June 30, 2021 Unearned Revenue	24,132		24,132	-
	235,793	2.63%	233,098	2,695
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	13,229		13,064	165
Title III, Part A - June 30, 2021 Unearned Revenue	1,214		1,214	-
	14,443	0.16%	14,278	165
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	250,236	2.79%	247,375	2,861
Totals	\$8,975,283	100.00%	\$8,872,682	\$102,601

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$8,325,572		\$7,717,624	\$607,948
Combined General Fund Contribution and State Resources	8,325,572	97.12%	7,717,624	607,948
Restricted Federal Resources:				
Title I, Part A	208,642		191,670	16,972
Title I, Part A - June 30, 2021 Unearned Revenue	23,788		23,788	-
	232,430	2.71%	215,458	16,972
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	13,040		12,000	1,040
Title III, Part A - June 30, 2021 Unearned Revenue	1,197		1,197	-
	14,237	0.17%	13,197	1,040
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	246,667	2.88%	228,655	18,012
Totals	\$8,572,239	100.00%	\$7,946,279	\$625,960

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$11,131,472		\$10,594,265	\$537,207
Combined General Fund Contribution and State Resources	11,131,472	97.01%	10,594,265	537,207
Restricted Federal Resources:				
Title I, Part A	289,818		274,237	15,581
Title I, Part A - June 30, 2021 Unearned Revenue	33,043		33,043	-
	322,861	2.81%	307,280	15,581
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
	-		-	-
Title III, Part A	18,114		17,160	954
Title III, Part A - June 30, 2021 Unearned Revenue	1,662		1,662	-
	19,776	0.17%	18,822	954
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
	-		-	-
Restricted Federal Resources Total	342,637	2.99%	326,101	16,536
Totals	\$11,474,109	100.00%	\$10,920,366	\$553,743

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$9,283,596		\$8,840,065	\$443,531
Combined General Fund Contribution and State Resources	9,283,596	96.86%	8,840,065	443,531
Restricted Federal Resources:				
Title I, Part A	254,598		241,048	13,550
Title I, Part A - June 30, 2021 Unearned Revenue	29,027		29,027	-
	283,625	2.96%	270,075	13,550
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	15,913		15,083	830
Title III, Part A - June 30, 2021 Unearned Revenue	1,460		1,460	-
	17,373	0.18%	16,543	830
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	300,998	3.14%	286,618	14,380
Totals	\$9,584,594	100.00%	\$9,126,683	\$457,911

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$4,413,325		\$4,312,369	\$100,956
Combined General Fund Contribution and State Resources	4,413,325	96.99%	4,312,369	100,956
Restricted Federal Resources:				
Title I, Part A	115,726		112,777	2,949
Title I, Part A - June 30, 2021 Unearned Revenue	13,194		13,194	-
	128,920	2.83%	125,971	2,949
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	7,233		7,052	181
Title III, Part A - June 30, 2021 Unearned Revenue	664		664	-
	7,897	0.17%	7,716	181
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	136,817	3.01%	133,687	3,130
Totals	\$4,550,142	100.00%	\$4,446,057	\$104,085

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Jerome Dunn Academy

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$8,252,647		\$7,937,949	\$314,698
Combined General Fund Contribution and State Resources	8,252,647	96.25%	7,937,949	314,698
Restricted Federal Resources:				
Title I, Part A	272,040		260,484	11,556
Title I, Part A - June 30, 2021 Unearned Revenue	31,016		31,016	-
	303,056	3.53%	291,500	11,556
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	17,003		16,295	708
Title III, Part A - June 30, 2021 Unearned Revenue	1,560		1,560	-
	18,563	0.22%	17,855	708
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	321,619	3.75%	309,355	12,264
Totals	\$8,574,266	100.00%	\$8,247,303	\$326,963

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Elmora

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$7,103,470		\$6,709,681	\$393,789
Combined General Fund Contribution and State Resources	7,103,470	97.22%	6,709,681	393,789
Restricted Federal Resources:				
Title I, Part A	172,080		161,453	10,627
Title I, Part A - June 30, 2021 Unearned Revenue	19,619		19,619	-
	191,699	2.62%	181,072	10,627
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	10,755		10,104	651
Title III, Part A - June 30, 2021 Unearned Revenue	987		987	-
	11,742	0.16%	11,091	651
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	203,441	2.78%	192,163	11,278
Totals	\$7,306,911	100.00%	\$6,901,844	\$405,067

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$5,451,493		\$4,796,790	\$654,703
Combined General Fund Contribution and State Resources	5,451,493	97.23%	4,796,790	654,703
Restricted Federal Resources:				
Title I, Part A	131,491		113,899	17,592
Title I, Part A - June 30, 2021 Unearned Revenue	14,992		14,992	-
	146,483	2.61%	128,891	17,592
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	8,219		7,141	1,078
Title III, Part A - June 30, 2021 Unearned Revenue	754		754	-
	8,973	0.16%	7,895	1,078
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	155,456	2.77%	136,786	18,670
Totals	\$5,606,949	100.00%	\$4,933,577	\$673,373

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$10,709,154		\$10,121,602	\$587,552
Combined General Fund Contribution and State Resources	10,709,154	97.55%	10,121,602	587,552
Restricted Federal Resources:				
Title I, Part A	227,427		213,527	13,900
Title I, Part A - June 30, 2021 Unearned Revenue	25,930		25,930	-
	253,357	2.31%	239,457	13,900
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	14,214		13,363	851
Title III, Part A - June 30, 2021 Unearned Revenue	1,305		1,305	-
	15,519	0.14%	14,668	851
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	268,876	2.45%	254,124	14,752
Totals	\$10,978,030	100.00%	\$10,375,726	\$602,304

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$7,276,836		\$6,971,575	\$305,261
Combined General Fund Contribution and State Resources	7,276,836	97.02%	6,971,575	305,261
Restricted Federal Resources:				
Title I, Part A	189,187		180,346	8,841
Title I, Part A - June 30, 2021 Unearned Revenue	21,570		21,570	-
	210,757	2.81%	201,916	8,841
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	11,824		11,282	542
Title III, Part A - June 30, 2021 Unearned Revenue	1,085		1,085	-
	12,909	0.17%	12,367	542
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	223,666	2.98%	214,283	9,383
Totals	\$7,500,502	100.00%	\$7,185,858	\$314,644

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$6,920,646		\$6,718,406	\$202,240
Combined General Fund Contribution and State Resources	6,920,646	97.70%	6,718,406	202,240
Restricted Federal Resources:				
Title I, Part A	137,530		133,053	4,477
Title I, Part A - June 30, 2021 Unearned Revenue	15,680		15,680	-
	153,210	2.16%	148,733	4,477
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	8,596		8,322	274
Title III, Part A - June 30, 2021 Unearned Revenue	789		789	-
	9,385	0.13%	9,111	274
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	162,595	2.30%	157,844	4,751
Totals	\$7,083,241	100.00%	\$6,876,249	\$206,992

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Robert Morris

Resources	Resource Amount	% of Total Resources	Total Expenditures - Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to Whole School Reform	\$6,529,161		\$6,212,922	\$316,239
Combined General Fund Contribution and State Resources	6,529,161	97.19%	6,212,922	316,239
Restricted Federal Resources:				
Title I, Part A	159,669		151,054	8,615
Title I, Part A - June 30, 2021 Unearned Revenue	18,204		18,204	-
	177,873	2.65%	169,258	8,615
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	9,979		9,451	528
Title III, Part A - June 30, 2021 Unearned Revenue	916		916	-
	10,895	0.16%	10,367	528
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	188,768	2.81%	179,625	9,143
Totals	\$6,717,929	100.00%	\$6,392,547	\$325,382

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Woodrow Wilson

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$6,861,818		\$6,436,055	\$425,763
Combined General Fund Contribution and State Resources	6,861,818	97.14%	6,436,055	425,763
Restricted Federal Resources:				
Title I, Part A	170,738		158,936	11,802
Title I, Part A - June 30, 2021 Unearned Revenue	19,466		19,466	-
	190,204	2.69%	178,402	11,802
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	10,671		9,948	723
Title III, Part A - June 30, 2021 Unearned Revenue	980		980	-
	11,651	0.16%	10,928	723
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	201,855	2.86%	189,330	12,525
Totals	\$7,063,673	100.00%	\$6,625,385	\$438,288

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$4,816,536		\$4,621,358	\$195,178
Combined General Fund Contribution and State Resources	<u>4,816,536</u>	<u>97.24%</u>	<u>4,621,358</u>	<u>195,178</u>
Restricted Federal Resources:				
Title I, Part A	115,726		110,502	5,224
Title I, Part A - June 30, 2021 Unearned Revenue	13,194		13,194	-
	<u>128,920</u>	<u>2.60%</u>	<u>123,696</u>	<u>5,224</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	7,233		6,913	320
Title III, Part A - June 30, 2021 Unearned Revenue	664		664	-
	<u>7,897</u>	<u>0.16%</u>	<u>7,577</u>	<u>320</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>136,817</u>	<u>2.76%</u>	<u>131,273</u>	<u>5,544</u>
Totals	<u>\$4,953,353</u>	<u>100.00%</u>	<u>\$4,752,631</u>	<u>\$200,722</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, 2022

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	\$6,086,377		\$5,906,434	\$179,943
Combined General Fund Contribution and State Resources	6,086,377	98.45%	5,906,434	179,943
Restricted Federal Resources:				
Title I, Part A	80,841		78,178	2,663
Title I, Part A - June 30, 2021 Unearned Revenue	9,217		9,217	-
	90,058	1.46%	87,395	2,663
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	5,052		4,889	163
Title III, Part A - June 30, 2021 Unearned Revenue	464		464	-
	5,516	0.09%	5,353	163
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	95,574	1.55%	92,748	2,826
Totals	\$6,181,951	100.00%	\$5,999,182	\$182,769

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$8,990,077		\$8,582,923	\$407,154
Combined General Fund Contribution and State Resources	8,990,077	96.89%	8,582,923	407,154
Restricted Federal Resources:				
Title I, Part A	243,863		231,559	12,304
Title I, Part A - June 30, 2021 Unearned Revenue	27,804		27,804	-
	271,667	2.93%	259,363	12,304
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	15,241		14,487	754
Title III, Part A - June 30, 2021 Unearned Revenue	1,399		1,399	-
	16,640	0.18%	15,886	754
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	288,307	3.11%	275,250	13,057
Totals	\$9,278,384	100.00%	\$8,858,172	\$420,212

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Nicholas Murray Butler

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$9,120,488		\$8,701,311	\$419,177
Combined General Fund Contribution and State Resources	9,120,488	97.30%	8,701,311	419,177
Restricted Federal Resources:				
Title I, Part A	213,674		202,734	10,940
Title I, Part A - June 30, 2021 Unearned Revenue	24,362		24,362	-
	238,036	2.54%	227,096	10,940
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	13,354		12,684	670
Title III, Part A - June 30, 2021 Unearned Revenue	1,226		1,226	-
	14,580	0.16%	13,910	670
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	252,616	2.70%	241,006	11,610
Totals	\$9,373,104	100.00%	\$8,942,317	\$430,787

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$7,078,823		\$6,579,194	\$499,629
Combined General Fund Contribution and State Resources	<u>7,078,823</u>	<u>97.24%</u>	<u>6,579,194</u>	<u>499,629</u>
Restricted Federal Resources:				
Title I, Part A	169,732		156,386	13,346
Title I, Part A - June 30, 2021 Unearned Revenue	19,351		19,351	-
	<u>189,083</u>	<u>2.60%</u>	<u>175,737</u>	<u>13,346</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	10,608		9,791	817
Title III, Part A - June 30, 2021 Unearned Revenue	974		974	-
	<u>11,582</u>	<u>0.16%</u>	<u>10,765</u>	<u>817</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>200,665</u>	<u>2.76%</u>	<u>186,502</u>	<u>14,163</u>
Totals	<u>\$7,279,488</u>	<u>100.00%</u>	<u>\$6,765,696</u>	<u>\$513,792</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, 2022

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	\$7,922,113		\$7,708,521	\$213,592
Combined General Fund Contribution and State Resources	7,922,113	97.17%	7,708,521	213,592
Restricted Federal Resources:				
Title I, Part A	195,225		189,361	5,864
Title I, Part A - June 30, 2021 Unearned Revenue	22,258		22,258	-
	217,483	2.67%	211,619	5,864
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	12,202		11,843	359
Title III, Part A - June 30, 2021 Unearned Revenue	1,120		1,120	-
	13,322	0.16%	12,963	359
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	230,805	2.83%	224,582	6,223
Totals	\$8,152,918	100.00%	\$7,933,103	\$219,815

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

School: Dr. Antonia Pantoja

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$8,689,394		\$8,179,098	\$510,296
Combined General Fund Contribution and State Resources	8,689,394	96.99%	8,179,098	510,296
Restricted Federal Resources:				
Title I, Part A	228,434		213,489	14,945
Title I, Part A - June 30, 2021 Unearned Revenue	26,044		26,044	-
	254,478	2.84%	239,533	14,945
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	14,277		13,362	915
Title III, Part A - June 30, 2021 Unearned Revenue	1,310		1,310	-
	15,587	0.17%	14,672	915
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	270,065	3.01%	254,205	15,860
Totals	\$8,959,459	100.00%	\$8,433,304	\$526,155

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

School: Juan Pablo Duarte - Jose Julian Marti

<u>Resources</u>	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures - Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution to Whole School Reform	\$10,066,570		\$9,725,158	\$341,412
Combined General Fund Contribution and State Resources	10,066,570	96.92%	9,725,158	341,412
Restricted Federal Resources:				
Title I, Part A	270,363		260,148	10,215
Title I, Part A - June 30, 2021 Unearned Revenue	30,825		30,825	-
	301,188	2.90%	290,973	10,215
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	16,898		16,272	626
Title III, Part A - June 30, 2021 Unearned Revenue	1,551		1,551	-
	18,449	0.18%	17,823	626
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	319,637	3.08%	308,796	10,841
Totals	\$10,386,207	100.00%	\$10,033,954	\$352,253

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	<u>\$8,055,361</u>		<u>\$7,924,983</u>	<u>\$130,378</u>
Combined General Fund Contribution and State Resources	<u>8,055,361</u>	<u>97.15%</u>	<u>7,924,983</u>	<u>130,378</u>
Restricted Federal Resources:				
Title I, Part A	199,921		196,316	3,605
Title I, Part A - June 30, 2021 Unearned Revenue	22,794		22,794	-
	<u>222,715</u>	<u>2.69%</u>	<u>219,110</u>	<u>3,605</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	12,495		12,274	221
Title III, Part A - June 30, 2021 Unearned Revenue	1,147		1,147	-
	<u>13,642</u>	<u>0.16%</u>	<u>13,421</u>	<u>221</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>236,357</u>	<u>2.85%</u>	<u>232,531</u>	<u>3,826</u>
Totals	<u>\$8,291,718</u>	<u>100.00%</u>	<u>\$8,157,514</u>	<u>\$134,204</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, 2022

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	\$7,243,552		\$6,900,476	\$343,076
Combined General Fund Contribution and State Resources	7,243,552	96.73%	6,900,476	343,076
Restricted Federal Resources:				
Title I, Part A	207,301		196,363	10,938
Title I, Part A - June 30, 2021 Unearned Revenue	23,635		23,635	-
	230,936	3.08%	219,998	10,938
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	12,956		12,286	670
Title III, Part A - June 30, 2021 Unearned Revenue	1,189		1,189	-
	14,145	0.19%	13,475	670
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	245,081	3.27%	233,473	11,608
Totals	\$7,488,633	100.00%	\$7,133,949	\$354,684

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$9,907,702		\$9,261,302	\$646,400
Combined General Fund Contribution and State Resources	9,907,702	97.08%	9,261,302	646,400
Restricted Federal Resources:				
Title I, Part A	251,914		233,605	18,309
Title I, Part A - June 30, 2021 Unearned Revenue	28,721		28,721	-
	280,635	2.75%	262,326	18,309
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	15,745		14,623	1,122
Title III, Part A - June 30, 2021 Unearned Revenue	1,445		1,445	-
	17,190	0.17%	16,068	1,122
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	297,825	2.92%	278,394	19,431
Totals	\$10,205,527	100.00%	\$9,539,696	\$665,831

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$15,031,467		\$13,954,963	\$1,076,504
Combined General Fund Contribution and State Resources	15,031,467	97.24%	13,954,963	1,076,504
Restricted Federal Resources:				
Title I, Part A	361,267		332,444	28,823
Title I, Part A - June 30, 2021 Unearned Revenue	41,189		41,189	-
	402,456	2.60%	373,633	28,823
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	22,579		20,814	1,765
Title III, Part A - June 30, 2021 Unearned Revenue	2,072		2,072	-
	24,651	0.16%	22,886	1,765
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	427,107	2.76%	396,519	30,588
Totals	\$15,458,574	100.00%	\$14,351,482	\$1,107,092

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$12,542,604		\$11,813,438	\$729,166
Combined General Fund Contribution and State Resources	<u>12,542,604</u>	<u>97.09%</u>	<u>11,813,438</u>	<u>729,166</u>
Restricted Federal Resources:				
Title I, Part A	317,995		297,401	20,594
Title I, Part A - June 30, 2021 Unearned Revenue	36,256		36,256	-
	<u>354,251</u>	<u>2.74%</u>	<u>333,657</u>	<u>20,594</u>
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Title III, Part A	19,875		18,614	1,261
Title III, Part A - June 30, 2021 Unearned Revenue	1,824		1,824	-
	<u>21,699</u>	<u>0.17%</u>	<u>20,438</u>	<u>1,261</u>
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Restricted Federal Resources Total	<u>375,950</u>	<u>2.91%</u>	<u>354,094</u>	<u>21,856</u>
Totals	<u>\$12,918,554</u>	<u>100.00%</u>	<u>\$12,167,532</u>	<u>\$751,022</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, 2022

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	\$13,194,479		\$12,400,180	\$794,299
Combined General Fund Contribution and State Resources	13,194,479	97.59%	12,400,180	794,299
Restricted Federal Resources:				
Title I, Part A	276,065		257,551	18,514
Title I, Part A - June 30, 2021 Unearned Revenue	31,475		31,475	-
	307,540	2.27%	289,026	18,514
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	17,254		16,120	1,134
Title III, Part A - June 30, 2021 Unearned Revenue	1,584		1,584	-
	18,838	0.14%	17,704	1,134
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	326,378	2.41%	306,730	19,648
Totals	\$13,520,857	100.00%	\$12,706,910	\$813,947

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$10,324,736		\$9,421,876	\$902,860
Combined General Fund Contribution and State Resources	10,324,736	97.36%	9,421,876	902,860
Restricted Federal Resources:				
Title I, Part A	237,155		214,052	23,103
Title I, Part A - June 30, 2021 Unearned Revenue	27,038		27,038	-
	264,193	2.49%	241,090	23,103
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	14,822		13,407	1,415
Title III, Part A - June 30, 2021 Unearned Revenue	1,361		1,361	-
	16,183	0.15%	14,768	1,415
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	280,376	2.64%	255,858	24,518
Totals	\$10,605,112	100.00%	\$9,677,734	\$927,378

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$10,516,260		\$10,257,842	\$258,418
Combined General Fund Contribution and State Resources	10,516,260	97.06%	10,257,842	258,418
Restricted Federal Resources:				
Title I, Part A	269,692		262,309	7,383
Title I, Part A - June 30, 2021 Unearned Revenue	30,749		30,749	-
	300,441	2.77%	293,058	7,383
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Title III, Part A	16,856		16,404	452
Title III, Part A - June 30, 2021 Unearned Revenue	1,547		1,547	-
	18,403	0.17%	17,951	452
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>			-	-
Title III, Part A - June 30, 2021 Unearned Revenue			-	-
	-	0.00%	-	-
Restricted Federal Resources Total	318,844	2.94%	311,009	7,835
Totals	\$10,835,104	100.00%	\$10,568,851	\$266,253

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$4,558,686		\$4,244,975	\$313,711
Combined General Fund Contribution and State Resources	4,558,686	97.72%	4,244,975	313,711
Restricted Federal Resources:				
Title I, Part A	89,897		83,005	6,892
Title I, Part A - June 30, 2021 Unearned Revenue	10,250		10,250	-
	100,147	2.15%	93,255	6,892
Title II, Part A			-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Title III, Part A	5,618		5,196	422
Title III, Part A - June 30, 2021 Unearned Revenue	516		516	-
	6,134	0.13%	5,712	422
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-		-	-
	-	0.00%	-	-
Restricted Federal Resources Total	106,281	2.28%	98,967	7,314
Totals	\$4,664,967	100.00%	\$4,343,943	\$321,024

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF EXPENDITURES ALLOCATED BY RESOURCE TYPE-ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$3,178,276		\$2,979,642	\$198,634
Combined General Fund Contribution and State Resources	3,178,276	100.00%	2,979,642	198,634
Restricted Federal Resources:				
Title I, Part A	-		-	-
Title I, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
Title II, Part A	-		-	-
Title II, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
Title III, Part A	-		-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
Title III: <i>Language Instruction for Limited English and Immigrant Students</i>	-		-	-
Title III, Part A - June 30, 2021 Unearned Revenue	-	0.00%	-	-
Restricted Federal Resources Total	-	0.00%	-	-
Totals	\$3,178,276	100.00%	\$2,979,642	\$198,634

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 16
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$7,042,710	(\$242,479)	\$6,800,231	\$6,588,004	\$212,227
Grades 1-5	48,860,105	(1,050,107)	47,809,998	45,333,806	2,476,192
Grades 6-8	26,787,032	(534,297)	26,252,735	25,110,333	1,142,402
Grades 9-12	35,926,811	(402,497)	35,524,314	33,636,414	1,887,900
Regular programs - undistributed instruction:					
Other salaries for instruction	4,282,798	106,660	4,389,458	4,086,335	303,123
Purchased professional/ educational services	64,105	19,784	83,889	72,799	11,090
Other purchased services	19,500	7,450	26,950	23,878	3,072
Travel	26,340	18,875	45,215	16,810	28,405
General supplies	5,079,334	583,159	5,662,493	4,839,906	822,587
Textbooks	96,997	(7,070)	89,927	54,526	35,401
Other objects	227,585	11,030	238,615	184,083	54,532
Total regular programs	128,413,317	(1,489,492)	126,923,825	119,946,895	6,976,930
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	464,429		464,429	313,064	151,365
Other salaries for instruction	98,206		98,206	90,954	7,252
Purchased professional/ educational services					
Other purchased services					
General supplies	5,265		5,265	2,200	3,065
Textbooks	-		-	-	
Other objects					
Total cognitive impaired - mild	567,900	-	567,900	406,218	161,682
Cognitive impaired - moderate:					
Salaries of teachers	681,523	(7,700)	673,823	658,934	14,889
Other salaries for instruction	-		-	-	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,400		3,400	1,496	1,904
Textbooks					
Other objects					
Total cognitive impaired - moderate	684,923	(7,700)	677,223	660,430	16,793
Learning/Language Disabilities:					
Salaries of teachers	5,637,041	(121,951)	5,515,090	5,217,072	298,018
Other salaries for instruction	1,832,584	177,800	2,010,384	1,885,584	124,800
Purchased professional/ educational services					
Other purchased services					
General supplies	81,890	358	82,248	70,354	11,894
Textbooks	-		-	-	
Other objects					
Total learning/language:	\$7,551,515	\$56,207	\$7,607,722	\$7,173,010	\$434,712

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Multiply disabled:					
Salaries of teachers	\$491,614	\$95,430	\$587,044	\$509,640	\$77,404
Other salaries for instruction	204,412	(42,000)	162,412	147,572	14,840
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	696,026	53,430	749,456	657,212	92,244
Behavioral Disabilities:					
Salaries of teachers	289,626		289,626	217,305	72,321
Other salaries for instruction	88,999		88,999	86,939	2,060
Purchased professional/ educational services					
Other purchased services					
General supplies	4,165		4,165	-	4,165
Textbooks					
Other objects					
Total behavioral disabilities	382,790	-	382,790	304,244	78,546
Autistic:					
Salaries of teachers	1,997,484	15,917	2,013,401	1,712,315	301,086
Other salaries for instruction	607,395	191,890	799,285	798,265	1,020
Purchased professional/ educational services					
Other purchased services					
General supplies	20,110		20,110	103	20,007
Textbooks					
Other objects					
Total autistic	2,624,989	207,807	2,832,796	2,510,683	322,114
Resource room:					
Salaries of teachers	11,901,881	(253,784)	11,648,097	10,703,052	945,045
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	11,901,881	(253,784)	11,648,097	10,703,052	945,045
Bilingual education:					
Salaries of teachers	29,768,012	403,326	30,171,338	28,516,683	1,654,655
Other salaries for instruction	1,237,742	165,818	1,403,560	1,368,349	35,211
Purchased professional/ educational services	157,772	(1,100)	156,672	113,443	43,229
Other purchased services					
General supplies	648,645	283,214	931,859	686,858	245,001
Textbooks	6,610		6,610	2,442	4,168
Other objects					
Total bilingual education	\$31,818,781	\$851,258	\$32,670,039	\$30,687,775	\$1,982,264

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries	\$316,066	(\$4,700)	\$311,366	\$273,780	\$37,586
Purchased Services					
Travel	27,000	6,700	33,700	31,758	1,942
Extracurricular - supplies					
Other objects	55,725	22,585	78,310	57,606	20,704
Miscellaneous Expenditures	26,613	1,257	27,870	21,777	6,093
Total school sponsored activities	425,404	25,842	451,246	384,922	66,324
Total instruction	185,067,526	(556,432)	184,511,094	173,434,440	11,076,654
Attendance and social work services:					
Salaries	2,482,855	591,141	3,073,996	2,627,575	446,421
Other purchased services					
Travel					
Supplies and materials	12,750	(176)	12,574	6,685	5,889
Other objects					
Total attendance and social work services	2,495,605	590,965	3,086,570	2,634,260	452,310
Health services:					
Salaries	4,483,213	100,968	4,584,181	4,201,302	382,879
Purchased professional and technical services					
Other purchased services					
Supplies and materials	145,850	13,287	159,137	119,968	39,169
Other objects					
Total health services	4,629,063	114,255	4,743,318	4,321,270	422,048
Guidance					
Salaries of other professional staff	6,359,478	184,859	6,544,337	6,395,733	148,604
Purchased professional educational services					
Other purchased professional & technical services	427,168	86,400	513,568	333,459	180,109
Travel					
Supplies and materials	30,500	2,269	32,769	19,706	13,063
Other objects					
Total other support services - students - related services	6,817,146	273,528	7,090,674	6,748,898	341,776
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Purchased Prof-Educ Services					
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services					

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

District-Wide

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Educational media services/ school library:					
Salaries	\$1,214,639	\$23,914	\$1,238,553	\$1,099,225	\$139,328
Purchased professional and technical services					
Other purchased services					
Supplies and materials	25,797	3,411	29,208	17,394	11,815
Other objects					
Total educational media services/school library	1,240,436	27,325	1,267,761	1,116,619	151,142
Instructional staff training services:					
Salaries					
Purchased professional and technical services	33,720		33,720	-	33,720
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	33,720	-	33,720	-	33,720
Support services school administration:					
Salaries of principals/ asst. principals	10,777,309	287,348	11,064,657	10,676,019	388,638
Salaries of secretarial and clerical assistants	4,547,856	54,310	4,602,166	4,379,473	222,693
Purchased professional and technical services					
Other purchased services	-	6,850	6,850	6,500	350
Travel					
Supplies and materials	148,050	4,895	152,945	116,085	36,860
Other objects	116,288	38,571	154,859	92,662	62,197
Total support services school administration	15,589,503	391,974	15,981,477	15,270,739	710,738
Security:					
Salaries	6,380,328	99,858	6,480,186	5,880,187	599,999
Purchased professional and technical services					
General supplies	33,819	(7)	33,812	631	33,181
Total Security	6,414,147	99,851	6,513,998	5,880,817	633,181
Employee benefits:					
Health Benefits	65,262,638	(939,928)	64,322,710	62,700,307	1,622,403
Total employee benefits	65,262,638	(939,928)	64,322,710	62,700,307	1,622,403
Total undistributed expenditures	102,482,258	557,970	103,040,228	98,672,910	4,367,318
Total expenditures - current expense	\$287,549,784	\$1,538	\$287,551,322	\$272,107,350	\$15,443,972

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

District-Wide

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Grades 9-12					
Support services - instructional staff	-				
Support services - general administration					
Support services - school administration					
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	<u>\$287,549,784</u>	<u>\$1,538</u>	<u>\$287,551,322</u>	<u>\$272,107,350</u>	<u>\$15,443,972</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	287,549,784	1,538	287,551,322	272,107,350	15,443,972
Total other financing sources	<u>287,549,784</u>	<u>1,538</u>	<u>287,551,322</u>	<u>272,107,350</u>	<u>15,443,972</u>
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, 2022

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	\$204,986		\$204,986	\$150,818	\$54,168
Grades 1-5	1,482,985	\$7,500	1,490,485	1,295,309	195,176
Grades 6-8	456,909		456,909	449,759	7,150
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	109,759		109,759	105,221	4,538
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	79,287	(189)	79,098	53,561	25,537
Textbooks	-		-	-	
Other objects	4,699	400	5,099	4,044	1,055
Total regular programs	<u>2,338,625</u>	<u>7,711</u>	<u>2,346,336</u>	<u>2,058,711</u>	<u>287,625</u>
Resource room:					
Salaries of teachers	252,949	(13,350)	239,599	237,530	2,069
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>252,949</u>	<u>(13,350)</u>	<u>239,599</u>	<u>237,530</u>	<u>2,069</u>
Bilingual education:					
Salaries of teachers	147,705		147,705	126,578	21,127
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	-	1,990	1,990	1,988	2
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>147,705</u>	<u>1,990</u>	<u>149,695</u>	<u>128,566</u>	<u>21,129</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	300	85	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	<u>300</u>	<u>85</u>	<u>385</u>	<u>385</u>	<u>-</u>
Total instruction	<u>\$2,739,579</u>	<u>(\$3,564)</u>	<u>\$2,736,015</u>	<u>\$2,425,193</u>	<u>\$310,822</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$106,395		\$106,395	\$106,395	
Other purchased services					
Travel					
Supplies and materials	500		500	182	\$318
Other objects					
Total attendance and social work services	106,895	-	106,895	106,577	318
Health services:					
Salaries	80,818		80,818	80,818	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,185		2,185	1,346	839
Other objects					
Total health services	83,003	-	83,003	82,164	839
Guidance					
Salaries of other professional staff	88,373	\$5,795	94,168	94,165	4
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	88,873	5,795	94,668	94,165	504
Educational media services/school library:					
Salaries	8,082		8,082	8,082	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	8,549	-	8,549	8,082	467
Support services school administration:					
Salaries of principals/asst. principals	253,600		253,600	237,805	15,795
Salaries of secretarial and clerical assistants	110,004		110,004	110,004	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,581	419
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$367,689		\$367,689	\$350,390	\$17,299

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: George Washington #1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$169,886	\$3,550	\$173,436	\$169,493	\$3,943
Purchased professional and technical services					
General supplies	638		638	-	638
Total Security	170,524	3,550	174,074	169,493	4,581
Employee benefits:					
Health Benefits	1,116,804	(25,191)	1,091,613	1,060,725	30,888
Total employee benefits	1,116,804	(25,191)	1,091,613	1,060,725	30,888
Total undistributed expenditures	1,942,337	(15,846)	1,926,491	1,871,596	54,895
Total expenditures - current expense	4,681,916	(19,410)	4,662,506	4,296,789	365,717
Total school based expenditures	\$4,681,916	(\$19,410)	\$4,662,506	\$4,296,789	\$365,717
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,681,916	(19,410)	4,662,506	4,296,789	365,717
Total other financing sources	4,681,916	(19,410)	4,662,506	4,296,789	365,717
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, 2022

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	\$352,746	(\$73,000)	\$279,746	\$269,802	\$9,944
Grades 1-5	1,834,828		1,834,828	1,674,790	160,038
Grades 6-8	840,687	47,578	888,265	879,730	8,535
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	203,412	(27,250)	176,162	158,630	17,532
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	106,741	(3,235)	103,506	87,029	16,477
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,343,113	(55,907)	3,287,206	3,074,025	213,181
Resource room:					
Salaries of teachers	282,476	(17,821)	264,655	262,775	1,880
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	282,476	(17,821)	264,655	262,775	1,880
Bilingual education:					
Salaries of teachers	957,162	74,499	1,031,661	979,699	51,962
Other salaries for instruction	-	25,934	25,934	25,933	1
Purchased professional/ educational services	3,088		3,088	2,566	522
Other purchased services	-		-	-	
General supplies	11,727	4,215	15,942	13,763	2,179
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	971,977	104,648	1,076,625	1,021,961	54,664
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	600		600	493	107
Miscellaneous Expenditures					
Total school sponsored activities	600	-	600	493	107
Total instruction	\$4,598,166	\$30,920	\$4,629,086	\$4,359,254	\$269,832

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$81,474		\$81,474	\$73,053	\$8,421
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total attendance and social work services	81,974	-	81,974	73,553	8,421
Health services:					
Salaries	97,676		97,676	97,676	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,960		2,960	2,798	162
Other objects					
Total health services	100,636	-	100,636	100,474	162
Guidance					
Salaries of other professional staff	82,081	3,630	85,711	85,711	
Purchased professional educational services					
Travel					
Supplies and materials	500	629	1,129	1,121	8
Other objects					
Total other support services - students - related services	82,581	4,259	86,840	86,832	8
Educational media services/ school library:					
Salaries	24,245	18,460	42,705	42,703	2
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	239	228
Other objects					
Total educational media services/school library	24,712	18,460	43,172	42,942	230
Instructional staff training services:					
Salaries					
Purchased professional and technical services	6,000		6,000	-	6,000
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	\$6,000		\$6,000	-	\$6,000

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Winfield Scott #2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$274,829		\$274,829	\$241,797	33,032
Salaries of secretarial and clerical assistants	92,354		92,354	70,346	22,008
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,300	(202)	4,098	2,417	\$1,681
Other objects	1,085	600	1,685	600	1,085
Total support services school administration	372,568	398	372,966	315,160	57,806
Security:					
Salaries	97,408		97,408	88,533	8,875
Purchased professional and technical services					
General supplies	563		563	371	192
Total Security	97,971	-	97,971	88,904	9,067
Employee benefits:					
Health Benefits	1,776,507	\$74,525	1,851,032	1,818,728	32,304
Total employee benefits	1,776,507	74,525	1,851,032	1,818,728	32,304
Total undistributed expenditures	2,542,949	97,642	2,640,591	2,526,594	113,997
Total expenditures - current expense	7,141,115	128,562	7,269,677	6,885,848	383,829
Total school based expenditures	\$7,141,115	\$128,562	\$7,269,677	\$6,885,848	\$383,829
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,141,115	128,562	7,269,677	6,885,848	383,829
Total other financing sources	7,141,115	128,562	7,269,677	6,885,848	383,829
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, 2022

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	\$284,976	\$250	\$285,226	\$285,226	
Grades 1-5	2,541,504	(380,510)	2,160,994	1,853,704	\$307,290
Grades 6-8	1,007,510	1	1,007,511	962,931	44,580
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	177,045	500	177,545	148,213	29,332
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	479,393	(60,125)	419,268	320,660	98,608
Textbooks					
Other objects	4,949		4,949	4,044	905
Total regular programs	<u>4,495,377</u>	<u>(439,884)</u>	<u>4,055,493</u>	<u>3,574,778</u>	<u>480,715</u>
Learning/Language Disabilities:					
Salaries of teachers	369,270	96,536	465,806	439,407	26,399
Other salaries for instruction	255,015	2,751	257,766	257,765	1
Purchased professional/ educational services					
Other purchased services					
General supplies	5,075	153	5,228	5,228	
Textbooks					
Other objects					
Total learning/language:	<u>629,360</u>	<u>99,440</u>	<u>728,800</u>	<u>702,400</u>	<u>26,400</u>
Resource room:					
Salaries of teachers	366,797		366,797	275,782	91,015
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>366,797</u>	<u>-</u>	<u>366,797</u>	<u>275,782</u>	<u>91,015</u>
Bilingual education:					
Salaries of teachers	1,674,766	(274,086)	1,400,680	1,115,756	284,924
Other salaries for instruction	41,851	588	42,439	42,439	
Purchased professional/ educational services	6,148		6,148	5,122	1,026
Other purchased services	-		-	-	
General supplies	86,347	23,400	109,747	50,728	59,019
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,809,112</u>	<u>(250,098)</u>	<u>1,559,014</u>	<u>1,214,046</u>	<u>344,968</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	600		600	-	600
Miscellaneous Expenditures					
Total school sponsored activities	<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
Total instruction	<u>\$7,396,246</u>	<u>(\$590,542)</u>	<u>\$6,805,704</u>	<u>\$5,767,006</u>	<u>\$1,038,698</u>

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$103,895		\$103,895	\$103,895	
Other purchased services					
Travel					
Supplies and materials	500		500	486	\$14
Other objects					
Total attendance and social work services	104,395	-	104,395	104,381	14
Health services:					
Salaries	171,150	11,150	182,300	182,300	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,620		6,620	6,390	230
Other objects					
Total health services	177,770	11,150	188,920	188,690	230
Guidance					
Salaries of other professional staff	195,402	40,636	236,038	236,037	1
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	992	8
Other objects					
Total other support services - students - related services	196,402	40,636	237,038	237,029	9
Educational media services/school library:					
Salaries	43,253	1	43,254	43,253	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	467	
Other objects					
Total educational media services/school library	\$43,720	\$1	\$43,721	\$43,720	\$1

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Peterstown #3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$371,550	3,000	\$374,550	\$374,550	
Salaries of secretarial and clerical assistants	154,665		154,665	143,983	\$10,682
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	6,383	617
Other objects	1,085		1,085	-	1,085
Total support services school administration	534,300	3,000	537,300	524,916	12,384
Security:					
Salaries	184,112		184,112	144,829	39,283
Purchased professional and technical services					
General supplies	6,566		6,566	-	6,566
Total Security	190,678	-	190,678	144,829	45,849
Employee benefits:					
Health Benefits	2,535,225	(743,896)	1,791,329	1,717,975	73,354
Total employee benefits	2,535,225	(743,896)	1,791,329	1,717,975	73,354
Total undistributed expenditures	3,782,490	(689,109)	3,093,381	2,961,540	131,841
Total expenditures - current expense	11,178,736	(1,279,651)	9,899,085	8,728,546	1,170,539
Total school based expenditures	\$11,178,736	(\$1,279,651)	\$9,899,085	\$8,728,546	\$1,170,539
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	11,178,736	(1,279,651)	9,899,085	8,728,546	1,170,539
Total other financing sources	11,178,736	(1,279,651)	9,899,085	8,728,546	1,170,539
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, 2022

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$375,982		\$375,982	\$375,982	
Grades 1-5	1,909,188	(\$380,439)	1,528,749	1,528,251	\$498
Grades 6-8	1,136,163	29,786	1,165,949	1,165,361	588
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	262,209	8,000	270,209	267,778	2,431
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	144,037	352,808	496,845	480,445	16,400
Textbooks	-		-	-	
Other objects					
Total regular programs	3,827,579	10,155	3,837,734	3,817,817	19,917
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	101,561		101,561	101,561	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	3,265		3,265	2,200	1,065
Textbooks					
Other objects					
Total cognitive impaired - mild	104,826	-	104,826	103,761	1,065
Cognitive impaired - moderate:					
Salaries of teachers	62,296		62,296	62,296	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	62,296	-	62,296	62,296	-
Learning/Language Disabilities:					
Salaries of teachers	234,282		234,282	211,410	22,872
Other salaries for instruction	100,456	23,176	123,632	123,632	1
Purchased professional/ educational services					
Other purchased services					
General supplies	8,580		8,580	8,148	432
Textbooks					
Other objects					
Total learning/language:	\$343,318	\$23,176	\$366,494	\$343,189	\$23,305

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$261,987	\$4,272	\$266,259	\$266,259	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>261,987</u>	<u>4,272</u>	<u>266,259</u>	<u>266,259</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,292,666	60,705	1,353,371	1,349,916	\$3,456
Other salaries for instruction	98,375		98,375	98,375	
Purchased professional/ educational services	5,616	(1,100)	4,516	4,482	34
Other purchased services	-		-	-	
General supplies	25,872	18,305	44,177	41,528	2,649
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,422,529</u>	<u>77,910</u>	<u>1,500,439</u>	<u>1,494,301</u>	<u>6,139</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	-	385
Miscellaneous Expenditures					
Total school sponsored activities	<u>300</u>	<u>85</u>	<u>385</u>	<u>-</u>	<u>385</u>
Total instruction	<u>6,022,835</u>	<u>115,598</u>	<u>6,138,433</u>	<u>6,087,622</u>	<u>50,811</u>
Attendance and social work services:					
Salaries	106,395		106,395	106,395	
Other purchased services					
Travel					
Supplies and materials	500		500	439	61
Other objects					
Total attendance and social work services	<u>106,895</u>	<u>-</u>	<u>106,895</u>	<u>106,834</u>	<u>61</u>
Health services:					
Salaries	133,526		133,526	118,960	14,566
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,810	(3,000)	1,810	1,688	122
Other objects					
Total health services	<u>\$138,336</u>	<u>(\$3,000)</u>	<u>\$135,336</u>	<u>\$120,649</u>	<u>\$14,687</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Battin #4

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Guidance					
Salaries of other professional staff	\$113,506		\$113,506	\$113,506	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	493	\$7
Other objects					
Total other support services - students - related services	114,006	-	114,006	113,999	7
Educational media services/ school library:					
Salaries	57,256	1,350	58,606	58,606	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	427	40
Other objects					
Total educational media services/school library	57,723	1,350	59,073	59,032	41
Support services school administration:					
Salaries of principals/ asst. principals	284,050		284,050	284,050	
Salaries of secretarial and clerical assistants	109,726	(49,000)	60,726	59,553	1,174
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000	126	7,126	7,125	1
Other objects	1,085		1,085	-	1,085
Total support services school administration	401,861	(48,874)	352,987	350,728	2,259
Security:					
Salaries	166,031	(11,950)	154,081	152,578	1,503
Purchased professional and technical services					
General supplies	661		661	-	661
Total Security	166,692	(11,950)	154,742	152,578	2,164
Employee benefits:					
Health Benefits	2,054,345	(140,534)	1,913,811	1,881,239	32,572
Total employee benefits	2,054,345	(140,534)	1,913,811	1,881,239	32,572
Total undistributed expenditures	3,039,858	(203,008)	2,836,850	2,785,060	51,790
Total expenditures - current expense	9,062,693	(87,410)	8,975,283	8,872,682	102,601
Total school based expenditures	\$9,062,693	(\$87,410)	\$8,975,283	\$8,872,682	\$102,601
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	9,062,693	(87,410)	8,975,283	8,872,682	102,601
Total other financing sources	9,062,693	(87,410)	8,975,283	8,872,682	102,601
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, 2022

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	\$264,288		\$264,288	\$264,288	
Grades 1-5	1,713,255	(\$104,426)	1,608,829	1,516,695	\$92,134
Grades 6-8	1,418,039	(141,644)	1,276,395	1,199,716	76,679
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	201,568	10,225	211,793	185,666	26,127
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	103,984	14,063	118,047	99,120	18,927
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,705,833	(221,782)	3,484,051	3,269,530	214,521
Learning/Language Disabilities:					
Salaries of teachers	269,652		269,652	184,708	84,944
Other salaries for instruction	155,809		155,809	148,889	6,920
Purchased professional/ educational services					
Other purchased services					
General supplies	8,473		8,473	8,057	416
Textbooks					
Other objects					
Total learning/language:	433,934	-	433,934	341,655	92,279
Resource room:					
Salaries of teachers	246,971		246,971	163,560	83,411
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	246,971	-	246,971	163,560	83,411
Bilingual education:					
Salaries of teachers	786,222	6,034	792,256	717,495	74,761
Other salaries for instruction	51,353		51,353	51,353	
Purchased professional/ educational services	3,560		3,560	2,897	663
Other purchased services	-		-	-	
General supplies	12,030	3,565	15,595	13,466	2,129
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	853,165	9,599	862,764	785,211	77,553
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	550		550	-	550
Miscellaneous Expenditures					
Total school sponsored activities	550	-	550	-	550
Total instruction	\$5,240,453	(\$212,183)	\$5,028,270	\$4,559,956	\$468,314

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$84,284		\$84,284	\$79,274	\$5,010
Other purchased services					
Travel					
Supplies and materials	500	14	514	513	1
Other objects					
Total attendance and social work services	84,784	14	84,798	79,787	5,011
Health services:					
Salaries	82,718	103,858	186,576	186,576	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,870		3,870	3,748	122
Other objects					
Total health services	86,588	103,858	190,446	190,324	122
Guidance					
Salaries of other professional staff	182,325	\$25,952	208,277	208,276	1
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	822	178
Other objects					
Total other support services - students - related services	183,325	25,952	209,277	209,098	179
Educational media services/school library:					
Salaries	39,070	1	39,071	39,070	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	39,537	1	39,538	39,070	468
Support services school administration:					
Salaries of principals/ asst. principals	382,200		382,200	382,200	
Salaries of secretarial and clerical assistants	229,597		229,597	178,266	51,331
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	2,721	2,279
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$617,882		\$617,882	\$563,187	\$54,695

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Mabel Holmes #5

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$236,858		\$236,858	\$188,759	\$48,100
Purchased professional and technical services					
General supplies	1,109		1,109	-	1,109
Total Security	237,967	-	237,967	188,759	49,209
Employee benefits:					
Health Benefits	1,969,313	194,748	2,164,061	2,116,097	47,964
Total employee benefits	1,969,313	194,748	2,164,061	2,116,097	47,964
Total undistributed expenditures	3,219,396	324,573	3,543,969	3,386,323	157,646
Total expenditures - current expense	8,459,849	112,390	8,572,239	7,946,279	625,960
Total school based expenditures	\$8,459,849	\$112,390	\$8,572,239	\$7,946,279	\$625,960
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	8,459,849	112,390	8,572,239	7,946,279	625,960
Total other financing sources	8,459,849	112,390	8,572,239	7,946,279	625,960
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, 2022

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	\$398,658	\$5,195	\$403,853	\$403,850	\$3
Grades 1-5	2,566,010	(88,785)	2,477,225	2,392,763	84,462
Grades 6-8	1,177,066	1	1,177,067	1,133,667	43,400
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	313,299		313,299	297,014	16,285
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-	200	200	62	139
General supplies	200,461	12,904	213,365	177,454	35,911
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	4,660,193	(70,485)	4,589,708	4,408,854	180,854
Learning/Language Disabilities:					
Salaries of teachers	494,127		494,127	488,401	5,726
Other salaries for instruction	248,184	250	248,434	237,631	10,803
Purchased professional/ educational services					
Other purchased services					
General supplies	6,942		6,942	6,872	70
Textbooks					
Other objects					
Total learning/language:	749,253	250	749,503	732,905	16,598
Autistic:					
Salaries of teachers	227,090		227,090	155,359	71,731
Other salaries for instruction	44,794		44,794	44,794	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	271,884	-	271,884	200,153	71,731
Resource room:					
Salaries of teachers	355,846	8,050	363,896	363,895	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	355,846	8,050	363,896	363,895	1
Bilingual education:					
Salaries of teachers	1,601,346	59,200	1,660,546	1,546,741	113,805
Other salaries for instruction	87,232		87,232	87,232	
Purchased professional/ educational services	4,928		4,928	4,136	792
Other purchased services					
General supplies	18,722	13,275	31,997	28,711	3,286
Textbooks					
Other objects					
Total bilingual education	\$1,712,228	\$72,475	\$1,784,703	\$1,666,821	\$117,882

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDed RESOURCE FUND 15
SCHEDULE OF BLENDed EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	\$300	85	\$385	-	\$385
Miscellaneous Expenditures					
Total school sponsored activities	<u>300</u>	<u>85</u>	<u>385</u>	<u>-</u>	<u>385</u>
Total instruction	<u>7,749,704</u>	<u>\$10,375</u>	<u>7,760,079</u>	<u>\$7,372,628</u>	<u>387,451</u>
Attendance and social work services:					
Salaries	92,713		92,713	92,713	
Other purchased services					
Travel					
Supplies and materials	500	(200)	300	-	300
Other objects					
Total attendance and social work services	<u>93,213</u>	<u>(200)</u>	<u>93,013</u>	<u>92,713</u>	<u>300</u>
Health services:					
Salaries	186,576		186,576	124,070	62,506
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,655		5,655	4,356	1,299
Other objects					
Total health services	<u>192,231</u>	<u>-</u>	<u>192,231</u>	<u>128,426</u>	<u>63,805</u>
Guidance					
Salaries of other professional staff	83,957		83,957	83,957	
Purchased professional educational services					
Travel					
Supplies and materials	1,000	357	1,357	1,357	-
Other objects					
Total other support services - students - related services	<u>84,957</u>	<u>357</u>	<u>85,314</u>	<u>85,314</u>	<u>-</u>
Educational media services/ school library:					
Salaries	66,798		66,798	63,935	2,863
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,018	1	2,019	1,927	92
Other objects					
Total educational media services/school library	<u>\$68,816</u>	<u>\$1</u>	<u>\$68,817</u>	<u>\$65,862</u>	<u>\$2,955</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Lafayette #6

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$354,250		\$354,250	\$354,250	
Salaries of secretarial and clerical assistants	158,932		158,932	132,764	\$26,168
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,548	452
Other objects	1,835		1,835	-	1,835
Total support services school administration	518,017	-	518,017	489,562	28,455
Security:					
Salaries	111,904	16,090	127,994	113,580	14,414
Purchased professional and technical services					
General supplies	4,406		4,406	-	4,406
Total Security	116,310	16,090	132,400	113,580	18,820
Employee benefits:					
Health Benefits	2,354,447	269,791	2,624,238	2,572,282	51,956
Total employee benefits	2,354,447	269,791	2,624,238	2,572,282	51,956
Total undistributed expenditures	3,427,991	286,039	3,714,030	3,547,738	166,292
Total expenditures - current expense	11,177,695	296,414	11,474,109	10,920,366	553,743
Total school based expenditures	\$11,177,695	\$296,414	\$11,474,109	\$10,920,366	\$553,743
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	11,177,695	296,414	11,474,109	10,920,366	553,743
Total other financing sources	11,177,695	296,414	11,474,109	10,920,366	553,743
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, 2022

EXHIBIT D-3

School: Terence C Reilly #7

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5	\$3,004,371	(\$49,875)	\$2,954,496	\$2,872,720	\$81,776
Grades 6-8	2,243,384	(1,355)	2,242,029	2,091,924	150,105
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	66,690	23,500	90,190	89,864	326
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	159,355	(2,516)	156,839	139,011	17,828
Textbooks	-		-	-	
Other objects					
Total regular programs	<u>5,473,800</u>	<u>(30,246)</u>	<u>5,443,554</u>	<u>5,193,518</u>	<u>250,036</u>
Learning/Language Disabilities:					
Salaries of teachers	242,057		242,057	242,057	
Other salaries for instruction	148,765		148,765	148,765	
Purchased professional/ educational services					
Other purchased services					
General supplies	3,411		3,411	3,224	187
Textbooks					
Other objects					
Total learning/language:	<u>394,233</u>	<u>-</u>	<u>394,233</u>	<u>394,046</u>	<u>187</u>
Resource room:					
Salaries of teachers	99,311	2,000	101,311	101,311	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>99,311</u>	<u>2,000</u>	<u>101,311</u>	<u>101,311</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	331,143	(1,500)	329,643	251,468	78,175
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	1,000		1,000	925	75
Other purchased services	-		-	-	
General supplies	4,546	3,805	8,351	6,947	1,404
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>336,689</u>	<u>2,305</u>	<u>338,994</u>	<u>259,340</u>	<u>79,654</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	3,350		3,350	2,145	1,206
Miscellaneous Expenditures					
Total school sponsored activities	<u>3,350</u>	<u>-</u>	<u>3,350</u>	<u>2,145</u>	<u>1,206</u>
Total instruction	<u>6,307,383</u>	<u>(25,941)</u>	<u>6,281,442</u>	<u>5,950,359</u>	<u>331,083</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Terence C Reilly #7

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	106,395	43,000	149,395	149,046	349
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	106,895	43,000	149,895	149,046	849
Health services:					
Salaries	160,803		160,803	130,597	30,206
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,720		5,720	4,997	723
Other objects					
Total health services	166,523	-	166,523	135,593	30,930
Guidance					
Salaries of other professional staff	103,202	1,020	104,222	94,638	9,584
Purchased professional educational services					
Travel					
Supplies and materials	500		500	381	119
Other objects					
Total other support services - students - related services	103,702	1,020	104,722	95,019	9,703
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	263,124		263,124	250,039	13,085
Salaries of secretarial and clerical assistants	124,966		124,966	116,495	8,471
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	3,859	1,141
Other objects	1,085	1,996	3,081	1,996	1,085
Total support services school administration	394,175	1,996	396,171	372,389	23,782

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Terence C. Reilly #7

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	95,210		95,210	87,250	7,960
Purchased professional and technical services					
General supplies	638		638	-	638
Total Security	95,848	-	95,848	87,250	8,598
Employee benefits:					
Health Benefits	2,117,011	272,515	2,389,526	2,337,026	52,500
Total employee benefits	2,117,011	272,515	2,389,526	2,337,026	52,500
Total undistributed expenditures	2,984,621	318,531	3,303,152	3,176,323	126,829
Total expenditures - current expense	9,292,004	292,590	9,584,594	9,126,683	457,911
Total school based expenditures	9,292,004	292,590	9,584,594	9,126,683	457,911
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	9,292,004	292,590	9,584,594	9,126,683	457,911
Total other financing sources	9,292,004	292,590	9,584,594	9,126,683	457,911
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, 2022

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	\$146,367		\$146,367	\$146,367	
Grades 1-5	1,192,259	(\$51,532)	1,140,727	1,116,580	\$24,147
Grades 6-8	497,073	48,005	545,078	531,422	13,656
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	122,986	2,250	125,236	121,647	3,589
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	78,776	(5,200)	73,576	69,677	3,899
Textbooks					
Other objects	5,599		5,599	3,079	2,520
Total regular programs	<u>2,043,060</u>	<u>(6,477)</u>	<u>2,036,583</u>	<u>1,988,772</u>	<u>47,811</u>
Learning/Language Disabilities:					
Salaries of teachers	146,199	5,726	151,925	146,199	5,726
Other salaries for instruction	44,794	16,745	61,539	61,534	5
Purchased professional/ educational services					
Other purchased services					
General supplies	2,446	100	2,546	2,531	15
Textbooks					
Other objects					
Total learning/language:	<u>193,439</u>	<u>22,571</u>	<u>216,010</u>	<u>210,265</u>	<u>5,745</u>
Resource room:					
Salaries of teachers	239,412		239,412	239,412	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>239,412</u>	<u>-</u>	<u>239,412</u>	<u>239,412</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	484,040		484,040	466,312	17,728
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	6,184		6,184	4,432	1,752
Textbooks					
Other objects					
Total bilingual education	<u>490,224</u>	<u>-</u>	<u>490,224</u>	<u>470,744</u>	<u>19,480</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	600		600	-	600
Miscellaneous Expenditures					
Total school sponsored activities	<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>
Total instruction	<u>\$2,966,735</u>	<u>\$16,094</u>	<u>\$2,982,829</u>	<u>\$2,909,193</u>	<u>\$73,636</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: iPrep Academy #8

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$110,418		\$110,418	\$110,418	
Other purchased services					
Travel					
Supplies and materials	250		250	249	\$1
Other objects					
Total attendance and social work services	110,668	-	110,668	110,667	1
Health services:					
Salaries	80,818	2,250	83,068	83,068	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,405		2,405	2,401	4
Other objects					
Total health services	83,223	2,250	85,473	85,469	4
Guidance					
Salaries of other professional staff	120,652		120,652	120,652	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	-
Other objects					
Total other support services - students - related services	121,152	-	121,152	121,152	-
Educational media services/school library:					
Salaries	19,535	\$1	19,536	19,535	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467	10	477	464	13
Other objects					
Total educational media services/school library	20,002	11	20,013	19,999	14
Support services school administration:					
Salaries of principals/ asst. principals	138,050		138,050	138,050	
Salaries of secretarial and clerical assistants	55,187		55,187	55,187	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	2,000	0
Other objects	1,585		1,585	204	1,381
Total support services school administration	\$196,822	-	\$196,822	\$195,441	\$1,381

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: iPrep Academy #8

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Security:					
Salaries	\$96,723	(\$4,900)	\$91,823	\$83,377	\$8,446
Purchased professional and technical services					
General supplies	448		448	-	448
Total Security	97,171	(4,900)	92,271	83,377	8,894
Employee benefits:					
Health Benefits	998,669	(57,755)	940,914	920,760	20,154
Total employee benefits	998,669	(57,755)	940,914	920,760	20,154
Total undistributed expenditures	1,627,707	(60,394)	1,567,313	1,536,864	30,449
Total expenditures - current expense	4,594,442	(44,300)	4,550,142	4,446,057	104,085
Total school based expenditures	\$4,594,442	(\$44,300)	\$4,550,142	\$4,446,057	\$104,085
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,594,442	(44,300)	4,550,142	4,446,057	104,085
Total other financing sources	4,594,442	(44,300)	4,550,142	4,446,057	104,085
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, 2022

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	\$260,348	\$10,705	\$271,053	\$263,782	\$7,271
Grades 1-5	1,711,946	117,790	1,829,736	1,645,248	184,488
Grades 6-8	829,835	(231,105)	598,730	598,727	3
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	149,095	7,737	156,832	155,358	1,474
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	133,631	6,895	140,526	123,535	16,991
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>3,089,554</u>	<u>(87,978)</u>	<u>3,001,576</u>	<u>2,790,694</u>	<u>210,882</u>
Learning/Language Disabilities:					
Salaries of teachers	323,693	2,375	326,068	326,068	
Other salaries for instruction	-	42,000	42,000	41,851	149
Purchased professional/ educational services					
Other purchased services					
General supplies	1,971		1,971	1,969	2
Textbooks					
Other objects					
Total learning/language:	<u>325,664</u>	<u>44,375</u>	<u>370,039</u>	<u>369,888</u>	<u>151</u>
Multiply disabled:					
Salaries of teachers	78,431		78,431	78,431	
Other salaries for instruction	100,456	(42,000)	58,456	43,616	14,840
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	<u>178,887</u>	<u>(42,000)</u>	<u>136,887</u>	<u>122,047</u>	<u>14,840</u>
Resource room:					
Salaries of teachers	182,722		182,722	181,087	1,635
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>182,722</u>	<u>-</u>	<u>182,722</u>	<u>181,087</u>	<u>1,635</u>
Bilingual education:					
Salaries of teachers	1,585,311	48,782	1,634,093	1,621,410	12,683
Other salaries for instruction	44,794	78,450	123,244	122,687	557
Purchased professional/ educational services	11,260		11,260	9,595	1,665
Other purchased services	-		-	-	
General supplies	23,212	9,739	32,951	30,037	2,914
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>\$1,664,577</u>	<u>\$136,971</u>	<u>\$1,801,548</u>	<u>\$1,783,729</u>	<u>\$17,819</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$600		\$600	-	\$600
Miscellaneous Expenditures					
Total school sponsored activities	600	-	600	-	600
Total instruction	5,442,004	\$51,368	5,493,372	\$5,247,445	245,927
Attendance and social work services:					
Salaries	87,094		87,094	87,094	
Other purchased services					
Travel					
Supplies and materials	500		500	272	228
Other objects					
Total attendance and social work services	87,594	-	87,594	87,366	228
Health services:					
Salaries	171,968	(57,357)	114,611	114,611	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,100		5,100	3,904	1,196
Other objects					
Total health services	177,068	(57,357)	119,711	118,514	1,196
Guidance					
Salaries of other professional staff	115,701		115,701	115,701	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	414	86
Other objects					
Total other support services - students - related services	116,201	-	116,201	116,115	86
Educational media services/school library:					
Salaries	39,470	18,458	57,928	57,927	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	467	-
Other objects					
Total educational media services/school library	\$39,937	\$18,458	\$58,395	\$58,394	\$1

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$374,450	250	\$374,700	\$374,700	
Salaries of secretarial and clerical assistants	173,216		173,216	156,762	\$16,454
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	3,000	0
Other objects	1,085		1,085	-	1,085
Total support services school administration	551,751	250	552,001	534,461	17,540
Security:					
Salaries	125,868		125,868	118,743	7,125
Purchased professional and technical services					
General supplies	801	(7)	794	108	687
Total Security	126,669	(7)	126,662	118,850	7,812
Employee benefits:					
Health Benefits	1,990,042	30,288	2,020,330	1,966,156	54,174
Total employee benefits	1,990,042	30,288	2,020,330	1,966,156	54,174
Total undistributed expenditures	3,089,262	(8,368)	3,080,894	2,999,858	81,036
Total expenditures - current expense	8,531,266	43,000	8,574,266	8,247,303	326,962
Total school based expenditures	\$8,531,266	\$43,000	\$8,574,266	\$8,247,303	\$326,962
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	8,531,266	43,000	8,574,266	8,247,303	326,963
Total other financing sources	8,531,266	43,000	8,574,266	8,247,303	326,963
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, 2022

EXHIBIT D-3

School: Elmora #12

	<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	\$251,264		\$251,264	\$226,347	\$24,917
Grades 1-5	1,810,312	(\$46,840)	1,763,472	1,636,870	126,602
Grades 6-8	871,157		871,157	800,744	70,413
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	180,245	12,800	193,045	190,705	2,340
Purchased professional/ educational services	1,000		1,000	-	1,000
Other purchased services					
Travel	-		-	-	
General supplies	106,393	88	106,481	100,582	5,899
Textbooks	-		-	-	
Other objects	4,699		4,699	4,099	600
Total regular programs	<u>3,225,070</u>	<u>(33,952)</u>	<u>3,191,118</u>	<u>2,959,346</u>	<u>231,772</u>
Autistic:					
Salaries of teachers	301,771		301,771	251,941	49,830
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	<u>301,771</u>	<u>-</u>	<u>301,771</u>	<u>251,941</u>	<u>49,830</u>
Resource room:					
Salaries of teachers	381,223	(100,000)	281,223	272,900	8,323
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>381,223</u>	<u>(100,000)</u>	<u>281,223</u>	<u>272,900</u>	<u>8,323</u>
Bilingual education:					
Salaries of teachers	904,421	605	905,026	864,399	40,627
Other salaries for instruction	44,794		44,794	44,794	
Purchased professional/ educational services	3,576		3,576	2,859	717
Other purchased services	-		-	-	
General supplies	12,193	4,080	16,273	14,190	2,083
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>964,984</u>	<u>4,685</u>	<u>969,669</u>	<u>926,243</u>	<u>43,426</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,350		1,350	1,200	150
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,350</u>	<u>-</u>	<u>1,350</u>	<u>1,200</u>	<u>150</u>
Total instruction	<u>\$4,874,398</u>	<u>(\$129,267)</u>	<u>\$4,745,131</u>	<u>\$4,411,630</u>	<u>\$333,501</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$38,290	\$38,290	\$76,580	\$76,579	\$1
Other purchased services					
Travel					
Supplies and materials	500		500	90	410
Other objects					
Total attendance and social work services	38,790	38,290	77,080	76,669	411
Health services:					
Salaries	91,150		91,150	91,150	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,520		3,520	3,511	9
Other objects					
Total health services	94,670	-	94,670	94,661	9
Guidance					
Salaries of other professional staff	106,343		106,343	88,431	17,912
Purchased professional educational services					
Travel					
Supplies and materials	500	140	640	638	2
Other objects					
Total other support services - students - related services	106,843	140	106,983	89,069	17,914
Educational media services/school library:					
Salaries	24,245		24,245	20,002	4,243
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	24,712	-	24,712	20,002	4,710
Support services school administration:					
Salaries of principals/asst. principals	239,200	250	239,450	239,450	
Salaries of secretarial and clerical assistants	126,716		126,716	126,716	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	(280)	3,720	3,531	189
Other objects	1,085	780	1,865	779	1,086
Total support services school administration	\$371,001	\$750	\$371,751	\$370,477	\$1,274

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Elmora #12

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$124,420		\$124,420	\$122,135	\$2,285
Purchased professional and technical services					
General supplies	546		546	-	546
Total Security	124,966	-	124,966	122,135	2,831
Employee benefits:					
Health Benefits	1,789,463	(\$27,845)	1,761,618	1,717,201	44,417
Total employee benefits	1,789,463	(27,845)	1,761,618	1,717,201	44,417
Total undistributed expenditures	2,550,445	11,335	2,561,780	2,490,214	71,566
Total expenditures - current expense	7,424,843	(117,932)	7,306,911	6,901,844	405,067
Total school based expenditures	\$7,424,843	(\$117,932)	\$7,306,911	\$6,901,844	\$405,067
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,424,843	(117,932)	7,306,911	6,901,844	405,067
Total other financing sources	7,424,843	(117,932)	7,306,911	6,901,844	405,067
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, 2022

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	\$178,408		\$178,408	\$178,408	
Grades 1-5	1,186,426	\$42,908	1,229,334	1,138,757	\$90,577
Grades 6-8	565,958		565,958	427,950	138,008
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	79,370	2,250	81,620	63,025	18,595
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	67,171	5,069	72,240	56,469	15,771
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	2,082,032	50,227	2,132,259	1,868,654	263,605
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	-	-	-	-	-
Cognitive impaired - moderate:					
Salaries of teachers	88,434		88,434	74,871	13,563
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	88,434	-	88,434	74,871	13,563
Learning/Language Disabilities:					
Salaries of teachers	394,034	(175,000)	219,034	146,574	72,460
Other salaries for instruction	155,809	250	156,059	155,813	246
Purchased professional/ educational services					
Other purchased services					
General supplies	7,277		7,277	5,134	2,143
Textbooks					
Other objects					
Total learning/language:	\$557,120	(\$174,750)	\$382,370	\$307,522	\$74,848

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$266,754	\$105,665	\$372,419	\$316,352	\$56,067
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>266,754</u>	<u>105,665</u>	<u>372,419</u>	<u>316,352</u>	<u>56,067</u>
Bilingual education:					
Salaries of teachers	661,701	62,165	723,866	588,165	135,701
Other salaries for instruction	49,103	23,176	72,279	72,279	1
Purchased professional/ educational services	1,120		1,120	1,036	84
Other purchased services	-		-	-	
General supplies	8,494	19,080	27,574	23,671	3,903
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>720,418</u>	<u>104,421</u>	<u>824,839</u>	<u>685,150</u>	<u>139,689</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	550		550	550	
Miscellaneous Expenditures	550		550	550	-
Total school sponsored activities	<u>550</u>	<u>-</u>	<u>550</u>	<u>550</u>	<u>-</u>
Total instruction	<u>3,715,308</u>	<u>85,563</u>	<u>3,800,871</u>	<u>3,253,099</u>	<u>547,772</u>
Attendance and social work services:					
Salaries	84,284		84,284	71,085	13,199
Other purchased services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total attendance and social work services	<u>84,784</u>	<u>-</u>	<u>84,784</u>	<u>71,584</u>	<u>13,200</u>
Health services:					
Salaries	95,426		95,426	18,230	77,196
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,545		2,545	2,155	390
Other objects					
Total health services	<u>97,971</u>	<u>-</u>	<u>97,971</u>	<u>20,385</u>	<u>77,586</u>
Guidance					
Salaries of other professional staff	82,081		82,081	82,081	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	313	187
Other objects					
Total other support services - students - related services	<u>\$82,581</u>	<u>-</u>	<u>\$82,581</u>	<u>\$82,394</u>	<u>\$187</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Benjamin Franklin #13

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Educational media services/ school library:					
Salaries	\$29,927	\$1	\$29,928	\$29,927	\$1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500		500	478	22
Other objects					
Total educational media services/school library	30,427	1	30,428	30,406	22
Support services school administration:					
Salaries of principals/ asst. principals	244,700		244,700	244,700	
Salaries of secretarial and clerical assistants	63,708	750	64,458	64,458	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	3,313	687
Other objects	1,085		1,085	-	1,085
Total support services school administration	313,493	750	314,243	312,471	1,772
Security:					
Salaries	91,872		91,872	90,582	1,290
Purchased professional and technical services					
General supplies	451		451	-	451
Total Security	92,323	-	92,323	90,582	1,741
Employee benefits:					
Health Benefits	1,351,072	(247,324)	1,103,748	1,072,656	31,092
Total employee benefits	1,351,072	(247,324)	1,103,748	1,072,656	31,092
Total undistributed expenditures	2,052,651	(246,573)	1,806,078	1,680,478	125,600
Total expenditures - current expense	5,767,959	(161,010)	5,606,949	4,933,577	673,373
Total school based expenditures	\$5,767,959	(\$161,010)	\$5,606,949	\$4,933,577	\$673,373
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	5,767,959	(161,010)	5,606,949	4,933,577	673,373
Total other financing sources	5,767,959	(161,010)	5,606,949	4,933,577	673,373
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, 2022

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	\$674,154	(\$119,158)	\$554,996	\$520,856	\$34,140
Grades 1-5	2,437,862	75,085	2,512,947	2,374,531	138,416
Grades 6-8	981,132		981,132	890,987	90,145
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	249,778	41,073	290,851	290,106	745
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	147,298	7,221	154,519	132,649	21,870
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	4,494,923	4,221	4,499,144	4,213,173	285,971
Learning/Language Disabilities:					
Salaries of teachers	148,191		148,191	148,191	
Other salaries for instruction	184,679		184,679	184,679	
Purchased professional/ educational services					
Other purchased services					
General supplies	2,626		2,626	-	2,626
Textbooks					
Other objects					
Total learning/language:	335,496	-	335,496	332,870	2,626
Behavioral Disabilities:					
Salaries of teachers	289,626		289,626	217,305	72,321
Other salaries for instruction	88,999		88,999	86,939	2,060
Purchased professional/ educational services					
Other purchased services					
General supplies	4,165		4,165	-	4,165
Textbooks					
Other objects					
Total behavioral disabilities	382,790	-	382,790	304,244	78,546
Resource room:					
Salaries of teachers	512,547		512,547	494,492	18,055
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	512,547	-	512,547	494,492	18,055
Bilingual education:					
Salaries of teachers	1,328,766		1,328,766	1,272,743	56,023
Other salaries for instruction	96,654		96,654	96,654	
Purchased professional/ educational services	6,128		6,128	5,104	1,024
Other purchased services	-		-	-	
General supplies	33,255	3,059	36,314	31,683	4,631
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$1,464,803	\$3,059	\$1,467,862	\$1,406,184	\$61,678

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	\$850		\$850	-	\$850
Miscellaneous Expenditures					
Total school sponsored activities	850	-	850	-	850
Total instruction	7,191,409	\$7,280	7,198,689	\$6,750,963	447,726
Attendance and social work services:					
Salaries	76,579		76,579	76,579	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	77,079	-	77,079	76,579	500
Health services:					
Salaries	166,144		166,144	166,144	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,975		4,975	1,784	3,191
Other objects					
Total health services	171,119	-	171,119	167,928	3,191
Guidance					
Salaries of other professional staff	91,398		91,398	86,374	5,024
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	91,898	-	91,898	86,374	5,524
Educational media services/ school library:					
Salaries	36,814		36,814	19,635	17,179
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	461	6
Other objects					
Total educational media services/school library	\$37,281		\$37,281	\$20,095	\$17,186

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Abraham Lincoln #14

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$366,300		\$366,300	\$345,495	\$20,805
Salaries of secretarial and clerical assistants	163,275		163,275	158,225	5,050
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	3,398	1,602
Other objects	1,085	1,000	2,085	-	2,085
Total support services school administration	535,660	1,000	536,660	507,118	29,542
Security:					
Salaries	199,610	3,000	202,610	178,081	24,529
Purchased professional and technical services					
General supplies	991		991	-	991
Total Security	200,601	3,000	203,601	178,081	25,520
Employee benefits:					
Health Benefits	2,354,924	306,779	2,661,703	2,588,589	73,114
Total employee benefits	2,354,924	306,779	2,661,703	2,588,589	73,114
Total undistributed expenditures	3,468,562	310,779	3,779,341	3,624,763	154,578
Total expenditures - current expense	10,659,971	318,059	10,978,030	10,375,726	602,304
Total school based expenditures	\$10,659,971	\$318,059	\$10,978,030	\$10,375,726	\$602,304
Other financing sources:					
Capital leases (non-budgeted)					
Operating transfer in	10,659,971	318,059	10,978,030	10,375,726	602,304
Total other financing sources	10,659,971	318,059	10,978,030	10,375,726	602,304
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, 2022

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	\$288,861	\$250	\$289,111	\$289,111	
Grades 1-5	1,833,123		1,833,123	1,705,943	\$127,180
Grades 6-8	971,254		971,254	939,395	31,859
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	100,706	2,250	102,956	102,956	
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-	100	100	14	86
General supplies	113,646	15,482	129,128	108,494	20,634
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>3,312,289</u>	<u>18,082</u>	<u>3,330,371</u>	<u>3,149,957</u>	<u>180,414</u>
Resource room:					
Salaries of teachers	270,645	2,250	272,895	272,895	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>270,645</u>	<u>2,250</u>	<u>272,895</u>	<u>272,895</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,157,850	(8,751)	1,149,099	1,079,554	69,545
Other salaries for instruction	100,456		100,456	90,881	9,575
Purchased professional/ educational services	7,080		7,080	5,747	1,333
Other purchased services	-		-	-	
General supplies	18,657	18,840	37,497	35,417	2,080
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,284,043</u>	<u>10,089</u>	<u>1,294,132</u>	<u>1,211,598</u>	<u>82,534</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	550		550	385	165
Miscellaneous Expenditures					
Total school sponsored activities	<u>550</u>	<u>-</u>	<u>550</u>	<u>385</u>	<u>165</u>
Total instruction	<u>4,867,527</u>	<u>30,421</u>	<u>4,897,948</u>	<u>4,634,835</u>	<u>263,113</u>
Attendance and social work services:					
Salaries	74,874	1,585	76,459	76,458	1
Other purchased services					
Travel					
Supplies and materials	500		500	479	21
Other objects					
Total attendance and social work services	<u>\$75,374</u>	<u>1,585</u>	<u>\$76,959</u>	<u>\$76,937</u>	<u>\$22</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Christopher Columbus #15

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$91,150		\$91,150	\$91,150	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,670		3,670	2,264	\$1,406
Other objects					
Total health services	94,820	-	94,820	93,414	1,406
Guidance					
Salaries of other professional staff	120,402		120,402	120,402	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	496	4
Other objects					
Total other support services - students - related services	120,902	-	120,902	120,898	4
Educational media services/school library:					
Salaries	31,218	\$1	31,219	31,218	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	31,685	1	31,686	31,218	468
Support services school administration:					
Salaries of principals/asst. principals	285,300	4,000	289,300	289,300	
Salaries of secretarial and clerical assistants	108,782		108,782	108,782	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	1,000	5,000	3,800	1,200
Other objects	1,085		1,085	-	1,085
Total support services school administration	399,167	5,000	404,167	401,882	2,285
Security:					
Salaries	126,674		126,674	110,974	15,700
Purchased professional and technical services					
General supplies	543		543	-	543
Total Security	127,217	-	127,217	110,974	16,243
Employee benefits:					
Health Benefits	1,860,960	(114,157)	1,746,803	1,715,699	31,104
Total employee benefits	1,860,960	(114,157)	1,746,803	1,715,699	31,104
Total undistributed expenditures	\$2,710,125	(\$107,571)	\$2,602,554	\$2,551,023	\$51,531

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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>\$7,577,652</u>	<u>(\$77,150)</u>	<u>\$7,500,502</u>	<u>\$7,185,858</u>	<u>\$314,644</u>
Total school based expenditures	<u>\$7,577,652</u>	<u>(\$77,150)</u>	<u>\$7,500,502</u>	<u>\$7,185,858</u>	<u>\$314,644</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	<u>7,577,652</u>	<u>(77,150)</u>	<u>7,500,502</u>	<u>7,185,858</u>	<u>314,644</u>
Total other financing sources	<u>7,577,652</u>	<u>(77,150)</u>	<u>7,500,502</u>	<u>7,185,858</u>	<u>314,644</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, 2022

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$271,506		\$271,506	\$271,506	
Grades 1-5	1,565,366	\$126,520	1,691,886	1,669,998	\$21,888
Grades 6-8	882,779	(66,139)	816,640	760,939	55,701
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	162,569	6,000	168,569	145,279	23,290
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	113,057	16,089	129,146	93,118	36,028
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	2,999,976	82,470	3,082,446	2,944,883	137,563
Learning/Language Disabilities:					
Salaries of teachers	256,726	2,250	258,976	258,976	
Other salaries for instruction	100,456	42,887	143,343	140,948	2,395
Purchased professional/ educational services					
Other purchased services					
General supplies	5,244		5,244	5,181	64
Textbooks					
Other objects					
Total learning/language:	362,426	45,137	407,563	405,105	2,458
Resource room:					
Salaries of teachers	258,172	500	258,672	258,672	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	258,172	500	258,672	258,672	-
Bilingual education:					
Salaries of teachers	848,258	14,765	863,023	863,022	1
Other salaries for instruction	53,103		53,103	53,103	
Purchased professional/ educational services	1,400		1,400	1,295	105
Other purchased services	-		-	-	
General supplies	23,357	18,102	41,459	32,833	8,626
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	926,118	32,867	958,985	950,253	8,732
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	-	385
Miscellaneous Expenditures					
Total school sponsored activities	300	85	385	-	385
Total instruction	\$4,546,992	\$161,059	\$4,708,051	\$4,558,913	\$149,138

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$78,124		\$78,124	\$78,124	
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total attendance and social work services	78,624	-	78,624	78,624	-
Health services:					
Salaries	170,510		170,510	170,510	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,180	\$2,025	5,205	4,822	383
Other objects					
Total health services	173,690	2,025	175,715	175,332	383
Guidance					
Salaries of other professional staff	120,652		120,652	120,652	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total other support services - students - related services	121,152	-	121,152	121,151	1
Educational media services/school library:					
Salaries	32,882		32,882	13,153	19,729
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	467	-
Other objects					
Total educational media services/school library	33,349	-	33,349	13,620	19,729
Support services school administration:					
Salaries of principals/asst. principals	270,250	750	271,000	271,000	
Salaries of secretarial and clerical assistants	106,202	82	106,284	106,283	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	2,853	1,147
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$381,537	\$832	\$382,369	\$380,136	\$2,233

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Madison Monroe #16

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$52,214		\$52,214	\$51,212	\$1,002
Purchased professional and technical services					
General supplies	899		899	-	899
Total Security	53,113	-	53,113	51,212	1,901
Employee benefits:					
Health Benefits	1,668,733	(\$137,865)	1,530,868	1,497,261	33,607
Total employee benefits	1,668,733	(137,865)	1,530,868	1,497,261	33,607
Total undistributed expenditures	2,510,198	(135,008)	2,375,190	2,317,336	57,854
Total expenditures - current expense	7,057,190	26,051	7,083,241	6,876,249	206,992
Total school based expenditures	\$7,057,190	\$26,051	\$7,083,241	\$6,876,249	\$206,992
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	7,057,190	26,051	7,083,241	6,876,249	206,992
Total other financing sources	7,057,190	26,051	7,083,241	6,876,249	206,992
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, 2022

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	\$286,111	\$2,500	\$288,611	\$288,611	
Grades 1-5	1,714,269	(98,840)	1,615,429	1,590,582	\$24,847
Grades 6-8	880,143	(109,246)	770,897	758,948	11,949
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	138,691	12,965	151,656	145,495	6,161
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	94,812	2,653	97,465	74,535	22,930
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,118,725	(189,968)	2,928,757	2,862,215	66,542
Autistic:					
Salaries of teachers	72,541		72,541	72,541	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	72,541	-	72,541	72,541	-
Resource room:					
Salaries of teachers	358,058		358,058	354,686	3,372
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	358,058	-	358,058	354,686	3,372
Bilingual education:					
Salaries of teachers	736,943	99,090	836,033	713,384	122,649
Other salaries for instruction	44,794		44,794	29,340	15,454
Purchased professional/ educational services	1,800		1,800	1,665	135
Other purchased services	-		-	-	
General supplies	15,205	5,160	20,365	17,666	2,699
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	798,742	104,250	902,992	762,055	140,937
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	300	85	385	385	-
Total instruction	\$4,348,366	(\$85,633)	\$4,262,733	\$4,051,882	\$210,851

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$103,895		\$103,895	\$103,895	
Other purchased services					
Travel					
Supplies and materials	500	10	510	509	\$1
Other objects					
Total attendance and social work services	104,395	10	104,405	104,404	1
Health services:					
Salaries	84,752		84,752	67,802	16,950
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,125		3,125	2,385	740
Other objects					
Total health services	87,877	-	87,877	70,187	17,690
Guidance					
Salaries of other professional staff	117,451		117,451	99,404	18,047
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	117,951	-	117,951	99,904	18,047
Educational media services/school library:					
Salaries	41,102		41,102	16,441	24,661
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	441	26
Other objects					
Total educational media services/school library	41,569	-	41,569	16,881	24,688
Support services school administration:					
Salaries of principals/asst. principals	259,750		259,750	259,750	
Salaries of secretarial and clerical assistants	119,563	1,531	121,094	121,093	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	1,105	1,895
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$383,398	\$1,531	\$384,929	\$381,948	\$2,981

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Robert Morris #18

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$137,546		\$137,546	\$136,529	\$1,017
Purchased professional and technical services					
General supplies					
Total Security	137,546	-	137,546	136,529	1,017
Employee benefits:					
Health Benefits	1,593,589	(12,670)	1,580,919	1,530,812	50,107
Total employee benefits	1,593,589	(12,670)	1,580,919	1,530,812	50,107
Total undistributed expenditures	2,466,325	(11,129)	2,455,196	2,340,666	114,530
Total expenditures - current expense	6,814,691	(96,762)	6,717,929	6,392,547	325,382
Total school based expenditures	\$6,814,691	(\$96,762)	\$6,717,929	\$6,392,547	\$325,382
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	6,814,691	(96,762)	6,717,929	6,392,547	325,382
Total other financing sources	6,814,691	(96,762)	6,717,929	6,392,547	325,382
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, 2022

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	\$377,876	(56,000)	\$321,876	\$306,042	\$15,834
Grades 1-5	1,646,686	(\$85,750)	1,560,936	1,554,186	6,750
Grades 6-8	805,941	10,892	816,833	816,832	1
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	96,147	7,350	103,497	84,935	18,562
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	128,968	33,374	162,342	139,392	22,950
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,060,317	(90,134)	2,970,183	2,905,431	64,752
Autistic:					
Salaries of teachers	69,272		69,272	31,078	38,194
Other salaries for instruction	92,130		92,130	91,112	1,018
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	161,402	-	161,402	122,189	39,213
Resource room:					
Salaries of teachers	317,333	(25,797)	291,536	221,843	69,693
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	317,333	(25,797)	291,536	221,843	69,693
Bilingual education:					
Salaries of teachers	922,524	120,382	1,042,906	940,479	102,427
Other salaries for instruction	144,434		144,434	134,814	9,620
Purchased professional/ educational services	3,320		3,320	3,071	249
Other purchased services	-		-	-	
General supplies	28,452	2,470	30,922	22,838	8,084
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,098,730	122,852	1,221,582	1,101,202	120,380
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	-	385
Miscellaneous Expenditures					
Total school sponsored activities	300	85	385	-	385
Total instruction	\$4,638,082	\$7,006	\$4,645,088	\$4,350,665	\$294,423

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$38,290	\$43,185	\$81,475		\$81,475
Other purchased services					
Travel					
Supplies and materials	500		500	497	3
Other objects					
Total attendance and social work services	38,790	43,185	81,975	497	81,478
Health services:					
Salaries	95,426	(19,085)	76,341	76,341	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,290		3,290	595	2,695
Other objects					
Total health services	98,716	(19,085)	79,631	76,936	2,695
Guidance					
Salaries of other professional staff	120,402		120,402	120,402	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	499	1
Other objects					
Total other support services - students - related services	120,902	-	120,902	120,901	1
Educational media services/ school library:					
Salaries	33,364	1	33,365	33,364	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	33,831	1	33,832	33,364	468
Support services school administration:					
Salaries of principals/ asst. principals	236,750	250	237,000	237,000	
Salaries of secretarial and clerical assistants	108,402		108,402	105,410	2,992
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000		3,000	2,821	179
Other objects	1,085		1,085	-	1,085
Total support services school administration	\$349,237	\$250	\$349,487	\$345,231	\$4,256

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Woodrow Wilson #19

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$99,323	22,103	\$121,426	\$120,780	\$646
Purchased professional and technical services					
General supplies	548		548	-	548
Total Security	99,871	22,103	121,974	120,780	1,194
Employee benefits:					
Health Benefits	1,641,765	(\$10,981)	1,630,784	1,577,012	53,772
Total employee benefits	1,641,765	(10,981)	1,630,784	1,577,012	53,772
Total undistributed expenditures	2,383,112	35,473	2,418,585	2,274,721	143,864
Total expenditures - current expense	7,021,194	42,479	7,063,673	6,625,385	438,288
Total school based expenditures	\$7,021,194	\$42,479	\$7,063,673	\$6,625,385	\$438,288
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,021,194	42,479	7,063,673	6,625,385	438,288
Total other financing sources	7,021,194	42,479	7,063,673	6,625,385	438,288
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, 2022

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$208,320		\$208,320	\$208,320	
Grades 1-5	1,097,576	(\$4,002)	1,093,574	1,082,978	\$10,596
Grades 6-8	660,412	9,040	669,452	662,933	6,519
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	106,521	250	106,771	96,397	10,374
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	82,284	2,896	85,180	66,588	18,592
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	2,159,812	8,184	2,167,996	2,121,259	46,737
Learning/Language Disabilities:					
Salaries of teachers	71,272		71,272	-	71,272
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	870		870	740	130
Textbooks					
Other objects					
Total learning/language:	72,142	-	72,142	740	71,402
Resource room:					
Salaries of teachers	282,726		282,726	282,726	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	282,726	-	282,726	282,726	-
Bilingual education:					
Salaries of teachers	689,692	(41,936)	647,756	628,719	19,037
Other salaries for instruction	-	37,670	37,670	37,666	4
Purchased professional/ educational services	2,280		2,280	2,109	171
Other purchased services	-		-	-	
General supplies	13,824	5,387	19,211	12,075	7,136
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	705,796	1,121	706,917	680,569	26,348
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	1,445		1,445	1,120	325
Miscellaneous Expenditures					
Total school sponsored activities	1,445	-	1,445	1,120	325
Total instruction	\$3,221,921	\$9,305	\$3,231,226	\$3,086,414	\$144,812

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$110,418		\$110,418	\$110,418	
Other purchased services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total attendance and social work services	110,918	-	110,918	110,918	-
Health services:					
Salaries	77,095		77,095	77,095	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,255		2,255	2,082	173
Other objects					
Total health services	79,350	-	79,350	79,177	173
Guidance					
Salaries of other professional staff	120,402		120,402	120,402	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	498	2
Other objects					
Total other support services - students - related services	120,902	-	120,902	120,900	2
Educational media services/school library:					
Salaries	19,085	1	19,086	19,085	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	452	15
Other objects					
Total educational media services/school library	19,552	1	19,553	19,537	16
Support services school administration:					
Salaries of principals/ asst. principals	136,800		136,800	136,800	
Salaries of secretarial and clerical assistants	35,851	1,647	37,498	37,497	1
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000		4,000	1,080	2,920
Other objects	1,085	1,000	2,085	1,000	1,085
Total support services school administration	\$177,736	\$2,647	\$180,383	\$176,378	\$4,005

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: John Marshall #20

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Security:					
Salaries	\$88,622	(2,670)	\$85,952	\$65,096	\$20,856
Purchased professional and technical services					
General supplies	448		448	-	448
Total Security	89,070	(2,670)	86,400	65,096	21,304
Employee benefits:					
Health Benefits	1,168,632	(\$44,011)	1,124,621	1,094,212	30,409
Total employee benefits	1,168,632	(44,011)	1,124,621	1,094,212	30,409
Total undistributed expenditures	1,766,160	(44,033)	1,722,127	1,666,217	55,910
Total expenditures - current expense	4,988,081	(34,728)	4,953,353	4,752,631	200,722
Total school based expenditures	\$4,988,081	(\$34,728)	\$4,953,353	\$4,752,631	\$200,722
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	4,988,081	(34,728)	4,953,353	4,752,631	200,722
Total other financing sources	4,988,081	(34,728)	4,953,353	4,752,631	200,722
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, 2022

EXHIBIT D-3

School: Victor Mryavlag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten	\$276,328	\$6,398	\$282,726	\$282,726	
Grades 1-5	1,510,084	250	1,510,334	1,509,840	\$494
Grades 6-8	825,664	6,413	832,077	832,077	
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	170,748	(51,945)	118,803	107,867	10,936
Purchased professional/ educational services	1,000		1,000	-	1,000
Other purchased services					
Travel	-		-	-	
General supplies	99,245	10,440	109,685	90,929	18,756
Textbooks					
Other objects	4,699		4,699	4,044	655
Total regular programs	2,887,768	(28,444)	2,859,324	2,827,483	31,841
Special education:					
Cognitive impaired - mild:					
Salaries of teachers					
Other salaries for instruction	49,103		49,103	49,103	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	49,103	-	49,103	49,103	-
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction	79,650		79,650	79,650	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total cognitive impaired - moderate	79,650	-	79,650	79,650	-
Learning/Language Disabilities:					
Salaries of teachers					
Other salaries for instruction	51,603	(13,875)	37,728	37,597	131
Purchased professional/ educational services					
Other purchased services					
General supplies	5,170		5,170	5,035	135
Textbooks					
Other objects					
Total learning/language:	\$217,748	(\$13,875)	\$203,873	\$203,607	\$266

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Victor Mravlag #21

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Autistic:					
Salaries of teachers	\$277,439	\$42,265	\$319,704	\$319,704	
Other salaries for instruction	96,654		96,654	96,654	
Purchased professional/ educational services					
Other purchased services					
General supplies	110		110	103	7
Textbooks					
Other objects					
Total autistic	<u>374,203</u>	<u>42,265</u>	<u>416,468</u>	<u>416,461</u>	<u>7</u>
Resource room:					
Salaries of teachers	292,637	(54,205)	238,432	238,429	3
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>292,637</u>	<u>(54,205)</u>	<u>238,432</u>	<u>238,429</u>	<u>3</u>
Bilingual education:					
Salaries of teachers	366,721	(26,950)	339,771	331,523	8,248
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	5,876	4,072	9,948	7,986	1,962
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>372,597</u>	<u>(22,878)</u>	<u>349,719</u>	<u>339,509</u>	<u>10,210</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	550		550	385	165
Miscellaneous Expenditures					
Total school sponsored activities	<u>550</u>	<u>-</u>	<u>550</u>	<u>385</u>	<u>165</u>
Total instruction	<u>4,274,256</u>	<u>(77,137)</u>	<u>4,197,119</u>	<u>4,154,628</u>	<u>42,491</u>
Attendance and social work services:					
Salaries	45,616	41,353	86,969	4,214	82,755
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>46,116</u>	<u>41,353</u>	<u>87,469</u>	<u>4,214</u>	<u>83,255</u>
Health services:					
Salaries	95,426		95,426	95,426	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,140		3,140	2,711	429
Other objects					
Total health services	<u>\$98,566</u>	<u>-</u>	<u>\$98,566</u>	<u>\$98,137</u>	<u>\$429</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Victor Mravljag #21

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Guidance					
Salaries of other professional staff	\$115,701		\$115,701	\$115,701	
Purchased professional educational services					
Travel					
Supplies and materials	500		500	43	\$457
Other objects					
Total other support services - students - related services	116,201	-	116,201	115,744	457
Educational media services/ school library:					
Salaries	41,024	(\$24,494)	16,530	16,530	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	41,491	(24,494)	16,997	16,530	467
Support services school administration:					
Salaries of principals/ asst. principals	133,300	74,790	208,090	208,090	1
Salaries of secretarial and clerical assistants	63,458		63,458	63,458	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500	(300)	4,200	3,593	607
Other objects	1,585	300	1,885	775	1,110
Total support services school administration	202,843	74,790	277,633	275,916	1,717
Security:					
Salaries	78,640		78,640	72,416	6,224
Purchased professional and technical services					
General supplies	448		448	-	448
Total Security	79,088	-	79,088	72,416	6,672
Employee benefits:					
Health Benefits	1,531,400	(222,522)	1,308,878	1,261,598	47,280
Total employee benefits	1,531,400	(222,522)	1,308,878	1,261,598	47,280
Total undistributed expenditures	2,115,705	(130,873)	1,984,832	1,844,554	140,278
Total expenditures - current expense	6,389,961	(208,010)	6,181,951	5,999,182	182,769
Total school based expenditures	\$6,389,961	(\$208,010)	\$6,181,951	\$5,999,182	\$182,769
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	6,389,961	(208,010)	6,181,951	5,999,182	182,769
Total other financing sources	6,389,961	(208,010)	6,181,951	5,999,182	182,769
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, 2022

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	\$2,661,761	(\$67,385)	\$2,594,376	\$2,413,376	\$181,000
Grades 6-8	2,152,287		2,152,287	2,115,453	36,834
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	70,623	10,000	80,623	75,672	4,951
Purchased professional/ educational services	7,500		7,500	-	7,500
Other purchased services					
Travel	-		-	-	
General supplies	153,669	18,880	172,549	160,038	12,511
Textbooks					
Other objects					
Total regular programs	5,045,840	(38,505)	5,007,335	4,764,539	242,796
Learning/Language Disabilities:					
Salaries of teachers	457,289	14,175	471,464	467,160	4,304
Other salaries for instruction	145,983		145,983	135,126	10,857
Purchased professional/ educational services					
Other purchased services					
General supplies	9,720	45	9,765	9,759	6
Textbooks					
Other objects					
Total learning/language:	612,992	14,220	627,212	612,045	15,167
Multiply disabled:					
Salaries of teachers	64,641		64,641	64,641	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	64,641	-	64,641	64,641	-
Resource room:					
Salaries of teachers	120,911		120,911	92,011	28,900
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	120,911	-	120,911	92,011	28,900
Bilingual education:					
Salaries of teachers	129,997	5,330	135,327	135,321	6
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
General supplies	3,367	2,770	6,137	2,002	4,135
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$133,364	\$8,100	\$141,464	\$137,324	\$4,140

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$1,530		\$1,530	\$469	\$1,061
Miscellaneous Expenditures					
Total school sponsored activities	<u>1,530</u>	<u>-</u>	<u>1,530</u>	<u>469</u>	<u>1,061</u>
Total instruction	<u>5,979,278</u>	<u>(\$16,185)</u>	<u>5,963,093</u>	<u>5,671,029</u>	<u>292,064</u>
Attendance and social work services:					
Salaries	76,579	4,015	80,594	80,594	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>77,079</u>	<u>4,015</u>	<u>81,094</u>	<u>80,594</u>	<u>500</u>
Health services:					
Salaries	145,193		145,193	138,676	6,517
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,340		5,340	4,410	930
Other objects					
Total health services	<u>150,533</u>	<u>-</u>	<u>150,533</u>	<u>143,086</u>	<u>7,447</u>
Guidance					
Salaries of other professional staff	116,784		116,784	116,719	65
Purchased professional educational services					
Travel					
Supplies and materials	500	188	688	688	-
Other objects					
Total other support services - students - related services	<u>117,284</u>	<u>188</u>	<u>117,472</u>	<u>117,407</u>	<u>65</u>
Educational media services/school library:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	360		360	-	360
Other objects					
Total educational media services/school library	<u>\$360</u>	<u>-</u>	<u>\$360</u>	<u>-</u>	<u>\$360</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: William Halloran #22

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$369,897		\$369,897	\$334,814	\$35,083
Salaries of secretarial and clerical assistants	168,843		168,843	156,756	12,087
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	8,000	(666)	7,334	6,306	1,028
Other objects	1,085	661	1,746	-	1,746
Total support services school administration	547,825	(5)	547,820	497,876	49,944
Security:					
Salaries	119,724	35,265	154,989	145,415	9,574
Purchased professional and technical services					
General supplies	543		543	-	543
Total Security	120,267	35,265	155,532	145,415	10,117
Employee benefits:					
Health Benefits	2,154,822	107,658	2,262,480	2,202,766	59,714
Total employee benefits	2,154,822	107,658	2,262,480	2,202,766	59,714
Total undistributed expenditures	3,168,170	147,121	3,315,291	3,187,144	128,147
Total expenditures - current expense	9,147,448	130,936	9,278,384	8,858,172	420,212
Total school based expenditures	\$9,147,448	\$130,936	\$9,278,384	\$8,858,172	\$420,212
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	9,147,448	130,936	9,278,384	8,858,172	420,212
Total other financing sources	9,147,448	130,936	9,278,384	8,858,172	420,212
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	(0)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	(0)

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$378,063		\$378,063	\$373,537	\$4,526
Grades 1-5	2,450,469	(\$35,106)	2,415,363	2,396,851	18,512
Grades 6-8	928,844	(31,214)	897,630	827,946	69,684
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	154,309	58,550	212,859	200,400	12,459
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	134,732	14,289	149,021	116,401	32,620
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	4,051,116	6,519	4,057,635	3,919,178	138,457
Autistic:					
Salaries of teachers	-		-	-	
Other salaries for instruction	51,353		51,353	51,353	
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	51,353	-	51,353	51,353	-
Resource room:					
Salaries of teachers	383,712		383,712	366,545	17,167
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	383,712	-	383,712	366,545	17,167
Bilingual education:					
Salaries of teachers	1,356,434	3,269	1,359,703	1,223,990	135,713
Other salaries for instruction	43,616		43,616	43,616	
Purchased professional/ educational services	3,344		3,344	2,750	594
Other purchased services	-		-	-	
General supplies	13,083	5,200	18,283	12,659	5,624
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,416,477	8,469	1,424,946	1,283,016	141,930
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	-	385
Miscellaneous Expenditures					
Total school sponsored activities	300	85	385	-	385
Total instruction	\$5,902,958	\$15,073	\$5,918,031	\$5,620,092	\$297,939

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$91,231		\$91,231	\$91,231	
Other purchased services					
Travel					
Supplies and materials	500		500	-	\$500
Other objects					
Total attendance and social work services	91,731	-	91,731	91,231	500
Health services:					
Salaries	189,076	(\$13,000)	176,076	144,834	31,242
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,430		4,430	2,881	1,549
Other objects					
Total health services	193,506	(13,000)	180,506	147,715	32,791
Guidance					
Salaries of other professional staff	199,775		199,775	187,632	12,143
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	-	1,000
Other objects					
Total other support services - students - related services	200,775	-	200,775	187,632	13,143
Educational media services/school library:					
Salaries	25,023	1	25,024	25,023	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	25,490	1	25,491	25,023	468
Support services school administration:					
Salaries of principals/ asst. principals	363,950	17,500	381,450	381,450	
Salaries of secretarial and clerical assistants	185,724		185,724	180,536	5,188
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,000		6,000	5,261	739
Other objects	1,085		1,085	-	1,085
Total support services school administration	556,759	17,500	574,259	567,247	7,012
Security:					
Salaries	160,280	1,010	161,290	159,737	1,553
Purchased professional and technical services					
General supplies	926		926	-	926
Total Security	\$161,206	1,010	\$162,216	\$159,737	\$2,479

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Nicholas MurrayButler #23

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,229,967	(\$9,872)	\$2,220,095	\$2,143,640	\$76,455
Total employee benefits	<u>2,229,967</u>	<u>(9,872)</u>	<u>2,220,095</u>	<u>2,143,640</u>	<u>76,455</u>
Total undistributed expenditures	<u>3,459,434</u>	<u>(4,361)</u>	<u>3,455,073</u>	<u>3,322,226</u>	<u>132,847</u>
Total expenditures - current expense	<u>9,362,392</u>	<u>10,712</u>	<u>9,373,104</u>	<u>8,942,317</u>	<u>430,787</u>
Total school based expenditures	<u>\$9,362,392</u>	<u>\$10,712</u>	<u>\$9,373,104</u>	<u>\$8,942,317</u>	<u>\$430,787</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	9,362,392	10,712	9,373,104	8,942,317	430,787
Total other financing sources	<u>9,362,392</u>	<u>10,712</u>	<u>9,373,104</u>	<u>8,942,317</u>	<u>430,787</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, 2022

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	\$199,487		\$199,487	\$199,487	
Grades 1-5	1,685,181	(\$51,840)	1,633,341	1,279,784	\$353,557
Grades 6-8	985,792	31,089	1,016,881	945,580	71,302
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	94,404	(22,650)	71,754	71,754	1
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	99,157	4,561	103,718	83,295	20,423
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>3,068,720</u>	<u>(38,840)</u>	<u>3,029,880</u>	<u>2,583,943</u>	<u>445,937</u>
Resource room:					
Salaries of teachers	344,387		344,387	341,813	2,574
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>344,387</u>	<u>-</u>	<u>344,387</u>	<u>341,813</u>	<u>2,574</u>
Bilingual education:					
Salaries of teachers	1,247,561	1,250	1,248,811	1,248,811	
Other salaries for instruction	96,147		96,147	96,147	
Purchased professional/ educational services	8,120		8,120	6,831	1,289
Other purchased services	-		-	-	
General supplies	27,390	5,600	32,990	29,036	3,954
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,379,218</u>	<u>6,850</u>	<u>1,386,068</u>	<u>1,380,825</u>	<u>5,243</u>
School sponsored activities:					
Salaries					
Purchased Services					
Trasvel					
Extracurricular - supplies					
Other objects	300	85	385	-	385
Miscellaneous Expenditures					
Total school sponsored activities	<u>300</u>	<u>85</u>	<u>385</u>	<u>-</u>	<u>385</u>
Total instruction	<u>\$4,792,625</u>	<u>(\$31,905)</u>	<u>\$4,760,720</u>	<u>\$4,306,581</u>	<u>\$454,139</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$110,418	\$250	\$110,668	\$110,668	
Other purchased services					
Travel					
Supplies and materials	500		500	492	\$8
Other objects					
Total attendance and social work services	110,918	250	111,168	111,160	8
Health services:					
Salaries	78,431		78,431	78,431	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,225		3,225	2,426	799
Other objects					
Total health services	81,656	-	81,656	80,857	799
Guidance					
Salaries of other professional staff	93,818		93,818	91,499	2,319
Purchased professional educational services					
Travel					
Supplies and materials	500		500	399	101
Other objects					
Total other support services - students - related services	94,318	-	94,318	91,897	2,421
Educational media services/school library:					
Salaries	28,628	675	29,303	29,303	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	241	226
Other objects					
Total educational media services/school library	29,095	675	29,770	29,543	227
Support services school administration:					
Salaries of principals/asst. principals	262,000	\$250	262,250	262,250	
Salaries of secretarial and clerical assistants	120,843	5	120,848	120,843	5
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	3,423	1,577
Other objects	1,085		1,085	-	1,085
Total support services school administration	388,928	255	389,183	386,516	2,667
Security:					
Salaries	110,962	2,700	113,662	105,510	8,152
Purchased professional and technical services					
General supplies	548		548	-	548
Total Security	\$111,510	2,700	\$114,210	\$105,510	\$8,700

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Charles J Hudson #25

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$1,802,419	(\$103,956)	\$1,698,463	\$1,653,632	\$44,831
Total employee benefits	<u>1,802,419</u>	<u>(103,956)</u>	<u>1,698,463</u>	<u>1,653,632</u>	<u>44,831</u>
Total undistributed expenditures	<u>2,618,844</u>	<u>(100,076)</u>	<u>2,518,768</u>	<u>2,459,114</u>	<u>59,654</u>
Total expenditures - current expense	<u>7,411,469</u>	<u>(131,981)</u>	<u>7,279,488</u>	<u>6,765,696</u>	<u>513,792</u>
Total school based expenditures	<u>\$7,411,469</u>	<u>(\$131,981)</u>	<u>\$7,279,488</u>	<u>\$6,765,696</u>	<u>\$513,792</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,411,469	(131,981)	7,279,488	6,765,696	513,792
Total other financing sources	<u>7,411,469</u>	<u>(131,981)</u>	<u>7,279,488</u>	<u>6,765,696</u>	<u>513,792</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, 2022

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	\$237,680		\$237,680	\$237,680	
Grades 1-5	1,691,513	\$46,794	1,738,307	1,703,417	\$34,890
Grades 6-8	1,305,196	(18,525)	1,286,671	1,286,651	20
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	174,403		174,403	157,518	16,885
Purchased professional/ educational services	10,500		10,500	9,500	1,000
Other purchased services					
Travel	12,000		12,000	-	12,000
General supplies	110,894	25,718	136,612	108,820	27,792
Textbooks	-		-	-	
Other objects	20,371		20,371	19,796	575
Total regular programs	3,562,557	53,987	3,616,544	3,523,383	93,161
Autistic:					
Salaries of teachers	208,014	(11,550)	196,464	196,460	4
Other salaries for instruction	175,053	110,280	285,333	285,331	2
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	383,067	98,730	481,797	481,792	5
Resource room:					
Salaries of teachers	284,476	250	284,726	284,726	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	284,476	250	284,726	284,726	-
Bilingual education:					
Salaries of teachers	1,014,794	(152,244)	862,550	850,276	12,274
Other salaries for instruction	51,603		51,603	51,603	
Purchased professional/ educational services	11,140		11,140	9,719	1,421
Other purchased services					
General supplies	31,624	610	32,234	15,220	17,014
Textbooks	-		-	-	
Other objects					
Total bilingual education	1,109,161	(151,634)	957,527	926,818	30,709
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	500		500	469	31
Miscellaneous Expenditures					
Total school sponsored activities	500	-	500	469	31
Total instruction	\$5,339,761	\$1,333	\$5,341,094	\$5,217,187	\$123,907

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$106,145		\$106,145	\$106,145	
Other purchased services					
Travel					
Supplies and materials	500		500	478	\$23
Other objects					
Total attendance and social work services	106,645	-	106,645	106,623	23
Health services:					
Salaries	91,150	4,135	95,285	95,284	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,315		3,315	2,858	457
Other objects					
Total health services	94,465	4,135	98,600	98,142	458
Guidance					
Salaries of other professional staff	115,951	20,355	136,306	111,629	24,677
Purchased professional educational services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total other support services - students - related services	116,451	20,355	136,806	111,629	25,177
Improvement of instruction services:					
Salaries of supervisors of instruction					
Salaries of secretarial and clerical assistants					
Purchased Prof-Educ Services	-		-	-	
Other purchased services					
Supplies and materials					
Other objects					
Total improvement of instruction services	-	-	-	-	-
Educational media services/school library:					
Salaries	101,811		101,811	101,811	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	102,278	-	102,278	101,811	467
Instructional staff training services:					
Salaries					
Purchased professional and technical services	7,120		7,120	-	7,120
Travel					
Supplies and materials					
Other objects					
Total instructional staff training services	\$7,120	-	\$7,120	-	\$7,120

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Edreira Academy #26

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$300,639	\$505	\$301,144	\$301,139	\$5
Salaries of secretarial and clerical assistants	113,440		113,440	113,440	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	6,250		6,250	939	5,311
Other objects	1,085		1,085	-	1,085
Total support services school administration	421,414	505	421,919	415,518	6,401
Security:					
Salaries	112,812		112,812	105,171	7,641
Purchased professional and technical services					
General supplies	543		543	-	543
Total Security	113,355	-	113,355	105,171	8,184
Employee benefits:					
Health Benefits	1,687,929	137,172	1,825,101	1,777,022	48,079
Total employee benefits	1,687,929	137,172	1,825,101	1,777,022	48,079
Total undistributed expenditures	2,649,657	162,167	2,811,824	2,715,915	95,909
Total expenditures - current expense	7,989,418	163,500	8,152,918	7,933,103	219,815
Total school based expenditures	\$7,989,418	\$163,500	\$8,152,918	\$7,933,103	\$219,815
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,989,418	163,500	8,152,918	7,933,103	219,815
Total other financing sources	7,989,418	163,500	8,152,918	7,933,103	219,815
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$233,782	\$550	\$234,332	\$234,332	
Grades 1-5	1,766,229	32,941	1,799,170	1,691,223	\$107,947
Grades 6-8	1,110,992	(52,621)	1,058,371	975,861	82,510
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	202,721		202,721	187,063	15,658
Purchased professional/ educational services	-		-	-	
Other purchased services	-		-	-	
Travel	-		-	-	
General supplies	139,031	6,075	145,106	114,902	30,204
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	3,457,454	(13,055)	3,444,399	3,207,425	236,974
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	180,184		180,184	126,745	53,439
Other salaries for instruction	49,103		49,103	41,851	7,252
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks	-		-	-	
Other objects					
Total cognitive impaired - mild	229,287	-	229,287	168,596	60,691
Cognitive impaired - moderate:					
Salaries of teachers	150,730		150,730	150,730	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - moderate	150,730	-	150,730	150,730	-
Resource room:					
Salaries of teachers	456,813		456,813	392,063	64,750
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	\$456,813	-	\$456,813	\$392,063	\$64,750

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Dr Antonia Pantoja #27

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Bilingual education:					
Salaries of teachers	\$1,457,607	\$12,011	\$1,469,618	\$1,431,493	\$38,125
Other salaries for instruction	44,205		44,205	44,205	
Purchased professional/ educational services	8,848		8,848	7,605	1,243
Other purchased services	-		-	-	
General supplies	36,300	2,135	38,435	31,370	7,065
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,546,960	14,146	1,561,106	1,514,673	46,433
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	300	85	385	385	
Miscellaneous Expenditures					
Total school sponsored activities	300	85	385	385	-
Total instruction	5,841,544	1,176	5,842,720	5,433,871	408,849
Attendance and social work services:					
Salaries	106,395	4,273	110,668	110,668	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	106,895	4,273	111,168	110,668	500
Health services:					
Salaries	145,834	2,845	148,679	147,027	1,652
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,795		4,795	4,770	25
Other objects					
Total health services	150,629	2,845	153,474	151,797	1,677
Guidance					
Salaries of other professional staff	199,658	1	199,659	199,658	1
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	426	574
Other objects					
Total other support services - students - related services	200,658	1	200,659	200,084	575
Educational media services/ school library:					
Salaries	41,024		41,024	16,530	24,494
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	\$41,491		\$41,491	\$16,530	\$24,961

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$365,500		\$365,500	\$365,500	
Salaries of secretarial and clerical assistants	121,343	\$700	122,043	121,537	\$506
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	3,886	1,114
Other objects	1,085		1,085	-	1,085
Total support services school administration	492,928	700	493,628	490,923	2,705
Security:					
Salaries	157,864		157,864	124,480	33,384
Purchased professional and technical services					
General supplies	638		638	153	486
Total Security	158,502	-	158,502	124,633	33,869
Employee benefits:					
Health Benefits	2,005,112	(47,295)	1,957,817	1,904,798	53,019
Total employee benefits	2,005,112	(47,295)	1,957,817	1,904,798	53,019
Total undistributed expenditures	3,156,215	(39,476)	3,116,739	2,999,432	117,307
Total expenditures - current expense	8,997,759	(38,300)	8,959,459	8,433,304	526,155
Total school based expenditures	\$8,997,759	(\$38,300)	\$8,959,459	\$8,433,304	\$526,155
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	8,997,759	(38,300)	8,959,459	8,433,304	526,155
Total other financing sources	8,997,759	(38,300)	8,959,459	8,433,304	526,155
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$419,896	(\$27,250)	\$392,646	\$331,222	\$61,424
Grades 1-5	2,496,594	41,615	2,538,209	2,480,482	57,727
Grades 6-8	1,121,105	(29,910)	1,091,195	1,089,324	1,871
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	195,086	(8,155)	186,931	186,128	803
Purchased professional/ educational services	500		500	-	500
Other purchased services					
Travel	-		-	-	
General supplies	136,297	7,285	143,582	117,661	25,921
Textbooks	-		-	-	
Other objects	4,699		4,699	4,044	655
Total regular programs	<u>4,374,177</u>	<u>(16,415)</u>	<u>4,357,762</u>	<u>4,208,860</u>	<u>148,902</u>
Multiply disabled:					
Salaries of teachers	348,542		348,542	271,142	77,400
Other salaries for instruction	103,956		103,956	103,956	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total multiply disabled	<u>452,498</u>	<u>-</u>	<u>452,498</u>	<u>375,098</u>	<u>77,400</u>
Resource room:					
Salaries of teachers	374,953		374,953	351,674	23,279
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	<u>374,953</u>	<u>-</u>	<u>374,953</u>	<u>351,674</u>	<u>23,279</u>
Bilingual education:					
Salaries of teachers	1,370,804	1,255	1,372,059	1,352,241	19,818
Other salaries for instruction	96,125		96,125	96,125	
Purchased professional/ educational services	8,664		8,664	7,518	1,146
Other purchased services	-		-	-	
General supplies	21,577	3,045	24,622	22,352	2,270
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>1,497,170</u>	<u>4,300</u>	<u>1,501,470</u>	<u>1,478,236</u>	<u>23,234</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	800		800	469	331
Miscellaneous Expenditures					
Total school sponsored activities	<u>800</u>	<u>-</u>	<u>800</u>	<u>469</u>	<u>331</u>
Total instruction	<u>\$6,699,598</u>	<u>(\$12,115)</u>	<u>\$6,687,483</u>	<u>\$6,414,336</u>	<u>\$273,147</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Attendance and social work services:					
Salaries	\$111,418		\$111,418	\$111,418	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	111,918	-	111,918	111,418	500
Health services:					
Salaries	141,687	27,250	168,937	168,932	5
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,800	382	5,182	4,569	613
Other objects					
Total health services	146,487	27,632	174,119	173,502	617
Guidance					
Salaries of other professional staff	200,148		200,148	200,148	
Purchased professional educational services					
Travel					
Supplies and materials	1,000		1,000	315	685
Other objects					
Total other support services - students - related services	201,148	-	201,148	200,463	685
Educational media services/ school library:					
Salaries	46,003	225	46,228	46,228	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	46,470	225	46,695	46,228	467
Support services school administration:					
Salaries of principals/ asst. principals	381,500	2,450	383,950	383,950	
Salaries of secretarial and clerical assistants	118,593	3,000	121,593	120,877	716
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000	(229)	4,771	4,770	1
Other objects	1,085	919	2,004	916	1,088
Total support services school administration	506,178	6,140	512,318	510,514	1,804
Security:					
Salaries	136,186	2,500	138,686	137,552	1,134
Purchased professional and technical services					
General supplies	553		553	-	553
Total Security	\$136,739	2,500	\$139,239	\$137,552	\$1,687

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Juan Pablo Duarte - Jose Julain Marti #28

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,211,351	\$301,936	\$2,513,287	\$2,439,941	\$73,346
Total employee benefits	<u>2,211,351</u>	<u>301,936</u>	<u>2,513,287</u>	<u>2,439,941</u>	<u>73,346</u>
Total undistributed expenditures	<u>3,360,291</u>	<u>338,433</u>	<u>3,698,724</u>	<u>3,619,618</u>	<u>79,106</u>
Total expenditures - current expense	<u>10,059,889</u>	<u>326,318</u>	<u>10,386,207</u>	<u>10,033,954</u>	<u>352,253</u>
Total school based expenditures	<u>\$10,059,889</u>	<u>\$326,318</u>	<u>\$10,386,207</u>	<u>\$10,033,954</u>	<u>\$352,253</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	10,059,889	326,318	10,386,207	10,033,954	352,253
Total other financing sources	<u>10,059,889</u>	<u>326,318</u>	<u>10,386,207</u>	<u>10,033,954</u>	<u>352,253</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, 2022

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	\$300,798	\$250	\$301,048	\$301,048	
Grades 1-5	1,772,194	(78,405)	1,693,789	1,692,725	\$1,064
Grades 6-8	1,202,792	2,370	1,205,162	1,189,093	16,069
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	203,971	(1,623)	202,348	191,270	11,078
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	112,064	(6,169)	105,895	93,400	12,495
Textbooks	-		-	-	
Other objects					
Total regular programs	<u>3,591,819</u>	<u>(83,577)</u>	<u>3,508,242</u>	<u>3,467,536</u>	<u>40,706</u>
Learning/Language Disabilities:					
Salaries of teachers	253,938		253,938	253,938	
Other salaries for instruction	97,106	20,000	117,106	88,426	28,680
Purchased professional/ educational services					
Other purchased services					
General supplies	4,467		4,467	3,944	524
Textbooks					
Other objects					
Total learning/language:	<u>355,511</u>	<u>20,000</u>	<u>375,511</u>	<u>346,307</u>	<u>29,204</u>
Autistic:					
Salaries of teachers	266,936	16,730	283,666	283,405	261
Other salaries for instruction	95,808		95,808	95,808	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	<u>362,744</u>	<u>16,730</u>	<u>379,474</u>	<u>379,213</u>	<u>261</u>
Resource room:					
Salaries of teachers	363,609		363,609	363,609	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>363,609</u>	<u>-</u>	<u>363,609</u>	<u>363,609</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	644,642	81,203	725,845	701,698	24,147
Other salaries for instruction	49,103		49,103	49,103	
Purchased professional/ educational services	2,160		2,160	1,998	162
Other purchased services	-		-	-	
General supplies	8,118	3,660	11,778	10,473	1,305
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>\$704,023</u>	<u>\$84,863</u>	<u>\$788,886</u>	<u>\$763,271</u>	<u>\$25,615</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Albert Einstein Academy #29

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$2,100		\$2,100	385	\$1,715
Miscellaneous Expenditures					
Total school sponsored activities	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>385</u>	<u>1,715</u>
Total instruction	<u>5,379,806</u>	<u>\$38,016</u>	<u>5,417,822</u>	<u>\$5,320,321</u>	<u>97,501</u>
Attendance and social work services:					
Salaries	45,616	45,620	91,236	91,231	5
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>46,116</u>	<u>45,620</u>	<u>91,736</u>	<u>91,231</u>	<u>505</u>
Health services:					
Salaries	82,204		82,204	82,204	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,750		3,750	1,659	2,091
Other objects					
Total health services	<u>85,954</u>	<u>-</u>	<u>85,954</u>	<u>83,863</u>	<u>2,091</u>
Guidance					
Salaries of other professional staff	122,902		122,902	122,902	
Purchased professional educational services					
Travel					
Supplies and materials	500	600	1,100	987	113
Other objects					
Total other support services - students - related services	<u>123,402</u>	<u>600</u>	<u>124,002</u>	<u>123,889</u>	<u>113</u>
Educational media services/school library:					
Salaries	31,218	1	31,219	31,218	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	390	77
Other objects					
Total educational media services/school library	<u>\$31,685</u>	<u>\$1</u>	<u>\$31,686</u>	<u>\$31,608</u>	<u>\$78</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$257,000		\$257,000	\$257,000	
Salaries of secretarial and clerical assistants	120,843	250	121,093	121,093	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	5,000		5,000	2,369	\$2,631
Other objects	1,085		1,085	-	1,085
Total support services school administration	383,928	250	384,178	380,462	3,716
Security:					
Salaries	175,832	(\$17,175)	158,657	155,655	3,002
Purchased professional and technical services					
General supplies	641		641	-	641
Total Security	176,473	(17,175)	159,298	155,655	3,643
Employee benefits:					
Health Benefits	1,958,948	38,094	1,997,042	1,970,485	26,557
Total employee benefits	1,958,948	38,094	1,997,042	1,970,485	26,557
Total undistributed expenditures	2,806,506	67,390	2,873,896	2,837,193	36,703
Total expenditures - current expense	8,186,312	105,406	8,291,718	8,157,514	134,204
Total school based expenditures	\$8,186,312	\$105,406	\$8,291,718	\$8,157,514	\$134,204
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	8,186,312	105,406	8,291,718	8,157,514	134,204
Total other financing sources	8,186,312	105,406	8,291,718	8,157,514	134,204
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, 2022

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	\$171,825	\$6,831	\$178,656	\$178,656	
Grades 1-5	1,578,114	(17,775)	1,560,339	1,516,206	\$44,134
Grades 6-8	928,918	(37,713)	891,205	776,384	114,821
Grades 9-12					
Regular programs - undistributed instruction:					
Other salaries for instruction	198,950	10,933	209,883	203,119	6,764
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	103,296	(6,270)	97,026	84,525	12,501
Textbooks	-		-	-	
Other objects					
Total regular programs	2,981,103	(43,994)	2,937,109	2,758,890	178,219
Learning/Language Disabilities:					
Salaries of teachers	350,680		350,680	350,680	
Other salaries for instruction	90,049		90,049	68,536	21,514
Purchased professional/ educational services					
Other purchased services					
General supplies	4,628	60	4,688	4,532	156
Textbooks					
Other objects					
Total learning/language:	445,357	60	445,417	423,748	21,669
Autistic:					
Salaries of teachers	235,345		235,345	228,527	6,818
Other salaries for instruction	51,603		51,603	51,603	
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	286,948	-	286,948	280,130	6,818
Resource room:					
Salaries of teachers	375,594		375,594	375,594	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total resource room	375,594	-	375,594	375,594	-
Bilingual education:					
Salaries of teachers	695,452	23,665	719,117	691,281	27,836
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	4,184		4,184	3,263	921
Other purchased services	-		-	-	
General supplies	9,908	5,050	14,958	12,376	2,582
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	\$709,544	\$28,715	\$738,259	\$706,920	\$31,339

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	\$2,500	(1,000)	\$1,500	-	\$1,500
Miscellaneous Expenditures					
Total school sponsored activities	<u>2,500</u>	<u>(1,000)</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total instruction	<u>4,801,046</u>	<u>(\$16,219)</u>	<u>4,784,827</u>	<u>\$4,545,282</u>	<u>239,545</u>
Attendance and social work services:					
Salaries	84,284		84,284	84,284	
Other purchased services					
Travel					
Supplies and materials	500		500	-	500
Other objects					
Total attendance and social work services	<u>84,784</u>	<u>-</u>	<u>84,784</u>	<u>84,284</u>	<u>500</u>
Health services:					
Salaries	173,132	4,584	177,716	177,716	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	3,940		3,940	2,283	1,657
Other objects					
Total health services	<u>177,072</u>	<u>4,584</u>	<u>181,656</u>	<u>179,999</u>	<u>1,657</u>
Guidance					
Salaries of other professional staff	120,402		120,402	98,479	21,923
Purchased professional educational services					
Travel					
Supplies and materials	500		500	500	
Other objects					
Total other support services - students - related services	<u>120,902</u>	<u>-</u>	<u>120,902</u>	<u>98,979</u>	<u>21,923</u>
Educational media services/school library:					
Salaries	39,070	1	39,071	39,070	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	467		467	-	467
Other objects					
Total educational media services/school library	<u>\$39,537</u>	<u>\$1</u>	<u>\$39,538</u>	<u>\$39,070</u>	<u>\$468</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Ronald Reagan Academy #30

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services school administration:					
Salaries of principals/ asst. principals	\$277,850		\$277,850	\$256,080	\$21,770
Salaries of secretarial and clerical assistants	114,940	750	115,690	115,690	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,000	21	4,021	4,020	1
Other objects	1,085		1,085	-	1,085
Total support services school administration	397,875	771	398,646	375,791	22,855
Security:					
Salaries	160,188	8,810	168,998	162,819	6,179
Purchased professional and technical services					
General supplies	548		548	-	548
Total Security	160,736	8,810	169,546	162,819	6,727
Employee benefits:					
Health Benefits	1,772,381	(\$63,647)	1,708,734	1,647,725	61,009
Total employee benefits	1,772,381	(63,647)	1,708,734	1,647,725	61,009
Total undistributed expenditures	2,753,287	(49,481)	2,703,806	2,588,667	115,139
Total expenditures - current expense	7,554,333	(65,700)	7,488,633	7,133,949	354,684
Total school based expenditures	\$7,554,333	(\$65,700)	\$7,488,633	\$7,133,949	\$354,684
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	7,554,333	(65,700)	7,488,633	7,133,949	354,684
Total other financing sources	7,554,333	(65,700)	7,488,633	7,133,949	354,684
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	-

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$4,948,369	(\$36,565)	\$4,911,804	\$4,690,049	\$221,755
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
Travel	725	500	1,225	369	856
General supplies	196,969	1,531	198,500	141,169	57,331
Textbooks	10,190		10,190	9,189	1,001
Other objects	6,849		6,849	4,099	2,750
Total regular programs	5,163,102	(34,534)	5,128,568	4,844,875	283,693
Resource room:					
Salaries of teachers					
Other salaries for instruction	379,399		379,399	278,708	100,691
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	379,399	-	379,399	278,708	100,691
Bilingual education:					
Salaries of teachers					
Other salaries for instruction	512,978	4,630	517,608	507,084	10,524
Purchased professional/ educational services					
Other purchased services	2,751		2,751	-	2,751
General supplies					
Textbooks	15,057	2,500	17,557	4,842	12,715
Other objects					
Total bilingual education	530,786	7,130	537,916	511,925	25,991
School sponsored activities:					
Salaries					
Purchased Services	26,285		26,285	25,763	522
Travel					
Extracurricular - supplies					
Other objects		2,500	2,500	2,496	4
Miscellaneous Expenditures					
	415		415	-	415
Total school sponsored activities	26,700	2,500	29,200	28,259	941
Total instruction	6,099,987	(24,904)	6,075,083	5,663,768	411,315
Attendance and social work services:					
Salaries					
Other purchased services	55,334		55,334	55,334	
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	\$55,334		\$55,334	\$55,334	

**CITY OF ELIZABETH SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$184,800	(4,880)	\$179,920	\$159,133	20,787
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,680		5,680	1,314	\$4,366
Other objects					
Total health services	190,480	(4,880)	185,600	160,447	25,153
Guidance					
Salaries of other professional staff	343,433		343,433	343,433	
Purchased professional educational services	-		-	-	
Purchased professional & technical services	62,113	2,500	64,613	49,295	15,318
Travel					
Supplies and materials	1,500		1,500	547	953
Other objects					
Total other support services - students - related services	407,046	2,500	409,546	393,275	16,271
Educational media services/school library:					
Salaries	80,538		80,538	34,394	46,144
Purchased professional and technical services					
Other purchased services					
Supplies and materials	439		439	-	439
Other objects					
Total educational media services/school library	80,977	-	80,977	34,394	46,583
Support services school administration:					
Salaries of principals/ asst. principals	454,320		454,320	425,375	28,945
Salaries of secretarial and clerical assistants	192,966	250	193,216	193,216	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	179	3,179	1,829	1,350
Other objects	6,650	(289)	6,361	380	5,981
Total support services school administration	656,936	140	657,076	620,800	36,276
Security:					
Salaries	411,065		411,065	338,863	72,202
Purchased professional and technical services					
General supplies	1,148		1,148	-	1,148
Total Security	\$412,213		\$412,213	\$338,863	\$73,350

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Alexander Hamilton Preparatory Academy #80

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,251,754	\$69,144	\$2,320,898	\$2,272,814	\$48,084
Total employee benefits	<u>2,251,754</u>	<u>69,144</u>	<u>2,320,898</u>	<u>2,272,814</u>	<u>48,084</u>
Total undistributed expenditures	<u>4,063,540</u>	<u>66,904</u>	<u>4,130,444</u>	<u>3,875,928</u>	<u>254,516</u>
Total expenditures - current expense	<u>10,163,527</u>	<u>42,000</u>	<u>10,205,527</u>	<u>9,539,696</u>	<u>665,831</u>
Total school based expenditures	<u>\$10,163,527</u>	<u>\$42,000</u>	<u>\$10,205,527</u>	<u>\$9,539,696</u>	<u>\$665,831</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,163,527	42,000	10,205,527	9,539,696	665,831
Total other financing sources	<u>10,163,527</u>	<u>42,000</u>	<u>10,205,527</u>	<u>9,539,696</u>	<u>665,831</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	-	-	-	-	-
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, 2022

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	\$5,674,808	(\$46,346)	\$5,628,462	\$5,163,116	\$465,346
Regular programs - undistributed instruction:					
Other salaries for instruction	63,424		63,424	21,539	41,885
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	7,440	275	7,715	70	7,645
General supplies	220,820	(17,097)	203,723	181,855	21,868
Textbooks	11,401		11,401	8,851	2,550
Other objects	16,049	750	16,799	13,399	3,400
Total regular programs	<u>5,993,942</u>	<u>(62,418)</u>	<u>5,931,524</u>	<u>5,388,829</u>	<u>542,695</u>
Special education:					
Cognitive impaired - mild:					
Salaries of teachers	182,684		182,684	84,758	97,926
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total cognitive impaired - mild	<u>182,684</u>	<u>-</u>	<u>182,684</u>	<u>84,758</u>	<u>97,926</u>
Cognitive impaired - moderate:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,500		1,500	-	1,500
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Learning/Language Disabilities:					
Salaries of teachers	265,867	250	266,117	266,117	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,000		1,000	-	1,000
Textbooks					
Other objects					
Total learning/language:	<u>\$266,867</u>	<u>250</u>	<u>\$267,117</u>	<u>\$266,117</u>	<u>\$1,000</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Resource room:					
Salaries of teachers	\$734,076		\$734,076	\$637,274	\$96,802
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>734,076</u>	<u>-</u>	<u>734,076</u>	<u>637,274</u>	<u>96,802</u>
Bilingual education:					
Salaries of teachers	2,239,840	(50,509)	2,189,331	2,189,326	5
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	2,751		2,751	-	2,751
Other purchased services	-		-	-	
General supplies	19,770	24,400	44,170	35,417	8,753
Textbooks	3,960		3,960	-	3,960
Other objects	-		-	-	
Total bilingual education	<u>2,266,321</u>	<u>(26,109)</u>	<u>2,240,212</u>	<u>2,224,743</u>	<u>15,469</u>
School sponsored activities:					
Salaries	29,705		29,705	20,412	9,293
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,500	2,500	2,085	415
Miscellaneous Expenditures	3,385	1,000	4,385	3,999	386
Total school sponsored activities	<u>33,090</u>	<u>3,500</u>	<u>36,590</u>	<u>26,497</u>	<u>10,093</u>
Total instruction	<u>9,478,480</u>	<u>(84,777)</u>	<u>9,393,703</u>	<u>8,628,218</u>	<u>765,485</u>
Attendance and social work services:					
Salaries	110,668	(200)	110,468	84,284	26,184
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	<u>110,668</u>	<u>(200)</u>	<u>110,468</u>	<u>84,284</u>	<u>26,184</u>
Health services:					
Salaries	249,256		249,256	178,715	70,541
Purchased professional and technical services					
Other purchased services					
Supplies and materials	8,130		8,130	7,638	492
Other objects					
Total health services	<u>257,386</u>	<u>-</u>	<u>257,386</u>	<u>186,352</u>	<u>71,034</u>
Guidance					
Salaries of other professional staff	508,674	122,870	631,544	631,042	502
Purchased professional educational services	76,983	10,900	87,883	31,831	56,052
Travel					
Supplies and materials	2,500	400	2,900	2,549	351
Other objects					
Total other support services - students - related services	<u>\$588,157</u>	<u>\$134,170</u>	<u>\$722,327</u>	<u>\$665,422</u>	<u>\$56,905</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: John E Dwyer Tech Academy #82

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Educational media services/ school library:					
Salaries	\$42,999		\$42,999	\$42,999	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,829		2,829	2,131	\$698
Other objects					
Total educational media services/school library	45,828	-	45,828	45,130	698
Support services school administration:					
Salaries of principals/ asst. principals	587,849	\$15,000	602,849	556,651	46,198
Salaries of secretarial and clerical assistants	270,391		270,391	267,498	2,894
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000	(400)	1,600	1,600	-
Other objects	19,850		19,850	10,002	9,848
Total support services school administration	880,090	14,600	894,690	835,751	58,939
Security:					
Salaries	638,723		638,723	588,944	49,779
Purchased professional and technical services					
General supplies	1,886		1,886	-	1,886
Total Security	640,609	-	640,609	588,944	51,665
Employee benefits:					
Health Benefits	3,255,128	135,435	3,390,563	3,317,382	73,181
Total employee benefits	3,255,128	135,435	3,390,563	3,317,382	73,181
Total undistributed expenditures	5,780,866	284,005	6,064,871	5,723,265	341,606
Total expenditures - current expense	15,259,346	199,228	15,458,574	14,351,482	1,107,091
Total school based expenditures	\$15,259,346	\$199,228	\$15,458,574	\$14,351,482	\$1,107,091
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	15,259,346	199,228	15,458,574	14,351,482	1,107,092
Total other financing sources	15,259,346	199,228	15,458,574	14,351,482	1,107,092
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	-	-	(0)
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	-	-	-	-	(0)

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$5,339,459	(\$111,236)	\$5,228,223	\$5,019,913	\$208,310
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	-		-	-	
General supplies	196,932	(9,906)	187,026	167,268	19,758
Textbooks	9,595		9,595	8,851	744
Other objects	29,699	1,338	31,037	17,924	13,113
Total regular programs	<u>5,575,685</u>	<u>(119,804)</u>	<u>5,455,881</u>	<u>5,213,957</u>	<u>241,924</u>
Cognitive impaired - moderate:					
Salaries of teachers	300,413	(7,700)	292,713	291,387	1,326
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	1,900		1,900	1,496	404
Textbooks					
Other objects					
Total cognitive impaired - moderate	<u>302,313</u>	<u>(7,700)</u>	<u>294,613</u>	<u>292,883</u>	<u>1,730</u>
Learning/Language Disabilities:					
Salaries of teachers	274,083	41,320	315,403	315,403	1
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies	900		900	-	900
Textbooks					
Other objects					
Total learning/language:	<u>274,983</u>	<u>41,320</u>	<u>316,303</u>	<u>315,403</u>	<u>901</u>
Autistic:					
Salaries of teachers	47,713		47,713	-	47,713
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>47,713</u>	<u>-</u>	<u>47,713</u>	<u>-</u>	<u>47,713</u>
Resource room:					
Salaries of teachers	770,945	(137,240)	633,705	541,555	92,150
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>\$770,945</u>	<u>(\$137,240)</u>	<u>\$633,705</u>	<u>\$541,555</u>	<u>\$92,150</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Adm Halsey Health & Public Safety Academy #83

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Bilingual education:					
Salaries of teachers	\$1,278,921		\$1,278,921	\$1,186,815	\$92,106
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	2,751		2,751	-	2,751
Other purchased services	-		-	-	
General supplies	22,401	17,000	39,401	26,865	12,536
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	1,304,073	17,000	1,321,073	1,213,681	107,392
School sponsored activities:					
Salaries	21,725		21,725	21,451	274
Purchased Services					
Trasvel	15,000	7,700	22,700	22,427	273
Extracurricular - supplies					
Other objects	16,000	6,000	22,000	20,574	1,426
Miscellaneous Expenditures	415		415	385	30
Total school sponsored activities	53,140	13,700	66,840	64,837	2,003
Total instruction	8,328,852	(192,724)	8,136,128	7,642,315	493,813
Health services:					
Salaries	237,069	(5,000)	232,069	189,971	42,098
Purchased professional and technical services					
Other purchased services					
Supplies and materials	7,385		7,385	4,568	2,817
Other objects					
Total health services	244,454	(5,000)	239,454	194,539	44,915
Guidance					
Salaries of other professional staff	527,401	(2,000)	525,401	518,924	6,477
Purchased professional educational services	60,079		60,079	12,892	47,187
Travel					
Supplies and materials	2,500		2,500	1,032	1,468
Other objects					
Total other support services - students - related services	589,980	(\$2,000)	587,980	532,849	55,131
Educational media services/ school library:					
Salaries	42,999		42,999	42,998	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,829		2,829	2,786	43
Other objects					
Total educational media services/school library	\$45,828	-	\$45,828	\$45,785	\$43

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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	\$707,607	(\$128,000)	\$579,607	\$567,312	\$12,295
Salaries of secretarial and clerical assistants	236,520		236,520	212,285	24,235
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	7,000		7,000	4,620	2,380
Other objects	17,150		17,150	12,222	4,928
Total support services school administration	968,277	(128,000)	840,277	796,438	43,839
Security:					
Salaries	547,990	7,905	555,895	554,125	1,770
Purchased professional and technical services					
General supplies	1,696		1,696	-	1,696
Total Security	549,686	7,905	557,591	554,125	3,466
Employee benefits:					
Health Benefits	2,891,303	(451,107)	2,440,196	2,401,480	38,716
Total employee benefits	2,891,303	(451,107)	2,440,196	2,401,480	38,716
Total undistributed expenditures	5,289,528	(507,102)	4,782,426	4,525,217	257,209
Total expenditures - current expense	13,618,380	(699,826)	12,918,554	12,167,532	751,022
Capital outlay:					
Equipment:					
Regular programs - instruction:					
Grades 1-5					
Grades 6-8					
Support services - instructional staff	-		-	-	-
Support services - general administration	-		-	-	-
Support services - school administration	-		-	-	-
Total equipment	-	-	-	-	-
Total capital outlay	-	-	-	-	-
Total school based expenditures	\$13,618,380	(699,826)	\$12,918,554	\$12,167,532	\$751,022
Other financing sources:					
Capital leases (non-budgeted)	-		-	-	
Operating transfer in	13,618,380	(699,826)	12,918,554	12,167,532	751,022
Total other financing sources	13,618,380	(699,826)	12,918,554	12,167,532	751,022
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, 2022

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12					
	\$6,454,787	(\$115,785)	\$6,339,002	\$6,097,563	\$241,439
Regular programs - undistributed instruction:					
Other salaries for instruction					
	34,069	1,650	35,719	35,717	2
Purchased professional/ educational services					
	-	3,400	3,400	3,400	
Other purchased services					
	4,000	4,250	8,250	8,047	203
Travel					
	-	-	-	-	
General supplies					
	235,327	(16,025)	219,302	197,967	21,335
Textbooks					
	15,895	(350)	15,545	4,595	10,950
Other objects					
	4,699	-	4,699	4,044	655
Total regular programs	6,748,777	(122,860)	6,625,917	6,351,333	274,584
Learning/Language Disabilities:					
Salaries of teachers					
	302,697	(25,625)	277,072	275,944	1,129
Other salaries for instruction					
	53,876	-	53,876	10,775	43,101
Purchased professional/ educational services					
Other purchased services					
	-	-	-	-	
General supplies					
	750	-	750	-	750
Textbooks					
Other objects					
	-	-	-	-	
Total learning/language:	357,323	(25,625)	331,698	286,719	44,979
Resource room:					
Salaries of teachers					
	852,623	-	852,623	784,182	68,441
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
	-	-	-	-	
Textbooks					
Other objects					
	-	-	-	-	
Total resource room	852,623	-	852,623	784,182	68,441
Bilingual education:					
Salaries of teachers					
	638,637	-	638,637	561,863	76,774
Other salaries for instruction					
	-	-	-	-	
Purchased professional/ educational services					
	29,751	-	29,751	21,150	8,601
Other purchased services					
	-	-	-	-	
General supplies					
	13,370	22,200	35,570	25,918	9,652
Textbooks					
	2,650	-	2,650	2,442	208
Other objects					
	-	-	-	-	
Total bilingual education	684,408	22,200	706,608	611,373	95,235
School sponsored activities:					
Salaries					
	123,029	(3,400)	119,629	109,041	10,588
Purchased Services					
Travel					
Extracurricular - supplies					
	8,000	2,500	10,500	10,291	209
Other objects					
	15,385	-	15,385	15,067	318
Miscellaneous Expenditures					
	-	-	-	-	
Total school sponsored activities	146,414	(900)	145,514	134,399	11,115
Total instruction	\$8,789,545	(\$127,185)	\$8,662,360	\$8,168,005	\$494,355

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$95,426	23,975	\$119,401	\$119,401	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	5,845		5,845	1,203	\$4,642
Other objects					
Total health services	<u>101,271</u>	<u>23,975</u>	<u>125,246</u>	<u>120,604</u>	<u>4,642</u>
Guidance					
Salaries of other professional staff	512,794		512,794	511,386	1,408
Purchased professional educational services	46,891		46,891	24,350	22,541
Travel					
Supplies and materials	2,500		2,500	-	2,500
Other objects					
Total other support services - students - related services	<u>562,185</u>	<u>-</u>	<u>562,185</u>	<u>535,736</u>	<u>26,449</u>
Educational media services/ school library:					
Salaries	50,906		50,906	50,906	-
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,834		2,834	2,256	578
Other objects					
Total educational media services/school library	<u>53,740</u>	<u>-</u>	<u>53,740</u>	<u>53,162</u>	<u>578</u>
Support services school administration:					
Salaries of principals/ asst. principals	569,432		569,432	481,545	87,887
Salaries of secretarial and clerical assistants	253,506		253,506	223,802	29,704
Purchased professional and technical services					
Other purchased services	-	6,850	6,850	6,500	350
Travel					
Supplies and materials	5,000	(754)	4,246	2,706	1,540
Other objects	13,100	754	13,854	12,200	1,654
Total support services school administration	<u>841,038</u>	<u>6,850</u>	<u>847,888</u>	<u>726,753</u>	<u>121,135</u>
Security:					
Salaries	383,806		383,806	380,027	3,779
Purchased professional and technical services					
General supplies	1,096		1,096	-	1,096
Total Security	<u>\$384,902</u>		<u>\$384,902</u>	<u>\$380,027</u>	<u>\$4,875</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Jefferson Arts Academy #84

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,962,799	(\$150,448)	\$2,812,351	\$2,722,622	\$89,729
Total employee benefits	<u>2,962,799</u>	<u>(150,448)</u>	<u>2,812,351</u>	<u>2,722,622</u>	<u>89,729</u>
Total undistributed expenditures	<u>4,905,935</u>	<u>(47,438)</u>	<u>4,858,497</u>	<u>4,538,904</u>	<u>319,592</u>
Total expenditures - current expense	<u>13,695,480</u>	<u>(174,623)</u>	<u>13,520,857</u>	<u>12,706,910</u>	<u>813,947</u>
Total school based expenditures	<u>\$13,695,480</u>	<u>(\$174,623)</u>	<u>\$13,520,857</u>	<u>\$12,706,910</u>	<u>\$813,947</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	13,695,480	(174,623)	13,520,857	12,706,910	813,947
Total other financing sources	<u>13,695,480</u>	<u>(174,623)</u>	<u>13,520,857</u>	<u>12,706,910</u>	<u>813,947</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$4,339,330	\$18,100	\$4,357,430	\$3,871,593	\$485,837
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	-		-	-	
Other purchased services	15,500	3,200	18,700	15,831	2,869
Travel	-	300	300	18	282
General supplies	220,650	(18,244)	202,406	183,274	19,132
Textbooks	5,961		5,961	5,000	961
Other objects	6,699	(1,350)	5,349	4,694	655
Total regular programs	<u>4,588,140</u>	<u>2,006</u>	<u>4,590,146</u>	<u>4,080,411</u>	<u>509,735</u>
Learning/Language Disabilities:					
Salaries of teachers					
	622,009	(83,958)	538,051	534,864	3,187
Other salaries for instruction					
	-	43,616	43,616	43,616	
Purchased professional/ educational services					
Other purchased services					
General supplies	2,340		2,340	-	2,340
Textbooks	-		-	-	
Other objects	-		-	-	
Total learning/language:	<u>624,349</u>	<u>(40,342)</u>	<u>584,007</u>	<u>578,480</u>	<u>5,527</u>
Resource room:					
Salaries of teachers					
	776,164		776,164	701,159	75,005
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	<u>776,164</u>	<u>-</u>	<u>776,164</u>	<u>701,159</u>	<u>75,005</u>
Bilingual education:					
Salaries of teachers					
	428,059	15,472	443,531	441,681	1,850
Other salaries for instruction					
	-		-	-	
Purchased professional/ educational services					
	2,751		2,751	-	2,751
Other purchased services					
	-		-	-	
General supplies	9,931	21,400	31,331	21,830	9,501
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	<u>440,741</u>	<u>36,872</u>	<u>477,613</u>	<u>463,511</u>	<u>14,102</u>
School sponsored activities:					
Salaries					
	29,705		29,705	23,322	6,383
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,500	2,500	2,085	415
Miscellaneous Expenditures	415		415	-	415
Total school sponsored activities	<u>30,120</u>	<u>2,500</u>	<u>32,620</u>	<u>25,407</u>	<u>7,213</u>
Total instruction	<u>\$6,459,514</u>	<u>\$1,036</u>	<u>\$6,460,550</u>	<u>\$5,848,967</u>	<u>\$611,583</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Edison Career Tech Academy #87

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$183,860		\$183,860	\$183,860	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	4,980		4,980	3,538	\$1,442
Other objects					
Total health services	188,840	-	188,840	187,398	1,442
Guidance					
Salaries of other professional staff	507,332		507,332	482,668	24,664
Purchased professional educational services	37,878	6,500	44,378	22,432	21,946
Travel					
Supplies and materials	2,500		2,500	1,959	541
Other objects					
Total other support services - students - related services	547,710	6,500	554,210	507,059	47,151
Educational media services/school library:					
Salaries	46,144	9,230	55,374	55,373	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,747		2,747	-	2,747
Other objects					
Total educational media services/school library	48,891	9,230	58,121	55,373	2,748
Support services school administration:					
Salaries of principals/ asst. principals	410,446		410,446	347,363	63,083
Salaries of secretarial and clerical assistants	190,974	250	191,224	191,224	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,500		2,500	2,403	97
Other objects	8,750	3,850	12,600	12,150	450
Total support services school administration	612,670	4,100	616,770	553,141	63,629
Security:					
Salaries	410,293	(3,700)	406,593	353,186	53,407
Purchased professional and technical services					
General supplies	1,321		1,321	-	1,321
Total Security	\$411,614	(\$3,700)	\$407,914	\$353,186	\$54,728

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Edison Career Tech Academy #87

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Employee benefits:					
Health Benefits	\$2,266,823	(\$32,401)	\$2,234,422	\$2,172,611	\$61,811
Total employee benefits	<u>2,266,823</u>	<u>(32,401)</u>	<u>2,234,422</u>	<u>2,172,611</u>	<u>61,811</u>
Total undistributed expenditures	<u>4,076,548</u>	<u>68,014</u>	<u>4,144,562</u>	<u>3,828,767</u>	<u>315,795</u>
Total expenditures - current expense	<u>10,536,062</u>	<u>69,050</u>	<u>10,605,112</u>	<u>9,677,734</u>	<u>927,378</u>
Total school based expenditures	<u>\$10,536,062</u>	<u>\$69,050</u>	<u>\$10,605,112</u>	<u>\$9,677,734</u>	<u>\$927,378</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,536,062	69,050	10,605,112	9,677,734	927,378
Total other financing sources	<u>10,536,062</u>	<u>69,050</u>	<u>10,605,112</u>	<u>9,677,734</u>	<u>927,378</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDING RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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					
	\$6,109,982	(\$163,087)	\$5,946,895	\$5,828,629	\$118,266
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services					
	43,605	16,384	59,989	59,899	90
Other purchased services					
Travel					
	-	17,500	17,500	16,278	1,222
General supplies					
	305,903	166,224	472,127	443,222	28,905
Textbooks					
	34,899		34,899	18,040	16,859
Other objects					
	33,000	9,892	42,892	27,217	15,675
Total regular programs	6,527,389	46,913	6,574,302	6,393,285	181,017
Resource room:					
Salaries of teachers					
	72,541		72,541	72,541	
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	72,541	-	72,541	72,541	-
Bilingual education:					
Salaries of teachers					
	50,781	42,275	93,056	90,464	2,592
Other salaries for instruction					
Purchased professional/ educational services					
	2,751		2,751	-	2,751
Other purchased services					
	-		-	-	
General supplies					
	359		359	-	359
Textbooks					
	-		-	-	
Other objects					
	-		-	-	
Total bilingual education	53,891	42,275	96,166	90,464	5,702
School sponsored activities:					
Salaries					
	41,086	(1,300)	39,786	38,463	1,323
Purchased Services					
Travel					
	12,000	(1,000)	11,000	9,331	1,669
Extracurricular - supplies					
Other objects					
	10,000	2,820	12,820	8,766	4,054
Miscellaneous Expenditures					
	2,388	257	2,645	1,940	705
Total school sponsored activities	65,474	777	66,251	58,499	7,752
Total instruction	6,719,295	89,965	6,809,260	6,614,789	194,471
Attendance and social work services:					
Salaries					
	55,334	71,100	126,434	124,997	1,437
Other purchased services					
Travel					
Supplies and materials					
Other objects					
Total attendance and social work services	\$55,334	\$71,100	\$126,434	\$124,997	\$1,437

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDEN RESOURCE FUND 15
SCHEDULE OF BLENDEN EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$190,245	(\$10,000)	\$180,245	\$171,633	\$8,612
Purchased professional and technical services					
Other purchased services					
Supplies and materials	6,710	13,000	19,710	16,684	3,026
Other objects					
Total health services	196,955	3,000	199,955	188,317	11,638
Guidance					
Salaries of other professional staff	422,541	(61,155)	361,386	361,386	-
Purchased professional educational services	-		-	-	
Purchased professional & technical services	121,612	59,000	180,612	173,082	7,530
Travel					
Supplies and materials	1,500	(45)	1,455	-	1,455
Other objects					
Total other support services - students - related services	545,653	(2,200)	543,453	534,468	8,985
Educational media services/school library:					
Salaries	50,906		50,906	50,905	1
Purchased professional and technical services					
Other purchased services					
Supplies and materials	500	3,400	3,900	3,302	598
Other objects					
Total educational media services/school library	51,406	3,400	54,806	54,207	599
Support services school administration:					
Salaries of principals/asst. principals	314,718	62,711	377,429	376,516	913
Salaries of secretarial and clerical assistants	168,368	29,300	197,668	197,666	3
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	4,500	300	4,800	4,741	59
Other objects	10,528	24,150	34,678	32,700	1,978
Total support services school administration	498,114	116,461	614,575	611,622	2,953
Security:					
Salaries	312,975	37,320	350,295	345,545	4,750
Purchased professional and technical services					
General supplies					
Total Security	\$312,975	\$37,320	\$350,295	\$345,545	\$4,750

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Elizabeth High School #89

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$2,240,332	(\$104,006)	\$2,136,326	\$2,094,905	\$41,421
Total employee benefits	<u>2,240,332</u>	<u>(104,006)</u>	<u>2,136,326</u>	<u>2,094,905</u>	<u>41,421</u>
Total undistributed expenditures	<u>3,900,769</u>	<u>125,075</u>	<u>4,025,844</u>	<u>3,954,062</u>	<u>71,782</u>
Total expenditures - current expense	<u>10,620,064</u>	<u>215,040</u>	<u>10,835,104</u>	<u>10,568,851</u>	<u>266,253</u>
Total school based expenditures	<u>\$10,620,064</u>	<u>\$215,040</u>	<u>\$10,835,104</u>	<u>\$10,568,851</u>	<u>\$266,253</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	10,620,064	215,040	10,835,104	10,568,851	266,253
Total other financing sources	<u>10,620,064</u>	<u>215,040</u>	<u>10,835,104</u>	<u>10,568,851</u>	<u>266,253</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$1,946,416	(\$185,081)	\$1,761,335	\$1,639,068	\$122,267
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel	6,175		6,175	-	6,175
General supplies	117,589	(26,830)	90,759	54,641	36,118
Textbooks	570		570	-	570
Other objects	15,089		15,089	12,939	2,150
Total regular programs	2,085,839	(211,911)	1,873,928	1,706,647	167,281
Autistic:					
Salaries of teachers	216,363	(31,528)	184,835	173,300	11,535
Other salaries for instruction	-	81,610	81,610	81,609	1
Purchased professional/ educational services					
Other purchased services					
General supplies	-		-	-	
Textbooks					
Other objects					
Total autistic	216,363	50,082	266,445	254,909	11,536
Resource room:					
Salaries of teachers	233,112		233,112	193,352	39,760
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total resource room	233,112	-	233,112	193,352	39,760
Bilingual education:					
Salaries of teachers	224,268	12,435	236,703	236,700	3
Other salaries for instruction	-		-	-	
Purchased professional/ educational services	2,751		2,751	-	2,751
Other purchased services	-		-	-	
General supplies	4,761	4,600	9,361	4,842	4,519
Textbooks	-		-	-	
Other objects	-		-	-	
Total bilingual education	231,780	17,035	248,815	241,542	7,273
School sponsored activities:					
Salaries	31,985		31,985	24,129	7,856
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects	-	2,500	2,500	2,085	415
Miscellaneous Expenditures	795		795	385	410
Total school sponsored activities	32,780	2,500	35,280	26,599	8,681
Total instruction	\$2,799,874	(\$142,294)	\$2,657,580	\$2,423,050	\$234,530

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: Academy of Finance #90

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	\$82,718	\$19,093	\$101,811	\$101,811	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	2,160	430	2,590	2,549	41
Other objects					
Total health services	84,878	19,523	104,401	104,360	41
Guidance					
Salaries of other professional staff	212,834		212,834	208,983	3,851
Purchased professional educational services	21,612		21,612	12,551	9,061
Travel					
Supplies and materials	1,000		1,000	485	515
Other objects					
Total other support services - students - related services	235,446	-	235,446	222,019	13,427
Support services school administration:					
Salaries of principals/ asst. principals	274,808		274,808	267,102	7,706
Salaries of secretarial and clerical assistants	65,958		65,958	65,958	
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	2,000		2,000	-	2,000
Other objects	8,150	1,850	10,000	3,997	6,003
Total support services school administration	350,916	1,850	352,766	337,057	15,709
Security:					
Salaries	147,707		147,707	127,936	19,771
Purchased professional and technical services					
General supplies	578		578	-	578
Total Security	148,285	-	148,285	127,936	20,349
Employee benefits:					
Health Benefits	1,098,669	(12,080)	1,086,589	1,058,436	28,153
Total employee benefits	1,098,669	(12,080)	1,086,589	1,058,436	28,153
Total undistributed expenditures	1,926,994	80,393	2,007,387	1,920,893	86,494
Total expenditures - current expense	4,726,868	(61,901)	4,664,967	4,343,943	321,024
Total school based expenditures	\$4,726,868	(\$61,901)	\$4,664,967	\$4,343,943	\$321,024
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	-
Operating transfer in	4,726,868	(61,901)	4,664,967	4,343,943	321,024
Total other financing sources	4,726,868	(61,901)	4,664,967	4,343,943	321,024
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, 2022

EXHIBIT D-3

School: JVJ STEM Academy #92

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Expenditures:					
Current Expenditures:					
Instruction-regular programs:					
Salaries of teachers:					
Preschool/Kindergarten					
Grades 1-5					
Grades 6-8					
Grades 9-12	\$1,113,660	\$237,503	\$1,351,163	\$1,326,484	\$24,679
Regular programs - undistributed instruction:					
Other salaries for instruction					
Purchased professional/ educational services	-		-	-	
Other purchased services					
Travel					
General supplies	157,465	30,420	187,885	178,219	9,666
Textbooks	8,486	(6,720)	1,766	-	1,766
Other objects	-		-	-	
Total regular programs	<u>1,279,611</u>	<u>261,203</u>	<u>1,540,814</u>	<u>1,504,702</u>	<u>36,112</u>
Autistic:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total autistic	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Bilingual education:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional/ educational services					
Other purchased services					
General supplies					
Textbooks					
Other objects					
Total bilingual education	<u>66,427</u>	<u>210,280</u>	<u>210,280</u>	<u>210,278</u>	<u>2</u>
School sponsored activities:					
Salaries					
Purchased Services					
Travel					
Extracurricular - supplies					
Other objects					
Miscellaneous Expenditures					
Total school sponsored activities	<u>15,961</u>	<u>1,500</u>	<u>17,461</u>	<u>11,200</u>	<u>6,261</u>
Total instruction	<u>\$1,513,999</u>	<u>\$544,555</u>	<u>\$2,058,554</u>	<u>\$1,984,943</u>	<u>\$73,611</u>

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDED RESOURCE FUND 15
SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: JVJ STEM Academy #92

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Health services:					
Salaries	80,000	11,150	91,150	91,150	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	\$2,340	\$450	\$2,790	\$2,683	\$107
Other objects					
Total health services	82,340	11,600	93,940	93,833	107
Guidance					
Salaries of other professional staff	75,000	27,755	102,755	102,753	2
Purchased professional educational services	-		-	-	
Purchased professional educational services	-	7,500	7,500	7,026	474
Travel					
Supplies and materials	500		500	252	248
Other objects					
Total other support services - students - related services	75,500	35,255	110,755	110,031	724
Educational media services/ school library:					
Salaries	-		-	-	
Purchased professional and technical services					
Other purchased services					
Supplies and materials	-		-	-	
Other objects					
Total educational media services/school library	-	-	-	-	-
Support services school administration:					
Salaries of principals/ asst. principals	11,340	233,642	244,982	242,947	2,035
Salaries of secretarial and clerical assistants	-	64,795	64,795	61,772	3,023
Purchased professional and technical services					
Other purchased services					
Travel					
Supplies and materials	3,000	6,100	9,100	9,081	19
Other objects	2,150	1,000	3,150	2,739	411
Total support services school administration	16,490	305,537	322,027	316,540	5,487
Security:					
Salaries	111,000		111,000	275	110,725
Purchased professional and technical services					
General supplies	450		450	-	450
Total Security	\$111,450	-	\$111,450	\$275	\$111,175

CITY OF ELIZABETH SCHOOL DISTRICT
BLENDDED RESOURCE FUND 15
SCHEDULE OF BLENDDED EXPENDITURES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3

School: JVJ STEM Academy #92

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Employee benefits:					
Health Benefits	\$600,000	(\$118,450)	481,550	474,020	7,530
Total employee benefits	<u>600,000</u>	<u>(118,450)</u>	<u>481,550</u>	<u>474,020</u>	<u>7,530</u>
Total undistributed expenditures	<u>885,780</u>	<u>233,942</u>	<u>\$1,119,722</u>	<u>\$994,699</u>	<u>\$125,023</u>
Total expenditures - current expense	<u>2,399,779</u>	<u>778,497</u>	<u>3,178,276</u>	<u>2,979,642</u>	<u>198,634</u>
Total school based expenditures	<u>\$2,399,779</u>	<u>\$778,497</u>	<u>\$3,178,276</u>	<u>\$2,979,642</u>	<u>\$198,634</u>
Other financing sources:					
Capital leases (non-budgeted)	-	-	-	-	
Operating transfer in	2,399,779	778,497	3,178,276	2,979,642	198,634
Total other financing sources	<u>2,399,779</u>	<u>778,497</u>	<u>3,178,276</u>	<u>2,979,642</u>	<u>198,634</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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Title I	ID E.A.	Title II	Title III	Title IV	Miscellaneous Grants	Nonpublic Projects	Adult Programs	State Pre-School Education Aid	Scholarships	Student Activities	Total
REVENUES:												
Other sources	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
State sources	10,303,145	7,117,548	1,000,122	1,130,498	637,231	1,598,387	524,626	88,260	43,099,054	51,600	713,054	771,083
Federal sources						16,043,375						45,582,068
Total Revenues	\$ 10,303,145	\$ 7,117,548	\$ 1,000,122	\$ 1,130,498	\$ 637,231	\$ 18,008,191	\$ 524,626	\$ 88,260	\$ 43,099,054	\$ 51,600	\$ 713,054	\$ 82,673,329
EXPENDITURES:												
Instruction:												
Salaries of teachers	\$ 475,717	\$ 232,180	\$ 520,472	\$ 236,726	\$	\$ 2,966,333	\$	\$	\$ 17,034,818	\$	\$	\$ 21,466,246
Other salaries for instruction						981,810			8,415,240			8,415,240
Purchased professional educational services												981,810
Tuition		6,028,807			17,200			9,815				6,028,807
Miscellaneous purchased services	408,846	55,082		7,498	376,456	2,741,319	39,373		111,540			72,282
Instructional supplies		70,038										3,725,512
Textbooks												39,373
Other objects						1,608			5,140			6,748
Total Instruction	\$ 884,564	\$ 6,386,107	\$ 520,472	\$ 244,224	\$ 393,656	\$ 6,691,071	\$ 39,373	\$ 9,815	\$ 25,566,737			\$ 40,735,018
Support services:												
Salaries of supervisors of instr.									145,830			145,830
Salaries- program directors									169,519			169,519
Salaries - other prof. staff	1,468,859	223,711	96,489	298,124	102,922	5,019		78,445	1,765,139			3,239,017
Other salaries						587,178			394,728			1,781,596
Salaries- Master Teachers									205,290			205,290
Employee benefits	746,115	227,184	327,121	148,571	7,874	191,103			9,566,239			11,211,207
Other purchased professional services	32,875	220,064	56,041	3,163	132,779	4,865,720	478,503		20,831			5,809,976
Purchased Educational Services- Pre-K									9,480,199			9,480,199
Travel									133			133
Miscellaneous purchased services	70	89		192		130,365			93,691			224,145
Supplies and materials		60,393				863,302			17,694			941,652
Transportation- Aid in Lieu												6,750
Other objects						610,321			1,000			1,222,046
Total support services	\$ 2,247,920	\$ 731,441	\$ 479,651	\$ 447,050	\$ 243,574	\$ 7,253,008	\$ 485,253	\$ 78,445	\$ 21,860,333	\$ 3,950	\$ 606,774	\$ 34,437,400
Facilities acquisition and construction services:												
Instructional equipment						3,814,852						3,814,852
Noninstructional equipment						249,260						249,260
Total facilities acquisition and construction services						4,064,112						4,064,112
Total Expenditures	\$ 3,132,483	\$ 7,117,548	\$ 1,000,122	\$ 691,274	\$ 637,231	\$ 18,008,191	\$ 524,626	\$ 88,260	\$ 47,427,070	\$ 3,950	\$ 606,774	\$ 79,237,529
Other Financing Sources(Uses):												
Transfer from General Fund									4,328,016			4,328,016
Contribution to School Based Budgets	(7,170,662)			(439,224)								(7,609,886)
Total Other Financing Sources(Uses):	(7,170,662)			(439,224)					4,328,016			(3,281,870)
Total Outflows	\$ 10,303,145	\$ 7,117,548	\$ 1,000,122	\$ 1,130,498	\$ 637,231	\$ 18,008,191	\$ 524,626	\$ 88,260	\$ 43,099,054	\$ 3,950	\$ 606,774	\$ 83,519,399
Excess/(Deficiency) of Revenues Over/ (under) Expenditures and Other Financing Sources(Uses)												153,930
Fund Balances, July 1												483,897
Fund Balances, June 30												637,827

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, 2022

	<u>Title I</u> <u>Basic</u>	<u>Title I</u> <u>Reallocated</u>	<u>Title I</u> <u>SIA</u>	<u>Total</u>
REVENUES:				
Federal sources	\$ 9,676,058	\$ 345	\$ 626,742	\$ 10,303,145
Total revenues	<u>\$ 9,676,058</u>	<u>\$ 345</u>	<u>\$ 626,742</u>	<u>\$ 10,303,145</u>
EXPENDITURES:				
Instruction:				
Salaries of teachers	\$ 360,633	\$ 156	\$ 114,928	\$ 475,717
Instructional supplies	91,598	189	317,060	408,846
Total instruction	<u>452,231</u>	<u>345</u>	<u>431,988</u>	<u>884,564</u>
Support services:				
Salaries of supervisors of instruction	1,339,238		129,621	1,468,859
Personal services - employee benefits	680,983		65,133	746,115
Other purchased professional services	32,875			32,875
Supplies and materials	70			70
Total support services	<u>2,053,166</u>		<u>194,754</u>	<u>2,247,920</u>
Total expenditures	2,505,396	345	626,742	3,132,483
Other Financing Sources/(Uses):				
Contribution to School Based Budgets	<u>(7,170,662)</u>			<u>(7,170,662)</u>
Total Outflows	<u>\$ 9,676,058</u>	<u>\$ 345</u>	<u>\$ 626,742</u>	<u>\$ 10,303,145</u>

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY BASIS
IDEA
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	I.D.E.A Part B Basic	I.D.E.A. Preschool	ARP- IDEA Basic	ARP- IDEA Preschool	Total
REVENUES:					
Federal sources	\$ 6,735,451	\$ 118,766	\$ 258,611	\$ 4,719	\$ 7,117,548
Total revenues	<u>\$ 6,735,451</u>	<u>\$ 118,766</u>	<u>\$ 258,611</u>	<u>\$ 4,719</u>	<u>\$ 7,117,548</u>
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 232,180				\$ 232,180
Tuition	5,752,623	63,684	212,500		6,028,807
Other Purchased Services		55,082			55,082
Instructional supplies	<u>35,967</u>		<u>29,351</u>	<u>4,719</u>	<u>70,038</u>
Total instruction	<u>6,020,770</u>	<u>118,766</u>	<u>241,851</u>	<u>4,719</u>	<u>6,386,107</u>
Support services:					
Other Salaries	223,711				223,711
Employee benefits	227,184				227,184
Other purchased professional services	203,304		16,760		220,064
Miscellaneous purchased services	89				89
Supplies and materials	<u>60,393</u>				<u>60,393</u>
Total support services	<u>714,681</u>		<u>16,760</u>		<u>731,441</u>
Total expenditures	<u>\$ 6,735,451</u>	<u>\$ 118,766</u>	<u>\$ 258,611</u>	<u>\$ 4,719</u>	<u>\$ 7,117,548</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, 2022

	<u>Title IIA</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ <u>1,000,122</u>	\$ <u>1,000,122</u>
Total revenues	\$ <u><u>1,000,122</u></u>	\$ <u><u>1,000,122</u></u>
EXPENDITURES:		
Instruction:		
Salaries of teachers	\$ <u>520,472</u>	\$ <u>520,472</u>
Total instruction	<u>520,472</u>	<u>520,472</u>
Support services:		
Other Salaries	96,489	96,489
Other purchased professional services	56,041	56,041
Employee benefits	<u>327,121</u>	<u>327,121</u>
Total support services	<u>479,651</u>	<u>479,651</u>
Total Expenditures	1,000,122	1,000,122
Other Financing Sources/(Uses):		
Contribution to School Based Budgets	<u> </u>	<u> </u>
Total Outflows	\$ <u><u>1,000,122</u></u>	\$ <u><u>1,000,122</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, 2022

	<u>Title IIIA</u> <u>Basic</u>	<u>Title IIIA</u> <u>Immigrant</u>	<u>Total</u>
REVENUES:			
Federal sources	\$ 1,130,433	\$ 65	\$ 1,130,498
Total revenues	<u>\$ 1,130,433</u>	<u>\$ 65</u>	<u>\$ 1,130,498</u>
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 236,726	\$	\$ 236,726
Instructional supplies	<u>7,495</u>	<u>3</u>	<u>7,498</u>
Total instruction	<u>244,221</u>	<u>3</u>	<u>244,224</u>
Support services:			
Other salaries	298,124		298,124
Employee Benefits	145,571		145,571
Other purchased professional services	3,163		3,163
Supplies and materials	<u>192</u>		<u>192</u>
Total support services	<u>447,050</u>		<u>447,050</u>
Total Expenditures	691,271	3	691,274
Other Financing Sources/(Uses):			
Contribution to School Based Budgets	<u>(439,162)</u>	<u>(62)</u>	<u>(439,224)</u>
Total Outflows	<u>\$ 1,130,433</u>	<u>\$ 65</u>	<u>\$ 1,130,498</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, 2022

	<u>Title IV</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ <u>637,231</u>	\$ <u>637,231</u>
Total revenues	\$ <u><u>637,231</u></u>	\$ <u><u>637,231</u></u>
EXPENDITURES:		
Instruction:		
Other Purchased Services	\$ 17,200	\$ 17,200
Instructional supplies	<u>376,456</u>	<u>376,456</u>
Total instruction	<u>393,656</u>	<u>393,656</u>
Support services:		
Other salaries	102,922	102,922
Employee benefits	7,874	7,874
Other purchased professional services	<u>132,779</u>	<u>132,779</u>
Total support services	<u>243,574</u>	<u>243,574</u>
Total expenditures	\$ <u><u>637,231</u></u>	\$ <u><u>637,231</u></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, 2022

	<u>Adult Basic Skills</u>	<u>Total</u>
REVENUES:		
Federal sources	\$ <u>88,260</u>	\$ <u>88,260</u>
Total revenues	\$ <u><u>88,260</u></u>	\$ <u><u>88,260</u></u>
EXPENDITURES:		
Instruction:		
Instructional supplies	<u>9,815</u>	<u>9,815</u>
Total instruction	<u>9,815</u>	<u>9,815</u>
Support services:		
Other salaries	<u>78,445</u>	<u>78,445</u>
Total support services	<u>78,445</u>	<u>78,445</u>
Total expenditures	\$ <u><u>88,260</u></u>	\$ <u><u>88,260</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, 2022

	Textbook	Technology	Compensatory Education	Transportation Services	Security Aid	Home Instruction	Supplementary Instruction	Examination/Classification	Corrective Speech	Nursing Services	Total
REVENUES:											
State sources	\$ 39,373	\$ 27,552	\$ 26,964	\$ 6,750	\$ 135,275	\$ 8,000	\$ 73,348	\$ 116,780	\$ 11,625	\$ 78,960	\$ 524,626
Total revenues	\$ 39,373	\$ 27,552	\$ 26,964	\$ 6,750	\$ 135,275	\$ 8,000	\$ 73,348	\$ 116,780	\$ 11,625	\$ 78,960	\$ 524,626
EXPENDITURES:											
Instruction:											
Textbooks	\$ 39,373										\$ 39,373
Total instruction	39,373										39,373
Support services:											
Transportation- Aid in Lieu				6,750							6,750
Other purchased professional services		27,552	26,964		135,275	8,000	73,348	116,780	11,625	78,960	478,503
Total support services		27,552	26,964	6,750	135,275	8,000	73,348	116,780	11,625	78,960	485,253
Total expenditures	\$ 39,373	\$ 27,552	\$ 26,964	\$ 6,750	\$ 135,275	\$ 8,000	\$ 73,348	\$ 116,780	\$ 11,625	\$ 78,960	\$ 524,626

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, 2022

	Building Capacities Pathways Grant	Carl Perkins 2021/2022	Early Childhood Wrap Around	CARES Act	ARP-ESSER Accelerated Learning	ARP-ESSER Beyond the School Day	American Rescue Plan
REVENUES:							
Other sources	\$ 5,019	\$	\$ 610,321	\$	\$	\$	\$
State sources		277,286		1,330,238	426,295	59,483	8,425,357
Federal sources							
Total revenues	\$ 5,019	\$ 277,286	\$ 610,321	\$ 1,330,238	\$ 426,295	\$ 59,483	\$ 8,425,357
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$	\$ 46,853	\$	\$	\$	\$ 57,883	\$ 2,168,285
Purchased professional educational services		23,274		35,620			44,600
Other objects							
Instructional supplies		128,237		68,771		1,600	1,383,495
Total instruction		198,364		104,391		59,483	3,596,379
Support services:							
Salaries of other professional staff	5,019						290,918
Other salaries		25,392					157,402
Personal services - employee benefits				4,497			4,129,987
Other purchased professional services		6,125		238,499	426,295		120,960
Miscellaneous purchased services		9,405					129,711
Supplies and materials			610,321				
Other objects							
Total support services	5,019	40,922	610,321	976,587	426,295		4,828,977
Facilities acquisition and construction services:							
Non-Instructional equipment				249,260			
Instructional equipment		38,000					
Total facilities acquisition and construction services		38,000		249,260			
Total expenditures	5,019	277,286	610,321	1,330,238	426,295	59,483	8,425,357

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, 2022

	Junior ROTC	Other Local Programs	School Security	CRSSA- ESSER II Mental Health	CRSSA ESSER II	CRSSA- ESSER II Learning, Acceleration	Total
REVENUES:							
Other sources	\$	6,428 \$					\$ 6,428
State sources			1,343,047				1,958,387
Federal sources	104,054			127,746	4,486,452	806,464	16,043,375
Total revenues	\$ 104,054 \$	6,428 \$	1,343,047 \$	127,746 \$	4,486,452 \$	806,464 \$	18,008,191
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 104,054 \$				415,075 \$	174,183 \$	2,966,333
Purchased professional educational services				127,746	750,570		981,810
Other objects		1,608					1,608
Instructional supplies		4,820			599,052	555,344	2,741,319
Total instruction	104,054	6,428		127,746	1,764,698	729,527	6,691,071
Support services:							
Salaries of other professional staff							5,019
Other salaries					213,756	57,111	587,178
Personal services - employee benefits					26,065	3,140	191,103
Other purchased professional services					48,129	16,685	4,865,720
Miscellaneous purchased services							130,365
Supplies and materials							863,302
Other objects							610,321
Total support services					287,950	76,936	7,253,008
Facilities acquisition and construction services:							
Non-instructional equipment							249,260
Instructional equipment			1,343,047		2,433,805		3,814,852
Total facilities acquisition and construction services			1,343,047		2,433,805		4,064,112
Total expenditures	104,054	6,428	1,343,047	127,746	4,486,452	806,464	18,008,191

CITY OF ELIZABETH SCHOOL DISTRICT
SPECIAL REVENUE FUND
SCHEDULE OF PRESCHOOL EDUCATION AID EXPENDITURES
BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Local sources	\$ 4,328,016	\$ 4,328,016	\$ -
State sources	45,629,699	45,629,699	-
Total revenues	\$ 49,957,715	\$ 49,957,715	\$ -
EXPENDITURES:			
Instruction:			
Salaries of teachers	\$ 17,592,842	\$ 17,034,818	\$ 558,024
Other salaries - instruction	8,689,270	8,415,240	274,030
General supplies	132,544	111,540	21,004
Other Objects	31,656	5,140	26,516
Total instruction	26,446,312	25,566,737	879,575
Support services:			
Salaries - supervisors of instruction	145,850	145,850	
Salaries - program directors	169,519	169,519	
Salaries - other professional staff	2,091,990	1,765,139	326,851
Salaries - secretarial and clerical	417,998	394,728	23,270
Salaries- master teachers	205,290	205,290	
Benefits	9,914,021	9,566,239	347,782
Purchased Professional - Educational Services	35,855	18,699	17,156
Purchased Educational Services- Contracted Pre-K	10,306,613	9,480,199	826,414
Other Purchased Professional Services	17,490	2,132	15,358
Other Purchased Services	93,692	93,691	1
Travel	11,400	153	11,247
Supplies and Materials	63,695	17,694	46,001
Other Objects	17,490	1,000	16,490
Total support services	23,490,903	21,860,333	1,630,570
Facilities acquisition and construction services:			
Equipment - Non Instructional	10,500		10,500
Equipment - Instructional	10,000		10,000
Total facilities acquisition and construction services	20,500		20,500
Total expenditures	\$ 49,957,715	\$ 47,427,070	\$ 2,530,645

CALCULATION OF BUDGET AND CARRYOVER

Total 2021-2022 Pre-K/ECPA Allocation	\$ 44,488,632
Add: Actual ECPA Carryover (June 30, 2021)	2,507,781
Add: Budgeted Transfer From General Fund	4,328,016
Total Funds Available for 2021-2022 Budget	51,324,429
Less: 2021-2022 Budgeted Pre-K (including prior year carryover)	(49,957,715)
Available & Unbudgeted Pre-K Funds as of June 30, 2022	\$ 1,366,714
Add: June 30, 2022 Unexpended Pre-K	2,530,645
2021-2022 Actual Carryover - Pre-K	\$ 3,897,359
2021-2022 Pre-K Carryover Budgeted in 2022-2023	\$ 2,079,209

**CAPITAL PROJECTS FUND
DETAIL STATEMENTS**

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, 2022

Revenues and Other Financing Sources:	
State sources	\$ 4,790,521
ESIP lease proceeds	31,550,469
Total revenues	<u>36,340,990</u>
Expenditures and Other Financing Uses:	
Purchased professional and technical services	\$ 2,749,639
Construction services	4,790,521
Total expenditures	<u>7,540,160</u>
Excess (deficiency) of revenues over (under) expenditures	28,800,830
Fund balance - beginning	<u>40,199,959</u>
Fund balance - ending	<u>\$ 69,000,789</u>
Fund Balance - budgetary basis	\$ 69,000,789
Less: SCC/SDA Grants not recognized under GAAP	<u>(40,199,959)</u>
Fund Balance - GAAP basis (B-1)	<u>\$ 28,800,830</u>

CITY OF ELIZABETH SCHOOL DISTRICT
CAPITAL PROJECTS FUND
SUMMARY STATEMENT OF PROJECT EXPENDITURES - BUDGETARY BASIS
JUNE 30, 2022

<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	\$ 133,421,751	\$ 88,431,271	\$ 4,790,521	\$ 40,199,959	
Energy Savings Improvement Program (Lease)	Various	31,550,469		2,749,639	28,800,830	
Totals		\$ 164,972,220	\$ 88,431,271	\$ 7,540,160	\$ 69,000,789	

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, 2022

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
Bond proceeds and transfers				
State sources - SCC/SDA grant	\$128,631,230	\$4,790,521	\$133,421,751	\$133,421,751
Total revenues	<u>128,631,230</u>	<u>4,790,521</u>	<u>133,421,751</u>	<u>133,421,751</u>
Expenditures and Other Financing Uses:				
Construction services	88,431,272	4,790,521	93,221,793	133,421,751
Total expenditures	<u>88,431,272</u>	<u>4,790,521</u>	<u>93,221,793</u>	<u>133,421,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$40,199,958</u>		<u>\$40,199,958</u>	

Additional project information:

Project Number	Various
Grant Date	Various
Original Authorized Cost	\$132,654,951
Additional Authorized Cost	766,800
Revised Authorized Cost	<u>\$133,421,751</u>

Percentage Increase over Original Authorized Cost	0.58%
Percentage completion	Various
Original target completion date	Various
Revised target completion date	Various

CITY OF ELIZABETH SCHOOL DISTRICT
 CAPITAL PROJECTS FUND
 SUMMARY SCHEDULE OF PROJECT REVENUES, EXPENDITURES, PROJECT BALANCE AND PROJECT STATUS - BUDGETARY BASIS
 ENERGY SAVINGS IMPROVEMENT PROGRAM (LEASE)
 FOR THE YEAR ENDED JUNE 30, 2022

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
ESIP lease proceeds		\$31,550,469	\$31,550,469	\$31,550,469
Miscellaneous				
Total revenues		<u>31,550,469</u>	<u>31,550,469</u>	<u>31,550,469</u>
Expenditures and Other Financing Uses:				
Purchased professional and technical services		2,749,639	2,749,639	3,000,000
Construction services				28,550,469
Total expenditures		<u>2,749,639</u>	<u>2,749,639</u>	<u>31,550,469</u>
Excess (deficiency) of revenues over (under) expenditures		<u>\$28,800,830</u>	<u>\$28,800,830</u>	

Additional project information:

Project Number	Various
Grant Date	Various
Original Authorized Cost	\$31,550,469
Additional Authorized Cost	
Revised Authorized Cost	<u>\$31,550,469</u>

Percentage Increase over Original Authorized Cost

Percentage completion	Various
Original target completion date	Various
Revised target completion date	6/30/2024

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 Leases, Installment Purchase Contracts and Mortgage Payable.

CITY OF ELIZABETH SCHOOL DISTRICT
 SCHEDULE OF OBLIGATIONS UNDER LEASES
 AS OF JUNE 30, 2022

Series	Term	Interest Rate Payable	Amount of Original Lease	Amount Outstanding June 30, 2021	Increased	Decreased	Amount Outstanding June 30, 2022	Amount Due in one year	Amount Due beyond one year
Saint Mary's Building Lease	25 years	1.836%	\$ 1,220,906	\$	\$ 18,593,221	\$ 1,045,051	\$ 17,548,170	\$ 581,694	\$ 16,966,476
St. Genevieve's Building Lease	15 years	1.362%	31,550,469		12,903,306	1,019,407	11,883,900	1,034,216	10,849,684
				\$ -	\$ 31,496,528	\$ 2,064,458	\$ 29,432,070	\$ 1,615,910	\$ 27,816,160

CITY OF ELIZABETH SCHOOL DISTRICT
 SCHEDULE OF OBLIGATIONS UNDER INSTALLMENT PURCHASE CONTRACTS
 AS OF JUNE 30, 2022

Series	Interest Rate Payable	Amount of Original Contract	Amount Outstanding June 30, 2021	Increased	Decreased	Amount Outstanding June 30, 2022	Amount Due in one year	Amount Due beyond one year
Technology	2.52%	\$ 1,220,906	\$ 904,203		293,939	\$ 610,264	\$ 301,339	308,925
School Buses	1.32%	575,245	475,245		75,786	399,459	75,410	324,049
School Buses	2.34%	528,655	362,919		67,719	295,200	69,304	225,896
Trucks	2.69%	428,527	341,750		82,065	259,685	84,273	175,412
Technology	0.0%	257,409	128,705		64,353	64,352	64,352	
Telephones	4.49%	283,408	141,704		70,852	70,852	70,852	
Cyber Security System	4.39%	806,326	483,796		161,265	322,531	161,265	161,266
Technology	0.0%	251,137	150,683		50,228	100,455	50,228	50,227
Air Conditioning	2.17%	5,832,824	3,515,508		1,146,743	2,368,765	1,171,655	1,197,110
Computers	0%	1,305,440	622,720		311,360	311,360	311,360	
Computers	0%	971,906	370,750		185,375	185,375	185,375	
Computers	3.21%	720,000	213,238		213,238	-	-	
Computers	0%	1,142,280	571,140		285,570	285,570	285,570	
Data Center Server	0%	855,756	427,878		213,939	213,939	213,939	
School Buses	3.31%	538,548	301,458		71,352	230,106	73,714	156,392
Computers	2.65%	441,599	184,298		55,232	129,066	129,066	
School Buses	2.89%	507,489	253,209		51,870	201,339	53,369	147,970
School Buses	2.04%	532,937	201,107		44,027	157,080	157,080	
Bleachers	0.03297	521,000	83,452		83,452			
Electrical Equipment	2.23%	9,951,326	4,738,848		743,808	3,995,040	762,246	3,232,794
ESIP Lease Purchase	1.69%	31,550,469		31,550,469		31,550,469	397,816	31,152,653
			\$ 14,472,611	\$ 31,550,469	\$ 4,272,173	\$ 41,750,907	\$ 4,618,213	\$ 37,132,694

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF OBLIGATIONS UNDER MORTGAGES
AS OF JUNE 30, 2022

Series	Interest Rate Payable	Amount of Original Issue	Amount Outstanding June 30, 2021	Decreased	Amount Outstanding June 30, 2022	Amount Due in one year	Amount Due beyond one year
31 Parkers Road	5.00%	\$ 339,000	\$ 109,000	\$ 36,000	\$ 73,000	\$ 36,000	\$ 37,000
507-509 Westminster	5.00%	499,000	168,250	56,250	112,000	56,250	55,750
		\$	<u>277,250</u>	<u>92,250</u>	<u>185,000</u>	<u>92,250</u>	<u>92,750</u>

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

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net investment in capital assets	\$ 440,296,632	\$ 426,831,710	\$ 419,266,069	\$ 410,738,302	\$ 413,734,515	\$ 407,746,904	\$ 410,706,166	\$ 389,317,698	\$ 373,993,651	\$ 351,989,310
Restricted	20,724,606	9,707,286	10,662,888	1,976,007	-	-	-	-	22,984,953	54,789,070
Unrestricted	(40,519,817)	(46,900,204)	(221,900,459)	(204,245,957)	(223,366,797)	(235,686,920)	(227,933,955)	(234,140,505)	(213,205,043)	(187,897,230)
Total governmental activities net position	\$ 420,501,421	\$ 389,638,792	\$ 208,028,498	\$ 208,468,322	\$ 190,367,718	\$ 182,059,984	\$ 182,772,211	\$ 155,177,193	\$ 183,773,561	\$ 218,881,151
Business-type activities										
Net investment in capital assets	\$ 565,561	\$ 458,322	\$ 541,694	\$ 503,011	\$ 381,412	\$ 201,820	\$ 22,228	\$ 27,714	\$ 267,747	\$ 477,779
Unrestricted	1,225,868	1,607,028	1,530,238	2,223,349	2,101,539	1,786,994	800,960	330,061	3,015,774	9,667,353
Total business-type activities net position	\$ 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	\$ 10,145,113
District-wide										
Net investment in capital assets	\$ 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	\$ 352,467,090
Restricted	20,724,606	9,707,286	10,662,888	1,976,007	-	-	-	-	22,984,953	54,789,070
Unrestricted	(39,293,949)	(45,293,176)	(220,370,201)	(202,022,638)	(221,265,258)	(223,919,926)	(227,133,595)	(233,810,444)	(210,189,268)	(178,229,896)
Total district net position	\$ 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	\$ 229,026,264

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 227,087,646
Special education	22,684,929	22,729,044	7,637,454	90,320,336	100,255,841	102,237,581	97,983,111	99,571,771	108,117,863	101,224,803
Other	15,798,354	18,889,295	17,476,100	41,599,014	49,219,870	52,414,359	50,183,932	50,465,415	56,795,518	51,260,612
School-sponsored/Other instructional	8,905,460	8,961,563	6,801,837	10,674,258	11,389,712	12,013,592	11,073,460	10,003,071	5,796,660	9,376,120
Community service	316,274	324,002	341,172	639,556	733,662	975,229	972,141	836,075	304,469	744,421
Support Services:										
Tuition	22,877,723	23,979,098	26,033,557	88,644,308	97,507,912	90,015,868	98,309,136	100,249,591	104,889,261	103,433,207
Student & instruction related services	56,160,313	54,991,562	56,331,695	18,730,110	18,730,110	18,523,114	20,695,088	19,023,743	17,924,036	19,966,514
School administrative services	21,580,184	22,366,896	21,524,238	13,306,095	20,138,724	14,331,963	12,946,381	12,221,350	12,312,215	8,330,394
General and business administrative services	6,814,275	11,280,543	9,590,563	12,733,118	15,978,085	13,456,632	13,756,459	17,028,800	24,180,594	31,981,312
Plant operations and maintenance	58,347,202	52,740,608	47,453,318	61,217,436	68,334,542	72,665,054	70,928,700	68,525,264	75,052,498	75,052,498
Business and other support services	9,855,055	10,528,103	12,231,708	21,082,788	22,876,724	22,842,987	22,113,887	22,442,056	11,147,308	26,812,134
Pupil transportation	18,291,568	18,444,189	15,516,895	290,063	249,261	272,265	430,343	516,976	613,589	740,008
Unallocated benefits	115,706,140	116,357,808	168,919,017	531,855	32,238	7,625	7,200	5,400	494,036	18,571,288
Special schools	117,441	93,473	90,927	609,134	15,037,366	16,221,490	19,326,767	22,418,513	21,735,510	673,998,508
Interest on long-term debt	115,221	495,380	609,134	15,397,640	15,037,366	16,221,490	19,326,767	22,418,513	21,735,510	673,998,508
Unallocated depreciation	10,837,971	12,568,447	13,859,455	600,816,433	675,900,626	663,564,953	653,438,152	660,009,669	673,998,508	673,998,508
Total governmental activities expenses	524,707,862	538,608,041	561,388,985	1,760,987	1,950,799	1,763,383,481	1,487,893,853	1,661,229,990	1,661,229,990	1,190,888,930
Business-type activities:										
Food service	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	20,721,644
Total business-type activities expense	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	20,721,644
Total district expenses	\$ 541,380,745	\$ 555,863,404	\$ 579,365,257	\$ 618,417,420	\$ 695,451,425	\$ 683,581,456	\$ 674,576,731	\$ 676,994,224	\$ 684,306,922	\$ 695,796,637
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 118,375,875
Charges for services	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	119,088,930
Total governmental activities program revenues	\$ 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	\$ 237,464,805
Business-type activities:										
Charges for services	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	343,840
Food service	15,059,460	15,413,131	16,007,700	17,026,348	17,348,667	17,565,148	17,904,868	14,854,636	12,629,335	27,239,395
Operating grants and contributions	16,674,042	17,256,474	17,982,874	18,853,266	19,307,390	19,502,366	19,972,353	16,519,742	13,015,869	27,583,235
Total business type activities program revenues	\$ 33,348,084	\$ 34,529,055	\$ 35,968,548	\$ 37,706,532	\$ 38,614,910	\$ 38,974,732	\$ 40,944,706	\$ 32,039,484	\$ 26,027,738	\$ 55,166,470
Total district program revenues	\$ 64,238,850	\$ 67,003,017	\$ 68,442,510	\$ 286,939,446	\$ 710,700,378	\$ 731,741,694	\$ 746,524,412	\$ 593,473,804	\$ 598,049,958	\$ 292,631,275

CITY OF ELIZABETH SCHOOL DISTRICT
CHANGES IN NET POSITION
UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expenses)/Revenue										
Governmental activities	\$ (509,262,479)	\$ (522,371,060)	\$ (545,152,004)	\$ (476,199,976)	\$ (509,857,893)	\$ (487,181,473)	\$ (504,668,299)	\$ (526,517,509)	\$ (507,868,518)	\$ (555,986,063)
Business-type activities	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)	(464,813)	2,707,455	6,861,591
Total district-wide net expense	\$ (509,261,320)	\$ (522,369,949)	\$ (545,145,402)	\$ (474,947,697)	\$ (510,101,302)	\$ (487,695,610)	\$ (505,814,525)	\$ (526,982,322)	\$ (505,161,063)	\$ (549,124,471)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 59,813,124
Federal and State aid not restricted	496,990,314	447,992,908	499,719,292	350,075,344	351,678,108	358,581,303	366,789,010	378,392,438	390,399,212	421,664,193
Federal and State aid restricted				67,395,262	76,184,874	67,700,647	67,630,562	66,811,418	82,691,871	88,125,528
Miscellaneous income	1,984,956	1,426,535	3,145,731	2,990,206	4,081,183	5,485,250	4,862,870	4,718,446	10,377,918	21,490,807
Disposal of Capital Assets						(18,378)				
Prior Year Accounts Receivable Cancelled				(2,164,050)						
Prior Year Accounts Payable Cancelled				1,292,501						
Total governmental activities	\$ 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	\$ 591,093,653
Business-type activities:										
Miscellaneous income										
Total business-type activities										
Total district-wide	\$ 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	\$ 591,093,653
Change in Net Position										
Governmental activities	\$ 38,386,314	\$ (20,638,493)	\$ 10,026,143	\$ 3,202,412	\$ (18,100,603)	\$ 4,380,474	\$ (5,572,734)	\$ (16,782,083)	\$ 35,413,607	\$ 35,107,590
Business-type activities	1,159	1,111	6,602	1,252,279	(243,409)	(514,137)	(1,146,226)	(464,813)	2,707,455	6,861,591
Total district	\$ 38,387,473	\$ (20,637,382)	\$ 10,032,745	\$ 4,454,691	\$ (18,344,012)	\$ 3,866,337	\$ (6,718,960)	\$ (17,246,896)	\$ 38,121,062	\$ 41,969,181

CITY OF ELIZABETH SCHOOL DISTRICT
 FUND BALANCES - GOVERNMENTAL FUNDS
 UNAUDITED

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund	\$ 1,527,711	\$ 313,764	\$ 675,951	\$ 1,976,007	\$ -	\$ -	\$ -	\$ -	\$ 22,370,212	\$ 25,219,569
Restricted										
Assigned:										
Designated for Subsequent						800,291			9,345,746	9,723,338
Years Expenditure										
FFCRA/SEMI Designated for									130,844	130,844
Subsequent Years Expenditure										
Unreserved (deficit)	(12,948,807)	(21,855,329)	(18,134,895)	(936,530)	(1,191,214)	(1,191,214)	(6,355,315)			
Total general fund	<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>31,846,802</u>	<u>35,073,751</u>
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,897	\$ 29,438,657
Unassigned, reported in:										
Special revenue fund (deficit)	(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)	(4,448,863)
Total all other governmental funds	<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>(5,640,077)</u>	<u>24,989,794</u>

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

	FOR THE FISCAL YEAR ENDED JUNE 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Local tax levy	\$ 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	\$ 59,813,124
Tuition charges	101,730	141,288	278,995	251,955	333,618	408,027	537,142	629,119	127,624	72,145
Miscellaneous	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	22,189,746
State sources	494,122,902	446,841,042	454,429,467	462,992,105	478,993,058	480,930,836	510,514,491	526,581,382	553,585,892	616,609,647
Federal sources	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	37,741,282
Total revenue	563,094,176	517,969,548	527,831,578	546,033,635	562,340,315	567,879,616	596,619,829	611,319,987	661,517,484	736,425,944
Expenditures										
Instruction										
Regular Instruction	156,299,752	163,858,030	157,170,915	125,312,249	129,616,516	128,329,155	133,837,694	139,129,504	132,209,591	136,967,933
Special education instruction	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	65,945,830
Other special instruction	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	30,687,775
Other instruction	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	5,966,427
Community service	316,274	324,002	341,172	338,366	355,408	476,865	524,816	458,336	154,200	442,442
Support Services:										
Tuition	22,877,723	23,979,098	26,033,557	26,004,686	28,667,126	29,917,316	28,364,207	29,084,558	26,483,761	24,739,464
Student & inst. related services	56,160,313	54,991,562	56,331,695	55,113,551	56,768,515	48,317,934	62,132,963	65,186,850	63,074,373	71,763,577
General administration	6,493,487	7,643,539	9,800,109	17,927,304	17,624,087	17,133,006	19,691,658	18,097,849	16,941,184	19,678,235
School administrative services	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	6,359,261
Central services & Admin Info Tech	-	-	-	9,982,315	11,145,289	9,497,592	10,561,404	13,849,830	20,841,009	31,540,540
Plant operations and maintenance	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	73,798,276
Pupil transportation	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	26,632,860
Business and other support services	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	216,707,524
Unallocated benefits	115,706,140	116,357,808	122,605,250	278,524	249,261	272,265	430,326	516,979	613,389	740,008
Special Schools	117,441	93,473	90,927	3,966,088	12,870,533	18,149,854	15,037,066	12,204,579	10,349,438	55,367,452
Capital outlay	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	767,337,602
Total expenditures	570,425,124	530,924,641	523,311,656	529,129,185	567,049,014	569,597,351	604,037,155	624,868,159	629,141,753	767,337,602
Excess (Deficiency) of revenues over (under) expenditures	(7,330,948)	(12,955,093)	4,519,922	16,924,450	(4,708,699)	(1,717,735)	(7,417,326)	(13,548,172)	32,375,731	(30,911,659)
Other Financing sources (uses)										
Leases (non-budgeted)	-	-	-	-	-	-	-	-	-	-
Instalment purchase contracts (non-budgeted)	-	-	-	2,580,215	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151	31,496,528
Prior Year Accounts Receivable Cancelled	-	-	-	(2,164,050)	-	-	-	-	-	31,550,469
Prior Year Accounts Payable Cancelled	-	-	-	1,292,501	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151	63,046,997
Total other financing sources (uses)	-	-	-	1,708,667	1,831,292	15,040,838	5,533,930	8,388,286	1,796,151	63,046,997
Net change in fund balances	\$ (7,330,948)	\$ (12,955,093)	\$ 4,519,922	\$ 18,633,116	\$ (2,877,407)	\$ 13,323,103	\$ (1,883,396)	\$ (5,159,886)	\$ 34,171,882	\$ 32,135,338
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	Insurance		Prior Year Accounts Payable Cancelled	E-Rate Reimbursements	Miscellaneous	Total
			Reimbursements	Reimbursements				
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
2022	84,929	64,164	\$6,700,000	4,626,189	8,420,064		1,516,133	21,411,479

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 ^e	Total Assessed Value ^e
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
2022	49,535,200	529,388,900	-	-	165,190,000	89,890,000	100,922,500	899,869,200	1,834,795,800

Less : Tax Exempt Property	Public Utilities ^a	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
784,872,500	1,716,152	897,432,852	6,809,535,047	0.058
784,872,500	1,601,776	900,763,476	6,569,586,764	0.058
895,190,100	1,734,715	897,539,015	6,864,594,705	0.067
899,397,800	1,800,188	902,040,188	6,803,176,683	0.066
318,940,200	2,047,964	903,427,964	6,965,180,975	0.066
903,622,000	1,864,633	905,439,233	7,548,760,088	0.066
911,699,600	1,731,063	913,430,663	8,365,403,836	0.065
914,736,600	1,705,828	919,338,428	8,684,123,623	0.065
896,405,100	1,676,535	929,834,135	9,402,902,678	0.064
899,869,200	1,480,495	936,407,095	10,590,516,219	0.064

Source: Abstract of Ratables Union County

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

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

^b Tax rates are per \$100

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

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

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		
2013	0.058	0.000	0.058	0.133	0.047	0.238	
2014	0.058	0.000	0.058	0.131	0.038	0.226	
2015	0.067	0.000	0.067	0.153	0.041	0.261	
2016	0.066	0.000	0.066	0.171	0.040	0.277	
2017	0.066	0.000	0.066	0.170	0.041	0.277	
2018	0.066	0.000	0.066	0.175	0.044	0.285	
2019	0.065	0.000	0.065	0.175	0.047	0.288	
2020	0.065	0.000	0.065	0.181	0.046	0.292	
2021	0.064	0.000	0.064	0.187	0.048	0.299	
2022	0.064	0.000	0.064	0.192	0.050	0.306	

Source: Abstract of Ratables Union County

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

Taxpayer	2022		2013	
	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 Available

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	
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%	-
2022	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	Leases	Installment Purchase Contracts	Note Payable				
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
2022	185,000	29,432,070	41,750,907	-	-	71,367,977	0.73%	527

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		
2013	-	-	-	0.00%	n/a
2014	-	-	-	0.00%	n/a
2015	-	-	-	0.00%	n/a
2016	-	-	-	0.00%	n/a
2017	-	-	-	0.00%	n/a
2018	-	-	-	0.00%	n/a
2019	-	-	-	0.00%	n/a
2020	-	-	-	0.00%	n/a
2021	-	-	-	0.00%	n/a
2022	-	-	-	0.00%	n/a

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

a See Exhibit J-6 for property tax data.

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

n/a Not Applicable

CITY OF ELIZABETH SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2022
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	\$ 131,596,250	100%	\$ 131,596,250
City of Elizabeth Parking Authority	4,620,000	100%	4,620,000
County of Union - City's Share	854,217,443	12.65%	108,058,507
Subtotal, overlapping debt			244,274,757
Elizabeth District Direct Debt			<u>-</u>
Total direct and overlapping debt			<u>\$ 244,274,757</u>

Sources: City of Elizabeth Chief Financial Officer

CITY OF ELIZABETH SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 UNAUDITED

Legal Debt Margin Calculation for Year 2021

Equalized valuation basis	2020	\$ 8,536,513,109								
	2021	9,203,937,813								
	2022	10,417,032,548								
	[A]	\$ 28,157,483,470								
Average equalized valuation of taxable property	[A/3]	\$ 9,385,827,823								
Debt limit (4% of average equalization value)	[B]	375,433,113								
Total Net Debt Applicable to Limit	[C]	-								
Legal debt margin	[B-C]	\$ 375,433,113								

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 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	\$ 375,433,113
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 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	\$ 375,433,113
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Annual debt statement, City of Elizabeth

CITY OF ELIZABETH SCHOOL DISTRICT
DEMOGRAPHIC AND ECONOMIC STATISTICS
UNAUDITED

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
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%
2021	135,407	9,822,830,001	72,543	8.10%

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%
Maier Terminals LLC	1,243	0.99%	Maier 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%
Atlanta 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

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Instruction:										
Regular	2,022	2,068	2,012	1,924	2,043	2,020	1,960	1,791	1,870	1,851
Special education	247	313	286	279	300	308	232	234	253	262
Other special education	190	152	144	130	167	187	278	247	241	260
Vocational	8	21	18	15	13	16	13	11	10	9
Other instruction	74	79	79	72	76	81	78	66	65	66
Support Services:										
Student & instruction related services	477	462	402	368	406	418	545	524	545	564
General administration	7	9	8	7	6	8	8	8	8	8
School administrative services	115	106	103	98	116	118	123	117	122	127
Central services	18	29	23	25	28	28	31	38	48	46
Administrative information technology	49	40	40	40	44	46	43	43	48	57
Plant operations and maintenance	674	584	536	510	571	592	470	452	455	483
Pupil transportation	10	64	62	58	65	62	71	65	65	74
Other support services	185	193	172	164	172	182	179	150	150	153
Food Service	195	218	197	182	185	193	302	287	270	289
Total	4,271	4,338	4,082	3,872	4,192	4,259	4,333	4,033	4,150	4,249

Source: District Personnel Records

CITY OF ELIZABETH SCHOOL DISTRICT
 OPERATING STATISTICS
 UNAUDITED

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Early Childhood	K-8	Senior High School					
2013	24,122	515,104,344	21,354	2.14%	1,881	13.9	13.2	11.7	24,056.9	22,617.1	3.34%	94.02%	
2014	24,870	525,910,808	21,146	(0.97%)	1,974	12.9	13.1	11.5	24,774.4	23,328.4	2.98%	94.16%	
2015	25,743	522,441,575	20,295	(4.03%)	2,083	12.7	12.9	11.6	25,674.0	24,073.5	3.63%	93.77%	
2016	26,053	525,163,098	20,157	(0.68%)	2,099	12.7	13.0	12.0	25,994.4	24,534.6	1.25%	94.38%	
2017	26,604	554,178,481	20,831	2.64%	1,951	13.3	15.4	14.4	26,678.2	25,075.1	2.63%	93.99%	
2018	27,218	564,043,987	20,723	7.35%	2,117	13.0	13.8	13.7	27,233.2	25,663.6	2.08%	94.24%	
2019	27,470	589,000,090	21,442	2.93%	2,139	12.8	13.7	13.5	27,453.3	25,947.7	0.81%	94.52%	
2020	27,780	612,663,580	22,054	6.42%	2,194	12.3	13.6	13.2	27,668.0	26,652.0	0.78%	96.33%	
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%	
2022	27,126	711,970,151	26,247	19.01%	2,166	12.1	13.1	13.8	27,066.2	25,131.7	0.60%	92.65%	

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	1,344	1,365	1,343	1,406	1,437	1,484	1,443	1,456	1,447	1,487
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	644	682	695	680	668	693	655	664	634	637
Number 3 Peterstown (1982)										
Square Feet	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400	95,838
Capacity (students)										
Enrollment	658	687	702	711	710	748	728	789	788	798
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	846	884	918	960	976	1,031	1,085	1,108	1,065	1,013
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	742	670	681	670	683	671	688	658	651	612
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	484	455	481	476	478	451	464	473	441	446
Number 14 A. Lincoln (1914)										
Square Feet	96,600	96,600	96,600	96,600	96,600	110,510	110,510	110,510	110,510	110,510
Capacity (students)										
Enrollment	779	783	792	842	833	839	875	928	859	855
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	644	682	693	661	688	650	666	683	666	659
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	782	786	731	680	712	706	658	657	615	614
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	1,059	970	968	974	928	915	864	878	779	812
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	561	539	578	560	545	581	573	671	635	599
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	714	714	707	662	657	633	656	641	631	598
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	457	421	397	360	392	394	382	383	383	448
Number 21 Victor Mravlag (1931)										
Square Feet	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760	80,760
Capacity (students)										
Enrollment	218	418	493	597	637	612	581	596	601	630
Number 23 N M Butler (1958)										
Square Feet	92,236	92,236	92,236	92,236	93,000	99,000	99,000	99,000	99,000	99,000
Capacity (students)										
Enrollment	757	715	799	773	738	787	848	763	750	735
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	597	612	691	653	663	666	609	652	577	584
Number 26 Dr. Orlando Edreira Academy										
Square Feet	70,000	70,000	70,000	70,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity (students)										
Enrollment	524	502	499	504	500	650	680	711	724	653

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

District Building	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	1,033	979	989	1,023	1,026	1,005	971	956	907	832
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	971	917	948	994	1,006	983	952	938	935	921
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	811	793	804	811	824	809	890	843	805	794
Number 30 Ronald Regan (2006)										
Square Feet	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800	119,800
Capacity (students)										
Enrollment	784	791	767	791	817	788	808	809	761	764
Number 31 Monsignor Joao S. Antao										
Square Feet	123,000	123,000	123,000	123,000	144,000	144,000	144,000	144,000	144,000	144,000
Capacity (students)										
Enrollment	777	945	967	959	965	1,091	1,108	1,116	1,056	1,027
Number 81 Prep Academy										
Square Feet	40,516	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	415
Early Childhood Centers										
Number 50 Francis E Smith Early Childhood Center (2002)										
Square Feet	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Capacity (students)										
Enrollment	300	300	309	300	304	310	304	307	282	305
Number 51 Donald Stewart Early Childhood Center (2004)										
Square Feet	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140	54,140
Capacity (students)										
Enrollment	300	300	306	307	304	304	300	307	280	263
Number 52 DR. Martin L. King Childhood Center (2005)										
Square Feet	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857
Capacity (students)										
Enrollment	300	300	308	307	306	305	307	305	294	302
High School										
John E Dwyer Tech Academy (1977)										
Square Feet	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Capacity (students)										
Enrollment	769	816	840	840	933	866	928	898	1,035	948
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	1,102	1,105	1,277	1,277	1,115	1,115	1,111	1,215	1,273	1,323
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	797	827	929	1,066	1,078	1,118	1,123	1,057	1,101	1,065
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	694	700	687	670	523	593	650	638	670	600
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	222
Number 80 Alexander Hamilton Preparatory Academy										
Square Feet	53,088	53,088	53,088	53,088	117,344	117,344	117,344	117,344	117,344	117,344
Capacity (students)										
Enrollment	-	-	-	-	985	1,001	1,014	1,012	1,000	960
Number 82A Dwyer Academy Annex										
Square Feet					69,236	63,236	63,236	63,236	63,236	63,236
Capacity (students)										
Enrollment					355	356	410	413	387	459
Number 89 Frank J. Cicarell										
Square Feet					183,822	183,822	183,822	183,822	183,822	183,822
Capacity (students)										
Enrollment					979	1,068	1,152	1,215	1,206	1,286

CITY OF ELIZABETH SCHOOL DISTRICT
SCHOOL BUILDING INFORMATION
UNAUDITED

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>District Building</u>										
Number 4 Joseph Battin										
Square Feet	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580	163,580
Capacity (students)										
Enrollment	828	791	847	848	862	854	827	861	826	765
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	994	1,018	1,004	1,034	1,055	1,077	1,087	1,126	1,112	1,074
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	334
Number 92 JVJ STEM Academy										
Square Feet									62,000	62,000
Capacity (students)										
Enrollment										287
Number of Schools at June 30, 2022										
Elementary = 26										
High School = 7										
Early Childhood Centers = 3										

Source: District Facilities Office

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF REQUIRED MAINTENANCE
UNAUDITED

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

School Facilities *	Project Numbers	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
George Washington School # 1	N/A	\$ 543,486	\$ 429,989	\$ 592,407	\$ 391,359	\$ 526,429	\$ 460,240	\$ 402,991	\$ 561,411	\$ 563,118	\$ 544,361	\$ 5,015,791
Winfield Scott School # 2	N/A	122,078	241,574	176,863	152,610	173,055	181,259	150,376	123,809	190,148	196,425	1,708,197
Peterstown School # 3	N/A	139,251	151,477	145,658	594,934	180,337	154,440	151,737	93,099	217,238	230,253	2,058,424
Marquis de Lafayette #6	N/A	251,132	322,983	281,201	314,090	328,222	306,511	322,419	288,758	766,754	457,619	3,639,689
Elmora School # 12	N/A	152,422	156,558	173,588	122,591	163,505	158,880	136,204	166,028	132,542	290,804	1,653,121
Benjamin Franklin School # 13	N/A	170,107	134,692	158,542	137,302	230,303	179,100	218,987	181,079	139,342	270,381	1,819,834
Abraham Lincoln School # 14	N/A	170,704	308,413	224,614	182,406	265,494	234,272	293,602	219,336	197,743	267,164	2,363,748
Christopher Columbus School # 15	N/A	150,400	107,998	105,677	223,023	147,571	119,246	196,163	116,347	260,774	143,529	1,570,727
Madison Monroe School # 16	N/A	192,151	327,776	207,067	180,957	187,025	176,845	188,764	146,753	461,276	492,411	2,561,025
Mabel Holmes School # 5	N/A	293,791	340,239	287,850	237,232	296,197	277,977	287,697	428,451	377,155	311,264	3,137,853
Robert Morris School # 18	N/A	150,390	229,325	116,071	112,664	232,361	159,532	196,335	139,729	190,693	190,693	1,673,428
Woodrow Wilson School # 19	N/A	161,453	165,004	164,126	122,451	231,102	184,010	221,332	196,337	218,959	189,461	1,854,235
John Marshall School # 20	N/A	91,725	104,991	146,442	95,911	201,043	137,596	206,012	104,148	115,544	257,470	1,460,882
No. 87 Lower Academy	N/A	42,781	42,480	98,730	54,545	72,217	294,135	59,033	33,793	49,352	39,621	786,688
No. 90 J.C Bollwage Finance Academy	N/A	134,837	325,259	173,547	133,456	102,050	165,736	163,359	145,200	176,368	276,881	1,796,693
No. 82A Dwyer Academy Annex	N/A	214,207	182,940	237,448	287,204	247,585	408,800	162,691	408,800	143,040	90,873	2,054,400
Charles Hudson # 25	N/A	161,232	259,708	213,826	163,798	222,742	202,534	172,486	299,512	535,982	211,222	2,443,043
No. 23 N. Murray Butler (prev 26)	N/A	159,667	136,178	188,034	110,413	212,541	178,319	188,260	213,190	171,332	244,126	1,802,060
Terence Reilly School # 7	N/A	339,732	308,449	269,185	360,318	371,811	304,951	426,241	397,774	433,452	414,952	3,626,865
Alexander Hamilton #80	N/A	246,767	471,970	260,008	187,105	241,804	536,031	259,199	360,805	245,228	268,371	3,077,287
Joseph Battin #4	N/A	269,503	293,267	236,886	314,756	275,848	233,148	353,402	514,806	356,215	351,724	3,195,555
Dwyer/Halsey Academy	N/A	843,746	1,395,217	873,083	856,488	834,875	1,101,290	878,255	832,179	971,507	979,967	9,566,607
No. 84 Jefferson Arts Academy	N/A	415,480	348,965	413,152	293,826	421,500	428,995	419,042	392,158	365,227	473,657	3,972,003
No. 83A Halsey Health & Safety Annex	N/A	58,067	80,038	136,218	64,688	93,690	81,914	85,898	45,585	93,555	52,301	791,953
No. 87 Edison Career & Tech. Academy	N/A	346,915	714,773	371,717	234,892	300,127	379,982	323,161	274,623	461,505	500,894	3,908,589
Francis C. Smith ECC #50	N/A	93,206	86,412	88,091	76,256	136,392	96,475	116,622	108,166	131,593	103,812	1,037,025
Donald Stewart ECC #51	N/A	110,461	86,542	100,564	95,739	161,207	127,925	101,612	114,932	97,305	123,636	1,119,923
Dr. Martin Luther King ECC #52	N/A	88,265	107,675	94,489	115,053	132,667	112,888	118,999	114,815	131,453	149,692	1,165,895
Dr. Antonia Pantoja #27	N/A	141,055	166,855	175,607	169,698	188,822	277,983	242,778	268,668	302,469	226,892	2,160,827
Juan Pablo Duarte-Jose Julian Marti #28	N/A	191,234	181,106	197,885	229,745	178,545	229,318	289,318	327,702	281,740	298,447	2,392,644
Dr. Albert Einstein #29	N/A	180,704	206,545	203,937	175,351	210,741	306,378	325,197	311,687	291,391	481,926	2,693,857
Chessie Dentif Roberts Academy	N/A	187,396	191,550	182,024	160,413	227,246	244,181	298,773	436,597	214,384	306,892	2,449,456
Victor Marxlag #21	N/A	-	58,706.00	118,877	201,303	147,065	190,921	185,941	186,404	178,415	192,839	1,460,471
iPrep Academy #8	N/A	-	80,192.00	149,905	111,059	93,347	78,286	88,085	96,745	108,959	193,648	1,000,225
No. 89 Frank Clearell	N/A	-	-	-	-	79,817	158,332	276,817	251,278	227,156	316,809	1,310,209
Stem Academy	N/A	-	-	-	-	-	197,265	222,416	252,173	332,070	220,434	552,504
No. 22 W. Halloran	N/A	-	-	-	-	214,015	223,616	297,373	272,252	250,202	250,717	1,174,772
No. 26 Dr. Orlando Edreira Academy	N/A	154,340	210,242	157,252	175,527	214,015	223,616	297,373	272,252	235,869	302,709	2,243,196
Mitchell Bldg/School 23 Annex	N/A	-	-	-	17,285	-	-	-	-	-	-	17,285
		\$ 6,968,685	\$ 8,956,088	\$ 7,720,571	\$ 7,456,448	\$ 8,329,298	\$ 9,276,917	\$ 9,027,477	\$ 9,102,540	\$ 10,566,091	\$ 10,914,874	\$ 86,058,508

* 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, 2022
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	\$ 400,000	\$ 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	250
Electronic Vandalism	10	5
Equipment Breakdown	100,000	10
Service Interruption	1,000	48 hrs.
Auto Physical Damage (excess)	2,000	25
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	
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, 2022
UNAUDITED

School Leaders Legal Liability		
Aggregate/policy period	5,000	500
Errors and Omission	Inc.	
Employment Practices	Inc.	
Sexual Abuse Liability	5,000	500
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, 2022
UNAUDITED

LIFE & HEALTH PROGRAM

Prescription

Single	262.44
Parent Child	355.87
Family	704.14
Husband Wife	704.14

Dental

Composite Rate	74.95
Single	11.85
Parent Child	22.52
Husband Wife	23.70
Family	33.77

Vision

Rate	5.44
------	------

SINGLE AUDIT SECTION



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Elizabeth School District (the "District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 14, 2023.

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. 2389

March 14, 2023



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL AND STATE FINANCIAL ASSISTANCE
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

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

Report on Compliance for Each Major Federal and State Program

Opinion on 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal and State Program

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; 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 *New Jersey OMB State Grant Compliance Supplement*. Our responsibilities under those standards, the Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

SUPLEE, CLOONEY & COMPANY

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal or state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance and New Jersey OMB State Grant Compliance Supplement, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the New Jersey OMB State Grant Compliance Supplement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

SUPLEE, CLOONEY & COMPANY

Report on 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the New Jersey OMB State Grant Compliance Supplement. Accordingly, this report is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS



PUBLIC SCHOOL ACCOUNTANT NO. 2389

March 14, 2023

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Assistance Listing Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2021	Cash Received	Budgetary Expenditures	Subrecipient Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	(Accounts Receivable)	Balance at June 30, 2022	
				From	To								Unearned Revenue/ Interfund Payable	Due to Grantor
General Fund:														
U.S. Department of Education														
Passed - through State Department of Education:														
Medical Assistance Program (SEMF)														
Total General Fund														
Special Revenue Fund:														
U.S. Department of Education														
Passed - through State Department of Education:														
Special Education Cluster														
84-027	H027A210100	IDEA132022	8,463,329	07/01/2021	09/30/2022	(1,326,350)	5,309,549	(6,735,451)	-	16,317	-	(1,365,902)	-	-
84-027	H027A200100	IDEA132021	8,242,869	07/01/2020	09/30/2021	-	1,310,033	-	-	-	-	-	-	-
84-027X	H027X210100	ARP - I.D.E.A., Part B	1,621,141	07/01/2021	09/30/2022	-	33,500	(258,611)	-	-	-	(225,111)	-	-
84-173	H173A210114	IDEA Preschool	204,361	07/01/2021	09/30/2022	(15,485)	108,778	(118,766)	-	-	-	(8,988)	-	-
84-173	H173A200114	IDEA Preschool	148,533	07/01/2020	09/30/2021	-	15,485	-	-	-	-	-	-	-
84-173X	H173X210114	ARP - I.D.E.A., Part B, Pre School	137,359	07/01/2021	09/30/2022	(1,341,835)	4,719	(4,719)	-	16,317	-	(1,600,001)	-	-
Total Special Education Cluster														
Special Revenue Fund:														
U.S. Department of Education														
Passed - through State Department of Education:														
E.S.S.A.														
84-010	S010A210030	ESEA132022	10,890,751	07/01/2021	09/30/2022	-	8,269,378	(9,676,058)	-	(100,000)	-	(1,506,680)	-	-
84-010	S010A200030	ESEA132021	9,437,781	07/01/2020	09/30/2021	(1,566,249)	1,468,148	-	100,000	-	-	(101)	-	-
84-010	S010A210030	ESEA132022	835,515	07/01/2021	09/30/2022	-	490,218	(626,742)	-	-	-	(176,524)	-	-
84-010	S010A200030	ESEA132021	700,034	07/01/2020	09/30/2021	(84,698)	84,606	-	-	-	-	-	-	-
84-010	S010A210030	ESEA132022	690,488	07/01/2021	09/30/2022	(328,574)	328,572	(345)	-	-	-	(347)	-	-
84-367	S367A210029	ESEA132022	1,118,858	07/01/2021	09/30/2022	-	777,253	(1,000,122)	-	-	-	(222,869)	-	-
84-367	S367A200029	ESEA132021	1,120,423	07/01/2020	09/30/2021	(125,793)	129,793	-	-	-	-	-	-	-
84-365	S365A210030	ESEA132022	1,303,222	07/01/2021	09/30/2022	(210,714)	886,675	(1,130,433)	-	2,369	-	(243,758)	-	-
84-365	S365A200030	ESEA132021	1,172,546	07/01/2020	09/30/2021	(38,220)	208,345	(65)	-	155	-	(65)	-	-
84-424	S424A210031	ESEA132022	1,158,185	07/01/2021	09/30/2022	-	370,309	(637,231)	-	-	-	(266,922)	-	-
84-424	S424A200031	ESEA132021	1,041,233	07/01/2020	09/30/2021	(132,819)	132,819	-	-	2,524	-	(2,417,266)	-	-
Total E.S.S.A.														
Education Stabilization Fund														
84-425D	S425D200027	CARES- ESSER F	7,592,750	03/13/2020	09/30/2022	(2,613,374)	2,957,212	(1,330,238)	-	-	-	(986,400)	-	-
84-425D	S425D210027	CRSA- ESSER II	28,568,451	03/13/2020	09/30/2023	(1,810,411)	9,634,269	(4,486,452)	-	-	-	(24,227)	-	3,337,406
84-425D	S425D210027	CRSA- ESSER II - Learning Acceleration	1,833,378	03/13/2020	09/30/2023	-	782,237	(806,464)	-	-	-	(127,746)	-	-
84-425D	S425D210027	CRSA- ESSER II - Mental Health	147,496	03/13/2020	09/30/2023	(1,040)	5,611,926	(8,425,357)	-	-	-	(2,814,471)	-	-
84-425U	S425U210027	ARP - ESSER	64,305,748	03/13/2020	09/30/2024	-	12,875	(426,295)	-	-	-	(413,420)	-	-
84-425U	S425U210027	ARP - ESSER - Learning Acceleration	3,126,988	03/13/2020	09/30/2024	-	44,082	(59,483)	-	-	-	(15,401)	-	-
84-425U	S425U210027	ARP - ESSER - Beyond the School Day Activities	213,193	03/13/2020	09/30/2024	(4,424,825)	19,042,601	(15,664,035)	-	-	-	(4,381,665)	-	3,337,406
Total Education Stabilization Fund														
84-002	N/A	N/A	104,000	07/01/2021	06/30/2022	(88,260)	88,260	(88,260)	-	-	-	(30,495)	-	-
84-048	V048A210030	Carl Perkins	291,697	07/01/2021	06/30/2022	43,657	246,791	(277,286)	-	-	-	-	-	43,657
84-048	V048A180030	Carl Perkins	335,617	07/01/2018	06/30/2019	(87,839)	87,919	-	(80)	-	-	-	-	-
84-048	V048A200030	Carl Perkins	276,514	07/01/2020	06/30/2021	(8,303,819)	4,790,521	(36,216,124)	-	18,761	-	(8,429,427)	-	4,790,521
Total U.S. Department of Education														
12-355	N/A	N/A	140,000	07/01/2021	06/30/2022	(26,814)	104,054	(104,054)	-	-	-	(15,313)	-	-
12-355	N/A	N/A	121,876	07/01/2020	06/30/2021	(8,350,833)	11,301	(36,320,179)	-	18,761	-	(8,444,740)	-	8,127,927
Total Special Revenue Fund														

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Assistance Listing Number	Federal Award Identification Number	Grant or State Project Number	Program or Award Amount	Grant Period		Balance at June 30, 2021	Cash Received	Budgetary Expenditures	Subrecipient Budgetary Expenditures	Adjustments	Repayment of Prior Years' Balances	Balance at June 30, 2022		
				From	To							(Accounts Receivable)	Unearned Revenue/ Interfund Payable	Due to Grantor at June 30, 2022
Enterprise Fund:														
U.S. Department of Agriculture														
Passed - through State Department of Education:														
Child Nutrition Cluster														
10.553	221N304N1099	N/A	15,987,371	09/01/2021	06/30/2022		14,324,536	(15,987,371)				(1,662,835)	-	
10.555	221N304N1099	N/A	5,976,822	09/01/2021	06/30/2022		5,311,003	(5,976,822)				(665,819)	-	
10.555	221N304N1099	N/A	993,193	09/01/2021	06/30/2022		993,193	(912,364)				-	80,829	
10.555	211N304N1099	N/A	431,735	09/01/2020	06/30/2021			(128,747)				-	-	
10.555	211N304N1099	N/A	13,084	07/01/2020	06/30/2021		1,465					(548,202)	-	
10.555	202121H170341	N/A	548,302	07/01/2021	06/30/2022			(548,202)				-	-	
10.555	202121H170341	N/A	237,430	07/01/2021	06/30/2022		237,430	(237,430)				-	-	
10.555	202121H170341	N/A	1,364,681	07/01/2020	06/30/2021		1,364,681					-	-	
10.559	221N304N1099	N/A	674,819	07/01/2021	09/30/2021		674,819	(674,819)				-	-	
10.559	211N304N1099	N/A	9,479,693	07/01/2020	06/30/2021		1,530,777					-	-	
10.559	221N304N1099	N/A	68,576	07/01/2021	09/30/2021		68,576	(68,576)				-	-	
10.559	211N304N1099	N/A	969,819	07/01/2020	06/30/2021		155,559					(2,876,856)	80,829	
							24,662,410	(24,534,332)						
Total Child Nutrition Cluster														
10.558	221N304N1099	N/A	1,919,854	09/01/2021	06/30/2022		1,862,421	(1,919,854)				(57,433)	-	
10.558	211N304N1099	N/A	52,570	09/01/2020	06/30/2021		5,730					-	-	
10.582	221N304L1603	N/A	404,147	09/01/2021	06/30/2022		358,565	(404,147)				(45,582)	-	
10.582	211N304L1603	N/A	146,523	09/01/2020	06/30/2021		7,769					-	-	
10.649	202225900941	N/A	5,590	09/01/2021	06/30/2022		5,990	(5,990)				-	-	
10.649	202121S900941	N/A	5,814	09/01/2020	06/30/2021		5,814					(2,979,872)	80,829	
							26,908,678	(26,864,253)						
							\$ (11,274,072)	\$ 72,322,634	\$ (64,605,565)	\$ 18,761	\$ 8,208,756	\$ (11,790,655)	\$ 8,208,756	\$ 43,657

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

CITY OF ELIZABETH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

State Grantor/Program Title	Grant or State Project Number	Grant Awarded	Grant Period		Balance at June 30, 2021		Due to Grantor	Carryover/ (Walkover) Amount	Cash Received	Budgetary Expenditures	Adjustments/ Payment of Prior Years' Balances	Balance at June 30, 2022		Cumulative Total Expenditures
			From	To	Unearned/ (Accounts Receivable)	Unearned/ (Accounts Receivable)								
State Department of Education														
General Fund:														
State Aid Public - Cluster														
Equalization Aid	22-495-034-5120-078	\$ 380,559,188	07/01/2021	06/30/2022	\$	\$	\$	\$	\$ 342,606,815	\$ (380,559,188)	\$ 37,952,373	\$	\$ 37,952,373	\$ 380,559,188
Equalization Aid	22-495-034-5120-078	344,829,412	07/01/2020	06/30/2021					34,265,715	(34,265,715)				344,829,412
Education Adequacy Aid	22-495-034-5120-083	28,521,068	07/01/2021	06/30/2022					25,676,731	(28,521,068)	2,844,347		2,844,347	28,521,068
Education Adequacy Aid	22-495-034-5120-083	28,521,068	07/01/2020	06/30/2021					2,854,140	(2,854,140)				28,521,068
Special Education Aid	22-495-034-5120-089	22,973,894	07/01/2021	06/30/2022					20,682,755	(22,973,894)	2,291,139		2,291,139	22,973,894
Special Education Aid	22-495-034-5120-089	22,973,894	07/01/2020	06/30/2021					2,282,917	(2,282,917)				22,973,894
Security Aid	22-495-034-5120-084	12,177,900	07/01/2021	06/30/2022					10,963,423	(12,177,900)	1,214,477		1,214,477	12,177,900
Security Aid	22-495-034-5120-084	12,177,900	07/01/2020	06/30/2021					1,210,119	(1,210,119)				12,177,900
Total State Aid Public - Cluster									440,322,605	(444,332,050)	3,709,445		44,302,336	852,734,324
Transportation Aid	22-495-034-5120-014	5,189,194	07/01/2021	06/30/2022					4,671,666	(5,189,194)	517,508		517,508	5,189,194
Transportation Aid	22-495-034-5120-014	5,189,194	07/01/2020	06/30/2021					515,650	(515,650)				5,189,194
Extraordinary Aid	22-495-034-5120-044	4,059,340	07/01/2021	06/30/2022					4,059,340	(4,059,340)			4,059,340	4,059,340
Extraordinary Aid	22-495-034-5120-044	4,059,340	07/01/2020	06/30/2021					4,059,340	(4,059,340)				4,059,340
Non Public Transportation Aid	N/A	58,000	07/01/2021	06/30/2022						(58,000)				58,000
Non Public Transportation Aid	N/A	58,000	07/01/2020	06/30/2021					53,650	(53,650)				58,000
On-behalf TPAF non-contributory insurance	22-495-034-5094-004	1,128,973	07/01/2021	06/30/2022					1,128,973	(1,128,973)				1,128,973
On-behalf TPAF Pension	22-495-034-5094-002	80,020,149	07/01/2021	06/30/2022					80,020,149	(80,020,149)				80,020,149
On-behalf TPAF post retirement medical	22-495-034-5094-001	18,949,714	07/01/2021	06/30/2022					18,949,714	(18,949,714)				18,949,714
On-behalf TPAF long-term disability insurance	22-495-034-5094-003	37,206,804	07/01/2021	06/30/2022					37,206,804	(37,206,804)				37,206,804
Reimbursed TPAF Social Security Contributions	22-495-034-5094-003	16,311,006	07/01/2021	06/30/2022					15,622,760	(16,311,006)	(795,246)		795,246	16,311,006
Reimbursed TPAF Social Security Contributions	22-495-034-5094-003	15,779,387	07/01/2020	06/30/2021					125,469	(125,469)				15,779,387
Total General Fund									566,324,784	(569,994,732)	3,711,303		49,732,430	1,003,809,278
Special Revenue Fund:														
Preschool Education Aid	22-495-034-5120-086	44,488,632	07/01/2021	06/30/2022					40,039,779	(47,427,071)	8,776,879		8,776,879	44,488,632
Preschool Education Aid	22-495-034-5120-086	44,024,916	07/01/2020	06/30/2021					4,402,492	(4,402,492)			4,402,492	44,488,632
Early Childhood Wraparound Grant	22-495-034-5120-086	316,433	07/01/2020	06/30/2021						(130,117)				316,433
Early Childhood	22-495-034-5120-086	157,274	07/01/2021	06/30/2022					322,932	(157,273)				157,274
Early Childhood	22-495-034-5120-086	322,932	07/01/2021	06/30/2022						(322,932)				322,932
N.J. Nonpublic Aid:														
Auxiliary Services (Chapter 192):														
Home Instruction	22-100-034-5120-067	8,000	07/01/2021	06/30/2022						(8,000)				8,000
Compensatory Education	22-100-034-5120-067	26,964	07/01/2021	06/30/2022					31,353	(26,964)				26,964
Compensatory Education	22-100-034-5120-067	178,537	07/01/2020	06/30/2021					914	(155,371)				178,537
English as a Second Language	22-100-034-5120-067	914	07/01/2020	06/30/2021						(178)				914
English as a Second Language	22-100-034-5120-067	888	07/01/2020	06/30/2021						(178)				888
Remedial Services (Chapter 191):														
Supplemental Instruction	22-100-034-5120-066	86,730	07/01/2021	06/30/2022					86,730	(73,348)				86,730
Supplemental Instruction	22-100-034-5120-066	141,659	07/01/2020	06/30/2021					11,904	(70,513)				141,659
Corrective Speech	22-100-034-5120-066	11,904	07/01/2021	06/30/2022						(11,625)				11,904
Corrective Speech	22-100-034-5120-066	30,888	07/01/2020	06/30/2021					159,597	(20,780)				30,888
Examination & Classification	22-100-034-5120-066	159,597	07/01/2021	06/30/2022					159,597	(116,780)				159,597
Examination & Classification	22-100-034-5120-066	180,847	07/01/2020	06/30/2021					56,843	(56,843)				180,847

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2022

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, 2022

NOTE 3: RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (CONTINUED)

The net adjustment to reconcile from the budgetary basis to the GAAP basis (\$3,757,674) consisting of (\$3,711,303) for the general fund and (\$46,371) 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	\$1,421,104	\$566,283,429	\$567,704,533
Special Revenue Fund	36,320,179	45,535,697	81,855,875
Capital Projects Fund		4,790,521	4,790,521
Food Service Fund	26,864,283	375,113	27,239,395
	<u>64,605,565</u>	<u>616,984,760</u>	<u>681,590,325</u>
Adjustments:			
Local Share of Preschool Education Program		4,328,016	4,328,016
GAAP Adjustment		3,757,674	3,757,674
Total Awards & Financial Assistance	<u>\$64,605,565</u>	<u>\$625,070,450</u>	<u>\$689,676,015</u>

NOTE 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

City of Elizabeth School District
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance
Year Ended June 30, 2022

NOTE 5: SCHOOLWIDE PROGRAM FUNDS

Schoolwide program funds are not separate federal programs as defined in the Uniform Guidance: amounts used in schoolwide programs are included in the total expenditures of the program contributing the funds in the schedule of expenditures of federal awards. The following funds by program are included in the schoolwide programs in the District:

<u>Program</u>	<u>Total</u>
Title I, Part A	\$7,170,662
Title III, Part A	<u>439,224</u>
Total	<u><u>\$7,609,886</u></u>

NOTE 6: OTHER

Revenues and expenditures reported in the Food Distribution Program represent current year value received and current year distributions respectively. The amount reported as TPAF pension contributions, post-retirement medical contributions and long-term disability insurance represents the amount paid by the state on behalf of the district for the year ended June 30, 2022. 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, 2022. 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, 2022

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>ALN</u>
Special Education Medicaid Initiative (SEMI)	93.778
Education Stabilization Fund:	
CARES- ESSER	84.425D
CRRSA- ESSER II	84.425D
ARP- ESSER	84.425U
Special Education Cluster:	
Individuals with Disabilities Act (IDEA)	84.027
Individuals with Disabilities Act - Preschool	84.173
(5) Program Threshold Determination:	
Type A Federal Program Threshold > \$1,938,167	
Type B Federal Program Threshold <=\$1,938,167	
(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, 2022

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

State Program(s)

(1) Internal Control Over Major State Programs:

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

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

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

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

<u>Program</u>	<u>State Account Number</u>
State Aid Cluster:	
Equalization Aid	495-034-5120-078
Educational Adequacy Aid	495-034-5120-083
Special Education Categorical Aid	495-034-5120-089
Security Aid	495-034-5120-084
Reimbursed TPAF Social Security Contributions	495-034-5094-003
School Security Grant	588-034-5120-001

(5) Program Threshold Determination:

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

(6) Auditee qualified as a low-risk auditee under NJ OMB Circular 15-08?	Yes
--	-----

City of Elizabeth School District
Union County, New Jersey

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

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

