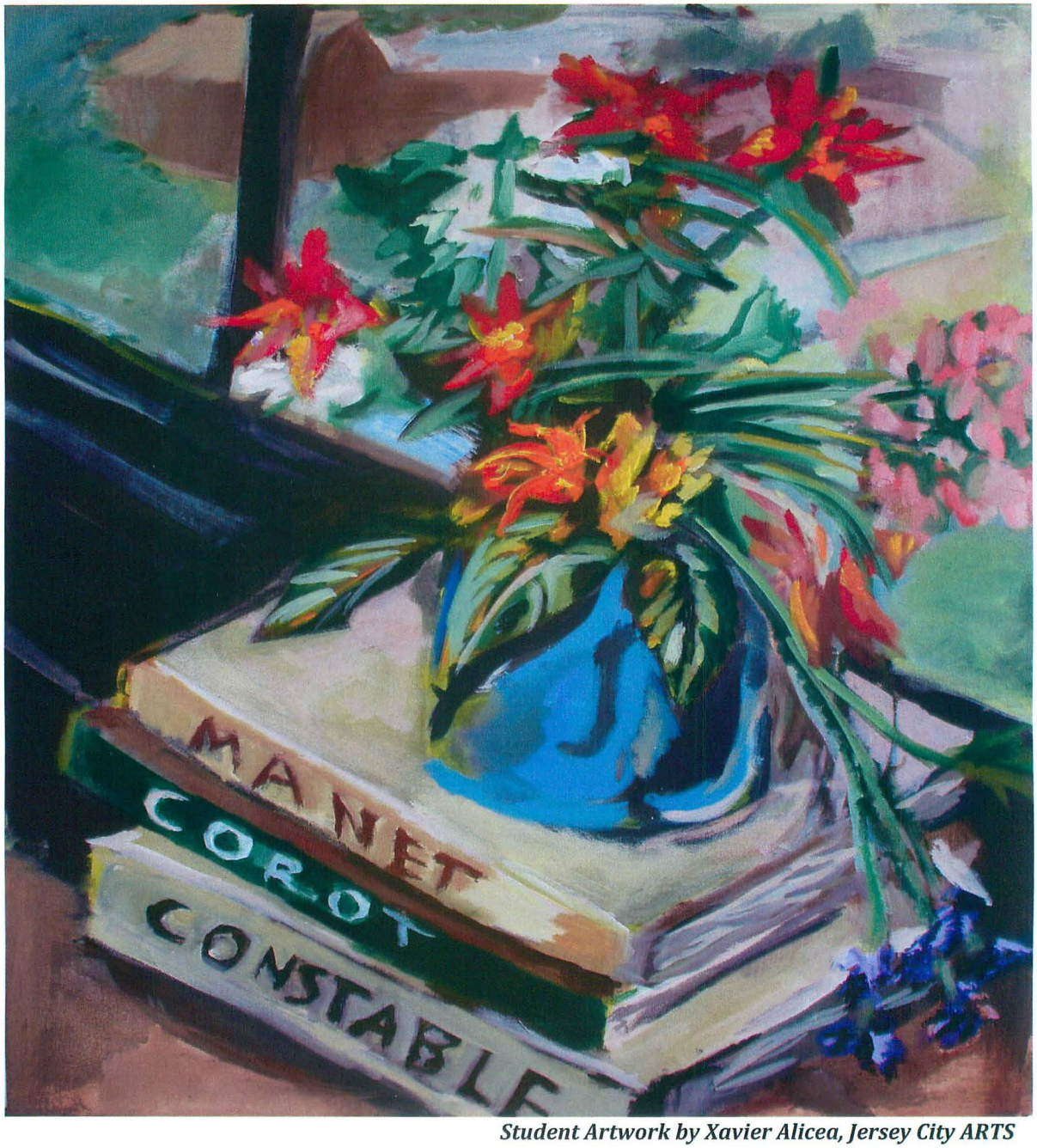
JERSEY CITY PUBLIC SCHOOLS



Student Artwork by Xavier Alicea, Jersey City ARTS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended
June 30, 2013

DR. MARCIA V. LYLES, SUPERINTENDENT OF SCHOOLS
MS. SUZANNE T. MACK, BOARD OF EDUCATION PRESIDENT

School District of the

City of Jersey City

Jersey City Public Schools
Jersey City, New Jersey

Comprehensive Annual Financial Report
For the Year Ended June 30, 2013

Prepared by Jersey City Public Schools
Business Office
School Business Administrator/Board Secretary

Jersey City Public Schools

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Organizational Chart	16
Roster of Officials	17
Consultants, Independent Auditors and Advisors	18
Certificate of Achievement for Excellence in Financial Reporting - Government Finance Officers Association	19
Certificate of Excellence in Financial Reporting - Association of School Business Officials International	20
FINANCIAL SECTION	
Independent Auditors' Report	21
Required Supplementary Information – Part I	
Management's Discussion and Analysis	24
Basic Financial Statements	
Government-Wide Financial Statements:	
A-1 Statement of Net Position	35
A-2 Statement of Activities	36
Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	37
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	38
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39
Proprietary Funds:	
B-4 Statement of Net Position	40
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	41
B-6 Statement of Cash Flows	42
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	43
B-8 Statement of Changes in Fiduciary Net Position	44
Notes to the Basic Financial Statements	45
Required Supplementary Information – Part II	
Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule – General Fund (Budgetary Basis)	81

		Page
Required Supplementary Information – Part II (continued)		
Budgetary Comparison Schedules (continued):		
C-1a	Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund (Budgetary Basis)	90
C-1b	Education Jobs Fund Program - Budget and Actual (Budgetary Basis)	104
C-2	Budgetary Comparison Schedule – Special Revenue Fund (Budgetary Basis)	105
Note to Required Supplementary Information		
C-3	Budget to GAAP Reconciliation	106
Supplementary Information		
School Based Budget Schedules:		
D-1	Combining Balance Sheet (Budgetary Basis)	107
D-2	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	108
D-2a through D-2ak	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual - Schools	109
D-3	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	146
D-3a through D-3ak	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	150
	Special Revenue Fund:	
E-1	Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	258
E-2	Schedule of Preschool Education Aid Expenditures – Budgetary Basis	273
	Capital Projects Fund:	
F-1	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	274
F-1a through F-1bn	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis –	275
F-2	Summary Schedule of Project Expenditures	341
	Proprietary Funds:	
	Enterprise Funds:	
G-1	Combining Statement of Net Position	343
G-2	Combining Statement of Revenues, Expenses and Changes in Fund Net Position	344
G-3	Combining Statement of Cash Flows	345

		Page
	Supplementary Information (continued)	
	Internal Service Fund:	
G-4	Statement of Net Position – Not Applicable	
G-5	Statement of Revenues, Expenses and Changes in Net Position – not Applicable	
G-6	Statement of Cash Flows- Not Applicable	
	Fiduciary Funds:	
H-1	Combining Statement of Fiduciary Net Position	347
H-2	Combining Statement of Changes in Fiduciary Net Position – Not Applicable	
H-3	Schedule of Cash Receipts and Cash Disbursements – Student Activity Agency Fund	348
H-4	Schedule of Cash Receipts and Cash Disbursements – Payroll Agency Fund	350
	Long-Term Debt:	
I-1	Schedule of Serial Bonds Payable - Not Applicable	N/A
I-2	Schedule of Obligations Under Capital Leases	351
I-3	Debt Service Fund - Budgetary Comparison Schedule – Not Applicable	N/A
STATISTICAL SECTION (Unaudited) – Other Information		
	Introduction to the Statistical Section	
	Financial Trends:	
J-1	Net Position by Component	352
J-2	Changes in Net Position	353
J-3	Fund Balances – Governmental Funds	354
J-4	Changes in Fund Balances – Governmental Funds	355
J-5	General Fund Other Local Revenue by Source	356
	Revenue Capacity:	
J-6	Assessed Value and Estimated Actual Value of Taxable Property	357
J-7	Direct and Overlapping Property Tax Rates	358
J-8	Principal Property Taxpayers	359
J-9	Property Tax Levies and Collections	360
	Debt Capacity:	
J-10	Ratios of Outstanding Debt by Type	361
J-11	Ratios of Net General Bonded Debt Outstanding	362
J-12	Direct and Overlapping Governmental Activities Debt	363
J-13	Legal Debt Margin Information	364

		Page
STATISTICAL SECTION (Unaudited) – Other Information (continued)		
	Demographic and Economic Information:	
J-14	Demographic and Economic Statistics	365
J-15	Principal Employers	366
	Operating Information:	
J-16	Full-time Equivalent District Employees by Function/Program	367
J-17	Operating Statistics	368
J-18	School Building Information	369
J-19	Schedule of Required Maintenance for School Facilities	372
J-20	Insurance Schedule	373
SINGLE AUDIT SECTION		
K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	374
K-2	Report on Compliance with Requirements For Each Major Federal and State Program and Report on Internal Control Over Compliance	376
K-3	Schedule A–Schedule of Expenditures of Federal Awards – Supplementary Information	379
K-4	Schedule B–Schedule of Expenditures of State Financial Assistance – Supplementary Information	382
K-5	Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	384
K-6	Schedule of Findings and Questioned Costs	387
K-7	Summary Schedule of Prior Year Audit Findings	399

Introductory Section

THE JERSEY CITY PUBLIC SCHOOLS
346 CLAREMONT AVENUE
JERSEY CITY, NEW JERSEY 07305
(201) 915-6000

December 5, 2013

President Suzanne T. Mack,
Members of the Board of Education and
Citizens of the City of Jersey City School District
Hudson County, New Jersey

Dear Board Members and Citizens:

The Comprehensive Annual Financial Report of the Jersey City Public Schools of the City of Jersey City (District) for the fiscal year ended June 30, 2013, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests 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 of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2013, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, a list of principal officials and professionals, and certificates of achievement and excellence in financial reporting. The financial section includes Management's discussion and analysis, the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section, which is unaudited, 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 Single Audit Act of 1984 and Amendments of 1996, the U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments and Non Profit Organizations," and the New Jersey State Treasury Circular Letter O4-04 OMB, "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 internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Audit Standards* and an independent auditors' report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133 and New Jersey Circular 04-04 are included in the single audit section of this report.

1.) REPORTING ENTITY AND ITS SERVICES:

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the Government-wide financial statements of the District are included in this year's report. The District and all 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 developmental programs, vocational and programs for special needs students. The District is required to pass through to the charter schools a per pupil allocation determined by the State of New Jersey. This pass through amount is included in the District's annual operating budget. For the fiscal year ended June 30, 2013, the District transferred $45,805,085 to the charter schools within the City boundaries. Charter school enrollment continues to increase and suggests that the pass through dollar amount will also continue to increase in the coming years:

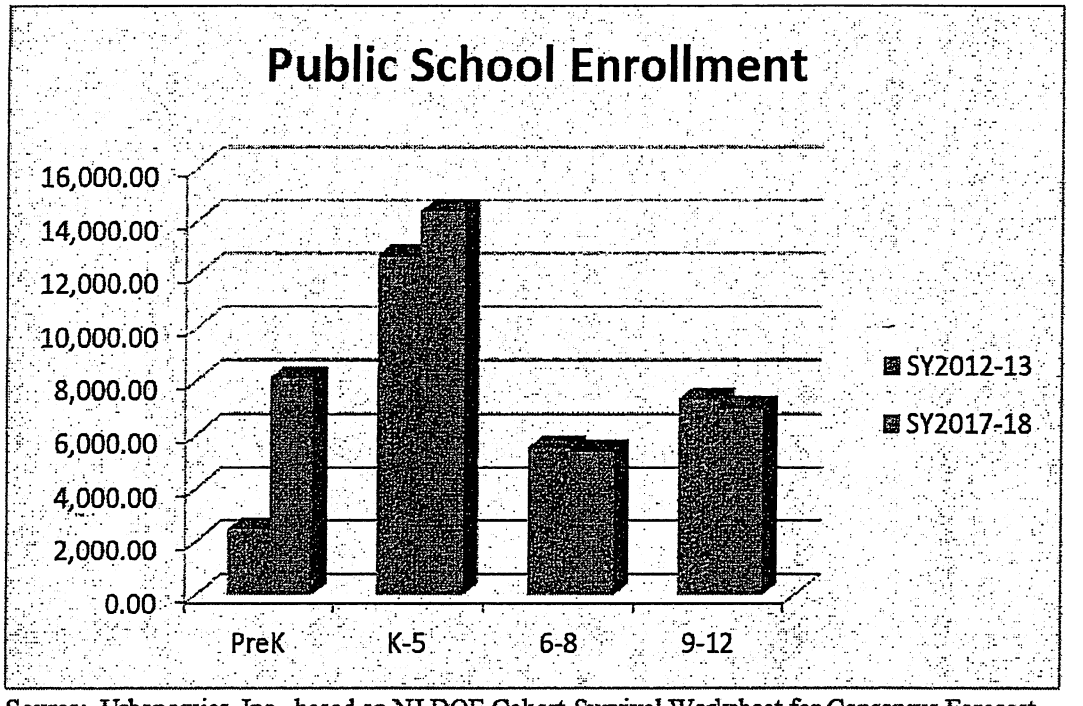
Student Enrollment
Charter Schools

School Year	Student Enrollment	Pass Through Amount	Student % Change
Projected 2013-2014	4,603	$51,191,028	16.77%
2012-2013	3,942	$45,805,085	9.19%
2011-2012	3,610	$38,301,842	21.81%
2010-2011	2,964	$32,015,766	-9.00%
2009-2010	3,257	$36,716,909	

The District enrolled 28,169 students in the 2012-2013 school year, which is 504 students above the previous year's enrollment. The increase in student enrollment can be attributed to the closing of an area charter school and growth in the PreK population. The following details the student enrollment of the District over the last ten years.

School Year	Enrollment	Change
2012-2013	28,169	2.04%
2011-2012	27,605	-0.90%
2010-2011	27,855	-0.20%
2009-2010	27,911	0.59%
2008-2009	27,746	7.12%
2007-2008	25,902	-9.96%
2006-2007	28,766	-0.50%
2005-2006	28,910	-3.30%
2004-2005	29,897	-1.94%
2003-2004	30,490	

Most recently, a demographic study (submitted by Urbanomics on July 19, 2013) was undertaken by the district to forecast the PreK-12 enrollment of the Jersey City Public School District over the next five years (School Year 2013-14 through School Year 2017-18). The consensus forecast which complies with the N.J. Department of Education requirements is that a 25 percent increase in enrollment is projected from SY2012-13 to SY2017-18.



Source: Urbanomics, Inc., based on NJ DOE Cohort-Survival Worksheet for Consensus Forecast

The major impact in the increase of student enrollment will be in the PreK age population and followed by the K-5 age population. Current registration for 3-year olds exceed their enrollment and only a portion of those enrolled can be accommodated in public schools with the balance house in community facilities. The PreK program will continue to experience pressure based on the inability to house all 3- and 4-year old enrollment in Jersey City Public School facilities. Discussions continue with the School Development Authority, Jersey City Municipal Government, the State Department of Education and the school district on developing a strategy to address this long term known issue.

2.) ECONOMIC CONDITION AND OUTLOOK:

The City of Jersey City (the "City") is the second largest municipality in New Jersey with a population of 250,323 according to the United States Department of Commerce. The City is located on the west side of the Hudson River, directly across from lower Manhattan in New York City, and is part of the major business and industrial concentration spanning the New York-Northern New Jersey Metropolitan area.

The City's land area is 15.8 square miles, including a five mile long stretch of Hudson River waterfront that has experienced considerable high rise office tower, residential and multi-family development over the past ten years. The City is connected to New York City by the Holland Tunnel and the PATH railroad tunnels and is within ten miles of Newark International Airport and the container and cargo facilities of Port Newark-Elizabeth. The City is located in the County of Hudson. The City's size and current development activity cause it to dominate the economy of the County (the Jersey City Labor Area). The City also serves as the seat of the County Government.

In the 1980's, development of the waterfront helped to stir construction of numerous high-rise buildings that led to the development of the Exchange Place financial district also known as "Wall Street West" with large financial institutions such as USB, Goldman Sachs, Chase Bank, Citibank and Merrill Lynch occupying prominent buildings. Simultaneous, the light-rail network was developed and has led to Jersey City being recognized as having the nation's 12th largest downtown.

In addition to the waterfront downtown development activities in Jersey City, a significant amount of residential housing development has occurred in the City of the last decade and more is projected given existing construction and approved or proposed new housing. The following table (New Housing Development in Jersey City) provides information on the past and new housing construction trend:

NEW HOUSING DEVELOPMENT IN JERSEY CITY

Year Housing Constructed	Housing Units (Built)
2006	3079
2008	2658
2009	1381
2010	1954
2011	620
2012	268
	Housing Units (Proposed)
2013	583
2014	795
2015	430
2016	22

Source: Jersey City Department of Planning

The trend in the construction of new housing units is consistent with the projected 25% increase in student enrollment through School Year 2017-2018. It should be noted that new development pending and proposed for Jersey City beyond enrollment forecast period is far more robust and the Jersey City Department of Planning has identified more than 12,000 housing units proposed or approved for future development (Source: District Forecast of Jersey City School Enrollment, Urbanomics, July 19, 2013).

Jersey City Public Schools is the largest employer in the City as well as the second largest school district in the State. The student enrollment in 2012-2013 was 28,169, an increase of 2.04% from 2012-2013.

The Jersey City Public Schools operates forty-one schools ranging in age from two to one hundred twenty-four years old and which include thirty-one elementary schools, three middle schools, one early childhood center and six high schools (Grades 9-12). The District's revenue sources are primarily State and Federal aid. Another significant portion of the District revenues are provided by property taxes levied to the City's property owners.

The Jersey City Public Schools is designated as a "Special Needs District" relative to the original Quality Education Act of 1991. This Act, currently suspended, was a response by the incumbent Governor and Legislature to the New Jersey Supreme Court decision in the long-standing school finance case of "Abbott vs. Burke." This decision, the second in the State's history, struck down the prevailing method of school financing. The court held that students attending poor urban and rural schools districts were adversely affected by a financing methodology that was overly reliant upon local property taxes. The State Legislature is again involved in drafting a new law for the funding of public schools.

The State of New Jersey's response to the Abbott v. Burke mandate was the enactment of the Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). This legislation was subsequently challenged by the New Jersey Education Law Center on behalf of the Special Needs districts. Jersey City was designated as one of the thirty-one (31) districts.

On May 14, 1997, the Supreme Court of the State of New Jersey ruled that the State must provide supplemental funding to the (Special Needs) districts to raise per pupil expenditures to the level of the State's wealthiest districts. As a result of the ruling, Jersey City Public Schools have been allocated additional supplemental Comprehensive Educational Improvement and Financing Aid from the State of New Jersey. Pursuant to P.L. 1998, c. 13.1, in order to implement the order of the New Jersey Supreme Court in Abbott v. Burke, the District developed its CEIFA Supplemental Funding Plan.

The State unveiled a new formula that provided a unified approach to school funding and allocated similar resources to similarly situated students, no matter where they lived. The formula replaced the outdated, ad-hoc state aid system that existed.

3.) LONG-TERM FINANCIAL PLANNING:

The Jersey City Public Schools must adhere to the policy guidelines established by the New Jersey State legislature and the New Jersey Department of Education ("NJ DOE"). The State Legislature enacted senate bill S-1701 in December 2004. One of the objectives of S-1701 was to provide statewide property tax relief. S-1701 reduced the amount of unreserved/undesignated surplus funds that a school district may retain. Any surplus funds in excess of this amount must be used for tax relief. School districts are faced with serious financial decisions regarding how to prepare a budget with increasing costs and limited increases in revenue sources.

On July 3, 2010 the governor and legislature reached a bipartisan consensus on a hard cap of 2% for property tax relief. Any waiver of the 2% hard cap is granted by a vote of the people with a local cap override referendum to be approved by a simple majority vote of the local legislative body.

In the specific case for the Jersey City Public Schools the Business Office has prepared a three year fiscal projection of its revenue sources using past historical trends in funding for federal and state aid as well as the maximum local tax levy of 2% when applicable to the fiscal school year. The historical trend shows federal, state and local revenue consistently on a downward trend. A review of "Reappropriated Fund Balance" would indicate a fluctuation that is not as predictable as the other category of revenue sources (see "Time Line of Revenues" table):

Jersey City Public School
TIME LINE OF REVENUES

FUND 10-20
Revenue Source:

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
State Aid	$477,875,794	$427,352,819	$457,008,980	$484,440,448	$487,609,983	$488,542,305
Federal Aid	38,070,603	109,202,787	31,620,926	47,431,247	34,284,800	25,135,999
Tax Levy	86,122,268	93,012,049	102,313,254	104,359,519	106,446,709	108,336,848
Reappropriated Fund Balance	19,000,000	19,000,000	25,908,441	15,000,000	31,000,000	36,000,000
Other Local Revenue	4,853,116	3,233,115	1,984,573	1,988,833	1,988,833	1,988,833
Total	**$625,921,781**	**$651,800,770**	**$618,836,174**	**$653,220,047**	**$661,330,325**	**$660,003,985**
% of Increase / decrease						
State Aid		-10.57%	6.94%	6.00%	0.65%	0.19%
Federal Aid		186.84%	-71.04%	50.00%	-27.72%	-26.68%
Tax Levy		8.00%	10.00%	2.00%	2.00%	1.78%
Fund Balance		0.00%	36.36%	-42.10%	106.67%	16.13%
Other Local Revenue		-33.38%	-38.62%	0.21%	0.00%	0.00%
TOTAL		4.13%	-5.06%	5.56%	1.24%	-0.20%

In projecting three years of future revenues, the assumptions used were flat funded state aid, 2% local tax levy cap, flat funded federal aid and flat funded other local revenue. The "Reappropriated Fund Balance" was based on actual fund balance available for the 2014-2015 fiscal school year and projections were used for the remaining two fiscal school years maintaining a more conservative projection of fund balance given the flat funded assumptions of state aid (see "Projected Future Revenues" table:

Projected Future Revenues

FUND 10-20

Revenue Source: (Assumes 2% Tax Levy Increase / 0% State Aid Increase)

	2013-2014	%	2014-2015	%	Increase/ (Decrease)	% Change
State Aid	$ 488,542,305	73.87%	$ 488,542,305	74.02%	$ -	0.00%
Federal Aid	25,135,999	3.80%	25,135,999	3.81%	-	0.00%
Tax Levy	108,336,848	16.38%	110,503,584	16.74%	2,166,736	2.00%
Reappropriated Fund Balance	36,000,000	5.44%	19,000,000	2.88%	(17,000,000)	-47.22%
Other Local Revenue	1,988,833	0.30%	1,988,833	0.30%	-	0.00%
Total	**$ 660,003,985**	**99.80%**	**$ 645,170,721**	**97.75%**	**$ (14,833,264)**	**-2.25%**

Revenue Source: (Assumes 2% Tax Levy Increase / 0% State Aid Increase)

	2014-2015	%	2015-2016	%	Increase/ (Decrease)	% Change
State Aid	$ 488,542,305	73.87%	$ 488,542,305	74.02%	$ -	0.00%
Federal Aid	25,135,999	3.80%	25,135,999	3.81%	-	0.00%
Tax Levy	110,503,584	16.71%	112,713,655	17.08%	2,210,071	2.00%
Reappropriated Fund Balance	19,000,000	2.87%	15,000,000	2.27%	(4,000,000)	-21.05%
Other Local Revenue	1,988,833	0.30%	1,988,833	0.30%	-	0.00%
Total	**$ 645,170,721**	**97.56%**	**$ 643,380,792**	**97.48%**	**$ (1,789,929)**	**-0.28%**

Revenue Source: (Assumes 2% Tax Levy Increase / 0% State Aid Increase)

	2015-2016	%	2016-2017	%	Increase/ (Decrease)	% Change
State Aid	$ 488,542,305	73.87%	$ 488,542,305	74.02%	$ -	0.00%
Federal Aid	25,135,999	3.80%	25,135,999	3.81%	-	0.00%
Tax Levy	112,713,655	17.04%	114,967,928	17.42%	2,254,273	2.00%
Reappropriated Fund Balance	15,000,000	2.27%	12,000,000	1.82%	(3,000,000)	-20.00%
Other Local Revenue	1,988,833	0.30%	1,988,833	0.30%	-	0.00%
Total	**$ 643,380,792**	**97.29%**	**$ 642,635,065**	**97.37%**	**$ (745,727)**	**-0.12%**

Over the next three fiscal school years there is a projection of a shortfall of $17,368,920 with the major impact to be felt in the 2014-2015 budget cycle. Efforts are underway to review staffing patterns based on the Superintendent's guidelines to meet an effective and efficient education to ensure the staffing rosters are within these guidelines to avoid duplication of staffing assignments.

Other efforts to reduce expenditures include an assessment of infrastructure projects that fall under the purview of the School Development Authority (given the district's former status as an Abbot district), green solution initiatives that lower facility energy usages, best practices in management of custodial and security operations to minimize unnecessary overtime and absenteeism, consolidation of business and other operational functions with shared clerical support staff, and maintaining a competitive edge in procurement goods and services by continuing to join joint insurance fund organizations, pricing cooperatives, purchasing cooperatives, and shared services agreements with other local and county government agencies.

As stated earlier, school districts are faced with serious financial decisions regarding how to prepare a budget with increasing costs and limited increases in revenue sources. Compounding this situation is the current union contract negotiations (all unions) that will also increase the projected budget shortfall for the next three years of projected revenues. The district is in negotiations for salary raises for fiscal years 2013-2014, 2014-2015, 2015-2016.

The New Jersey School Boards Association has reported that 40% of settlements covering the 2013-2014 fiscal year fall below 2% and is inclusive of wage freezes covering an entire settlement (normally over a three year period). Given this trend, the district will need to prepare for a much higher projected budget shortfall based on the projected revenues for the next three fiscal years.

Another significant long term planning issue pertains to the investment of resources into maintaining the district's physical building structures and assets. The district is responsible for maintaining close to 6 million square feet of usable space for the efficient education of students.

The district maintains a total of 39 school buildings. 13 (33%) of these buildings are over 100 years old. Another 13 (33%) buildings are over 80 years old. 6 (15%) buildings are over 50 years old. Over 80% of school buildings are over 50 years and the attention to maintain these aging facilities demands are extremely challenging. An effort is underway to assess the universe of major infrastructure needs to better plan with the School Development Authority on meeting these needs to help offset the current day to day costs due to a lack of investment in infrastructure improvements.

Currently, the district has completed an analysis of facility infrastructure needs for the capital outlay program and the need is inclusive of roof replacements, boiler replacements, electrical upgrades, science lab upgrades, auditorium seating, window replacements and other related projects. Please see table below (Health & Safety Proposed Capital Projects):

HEALTH & SAFETY PROPOSED CAPITAL PROJECTS

School Name	Project Description	Estimated Cost
1. Health/Safety PROJECT LIST:		
ROOF REPLACEMENT:		
ACA 1-1966	ROOF REPLACEMENT	$650,000
Lincoln HS	ROOF REPLACEMENT	$2,000,000
Old PS3- 70 Bright St.	ROOF REPLACEMENT	$500,000
PS5	ROOF REPLACEMENT	$1,500,000
PS6	ROOF REPLACEMENT	$1,100,000
PS24	ROOF REPLACEMENT	$900,000
PS28?	ROOF REPLACEMENT	$1,550,000
PS29	ROOF REPLACEMENT	$500,000
PS30	ROOF REPLACEMENT	$700,000
PS41	ROOF REPLACEMENT	$2,000,000
MASONRY REPAIRS/WINDOW REPLACEMENT:		
P.S. # 14	WINDOW REPLACEMENT	$600,000
P.S. #22	WINDOW REPLACEMENT	$720,000
P.S. #23	WINDOW REPLACEMENT	$800,000
P.S. $29	WINDOW REPLACEMENT	$250,000
P.S. #30	WINDOW REPLACEMENT	$500,000
P.S. #33	WINDOW REPLACEMENT	$250,000
P.S. #37	WINDOW REPLACEMENT	$900,000
P.S. #39	WINDOW REPLACEMENT	$500,000
BOILER REPLACEMENT:		
P.S. #29- 1901/09	BOILER REPLACEMENT	$800,000
ZERO TOLERANCE (Old PS3)-1909	BOILER REPLACEMENT	$800,000
P.S. #24- 1920	BOILER REPLACEMENT	$800,000
SHS-1923	BOILER REPLACEMENT	$800,000
PS23	BOILER REPLACEMENT	$800,000
	MASONRY:	
OTHER:		
PS 16, 33, ZERO TOLERANCE	FIRE ESCAPE REPAIR/REPLACEMENT	$600,000
A. H. Moore School	Electrical upgrades	$400,000
A. H. Moore School	Interior repairs - NJDOE 2008 CMP	$75,000
A. H. Moore School	Elevator Upgrades (2) - NJDOE 2008 CMP	$600,000
A. H. Moore School	Life Safety Improvements - NJDOE 2008 RRM	$100,000
A. H. Moore School	Plumbing upgrades - NJDOE 2008 RRM	$6,540,000
PS 6, 8, 17, 28, 31, 38, 40, Academy I, Ferris HS, Dickinson HS.	Elevator Upgrades	$3,000,000
Lincoln HS	Sidewalk replacement	$50,000
	SUB TOTAL	$31,285,000
2. EDUCATIONAL ADEQUACY PROJECTS:	NOTE: this section updated 8-18-09	
Ferris	Upgrade 3 Science Labs; 3 Science classrooms; 1	$1,650,000
Snyder HS	Upgrade 2 Science Labs	$700,000
Lincoln HS	Upgrade 2 Science Labs	$700,000
K-8 Schools (PS5,11,12,27, 28, 34, 38, 39)	8 New Science Labs	$2,640,000
K-8 Schools -PS 11,17,28,34,40, Academy 1	Upgrade 6 Exist. Science Labs	$1,980,000
Lincoln HS	Upgrade Existing Culinary Lab	$500,000
PS 22	Auditorium seating - NJDOE 2008 SFP	$300,000
PS 33	Auditorium seating	$300,000
SHS	Gymnasium floor - NJDOE 2008 CMP	$250,000
	SUB TOTAL	$9,020,000
3. TECHNOLOGY PROJECTS:		
District-wide WAN/LAN	Technology Infrastructure upgrades	$1,500,000
All High Schools (5)	Wireless Network	$420,000
All (old) Middle Schools (3)	Wireless Network	$180,000
All K-8 Schools (28)	Wireless Network	$1,650,000
McNair HS	ITV	$60,000
	SUB TOTAL	$3,810,000
4. SECURITY PROJECTS:		
High Schools (6)	Security Upgrades	$600,000
15 Schools	Metal Detectors	$210,000
	SUB TOTAL	$810,000
5. OTHER PROJECTS incl. 7.6 checklist:		
PS22	Solar Panels	$1,500,000
District wide - Food Service	Warehouse	$ 3,000,000
McNair	Lockers	$150,000
Snyder HS	Lockers	$150,000
Liberty HS	Handicapped Ramp	$ 20,000
	SUB TOTAL	$4,820,000
GRAND TOTAL		$49,745,000

The district is estimating that to meet all the infrastructure needs an estimated investment of $49,745.000 is required. This assessment on facility infrastructure needs will be the main priority of the district's facility committee as discussions are held with the School Development Authority on developing a plan of to fund the improvements.

4.) MAJOR INITIATIVES:

During the 2012-13 school year, the District welcomed Dr. Marcia V. Lyles as its new Superintendent who defined the direction for the district's work. Based on a deep analysis of district need, she established the *Mission and Mandate,* which promotes excellence and equity throughout the district and charts long term goals. All major initiatives are informed by these mandates which are:

- Ensure that programs, practices and policies prepare students for college and career
- Close all gaps with targeted support for those with the greatest need
- Recruit, retain and develop talented and dedicated school and district staff and leadership
- Ensure that the form and function of the organizational units are designed to yield the greatest outcomes for our students
- Ensure that parents and community are authentically informed and engaged

These mandates were defined based on a multipronged review of district data including performance on state test scores, school report cards, graduation rates, credit accumulation as well as input from staff, parents and community members. Below is a description of the major initiatives undertaken in 2012-13 aligned to the specific mandate it supported.

Ensure that programs, practices and policies prepare our students for college and career

- Increased College Awareness and Preparation
    - Established partnership with the College Board
    - Implement Springboard College Prep Curriculum in grades 6 and 9 in targeted schools to provide more rigorous curriculum that will prepare more students to take AP courses in HS. The program provides professional development to teachers on how to support all students in engaging in more rigorous curriculum, as well as curricular resources.
    - Joined National Student Clearinghouse to track college persistence data
    - Conducted an AP Diagnostic report to identify student and staff preparedness for AP courses
- Prepare for implementation of Common Core and PARCC assessments
    - Aligned all curriculum to CCSS and NJCCSS
    - Assessed technological readiness for PARCC
    - Wi-Fi in all schools
    - Teachers involved in curriculum design and professional development to prepare for new curriculum and assessments
- Implement Instructional Innovations
    - Developed partnership with Liberty Science Center to create an innovative elementary Science, Technology, Engineering and Math (STEM) Program. This program that will launch in 2013-14 exposes 3rd graders to rich STEM activities at

Liberty Science Center while teachers are provided deeper professional development to help them infuse STEM into their classrooms.
    - Piloted Project Child initiative is an innovative model of instruction for elementary students engaging them in differentiated learning centers that immerse students in project-based learning experiences
    - Developed Small Learning Communities which organize teachers around a group of students so that they can work collaboratively to better reach each student
- Developed Strategic Support Teams
    - Reorganized Central Office Staff to focus on schools and address their needs
    - In addition to Directors for each division, assigned Supervisors and support staff to directly serve schools
    - Developed Walkthrough instrument that aligned Danielson Framework

Closing Gaps

- Increased use of data to inform instructional decision making
    - Engaged school leaders and staff in data conversations to better support all students and target greater support to students most at-risk
- Improved Graduation Rates and Drop-out Prevention
    - Monthly meetings with principals of targeted high schools to identify students at risk of dropping out and appropriate interventions to help them stay in school
    - Piloted 9th grade Academies, which have been shown to improve high school performance, persistence and graduation rates, at Lincoln HS, with expansion to Ferris and Dickinson expected in 2013-14.
- Redesigned Admissions process for Early Childhood
    - Earlier timeline to provide parents with assignment information before school ends
    - Implement sibling preference
- Revamped Dual Language Content Program
    - Convened committee of school and district staff and parents to develop district-wide dual language program to support consistent quality and effectiveness
    - Developed structures to ensure a 50/50 model, (50% Spanish/English and 50% native Spanish speakers/ 50% native English speakers), which has been found to be a very effective model for enabling students to be bilingual and bi-literate by 5th grade.

Recruit, Retain and Develop talented staff and leadership

- Trained teachers and administrators on the Danielson Framework and on the new evaluation systems
- Revised administrator hiring processes to ensure consistency and secure best candidates
- Instituted Teacher of the Year program, Jersey City teacher named Hudson County Teacher of the Year as a result of program
- Decentralized professional development to address unique needs of schools and revamped the procurement process to ensure that schools had easier access to the services they need
- Transitioned to Applictrak application process to improve hiring processes for all positions

Ensure the form and function of the organizational units yield the greatest outcomes for our students

- Realigned district staff to better serve and support schools
- Developed more equitable funding formula for schools and revised staffing formula for equity and efficacy
- Redesigned maintenance plan

Ensure that parents and community are authentically informed and engaged

- Created a Director of Family and Community Engagement
- Convened a District Parent Council
- Send monthly messages to parents
- Revamped District Website
- Developed I Love Jersey City Public Schools Committee and organized community wide events for 2013-14 school year

5.) INTERNAL ACCOUNTING CONTROLS:

Management of the District is responsible for establishing and maintaining an internal control system designed to ensure that the 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) in the United States of America as they pertain to governmental entities. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the District management.

As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control system, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

6.) BUDGETARY CONTROLS:

In addition to internal control, 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 Commissioner of Education. Annual appropriated budgets are adopted for the General Fund and the Special Revenue Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at June 30, 2013.

7.) ACCOUNTING SYSTEM AND REPORTS:

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

8.) FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada ("GFOA") and the Association of School Business Officials International ("ASBO") each awarded a Certificate of Achievement for Excellence in Financial Reporting to the Jersey City Public School's for its Comprehensive Annual Financial Report ("CAFR") for the fiscal year ended June 30, 2012. This was the fifteenth consecutive year that the District has achieved the prestigious award from the GFOA and the fourteenth from ASBO. These programs contribute to the enhancement of credibility of financial management and the adoption of accounting principles generally accepted in the United States of America, as well as to sound budgetary and reporting procedures.

In order to be awarded a Certificate of Excellence, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to each of the program's standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificates of Excellence is valid for a period of one year only. We believe our current report conforms to the program requirements, and we are submitting it to ASBO and GFOA to determine its eligibility for the awards for the fiscal year ended June 30, 2013.

9). 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 utilizes a cash management plan that 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 Act.

10. RELEVANT FINANCIAL POLICIES:

The District strives to maintain a general fund unassigned fund balance to be used for unanticipated emergencies. The fund balance is used to avoid cash flow interruptions, generate interest income, and reduce the need for short-term borrowing.

Given the current three year projection of revenues and anticipated budget shortfall, maintaining a general fund unassigned fund balance to be used for unanticipated emergencies will be extremely challenging going forward.

11.) OTHER INFORMATION:

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. 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 OMB Circular A-133 and State Treasury Circular Letter OMB 04-04. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report

12.) LOCAL CONTROL:

On October 4, 1989, the New Jersey Department of Education established a State-operated School District for Jersey City, appointing a State District Superintendent to serve as the governing authority for the District instead of the Board of Education. A new Board of Education was created and functioned as an advisory body to the State District Superintendent during the lengthy period of State intervention. After the District satisfied an extensive set of performance standards, the Department of Education determined to return the District to local control in the areas of governance and finance. The Jersey City Board of Education assumed control in these areas on April 17, 2008. The members of the current Board of Education were elected during school elections held in April. The voters of Jersey City voted to become a Type II school district, whose members are elected. The public question regarding the type of school district was held on the ballot for a vote at the general election on November 4, 2008. Local control for Personnel was returned to the district in 2012. The District continues to pursue full local control in the areas Instruction and Program.

13.) ACKNOWLEDGMENTS:

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

Special acknowledgement is noted to our accomplished financial and accounting staff, whose efforts in the preparation of this report were essential. Their continued efforts on behalf of the students of Jersey City are greatly appreciated.

Respectfully submitted,

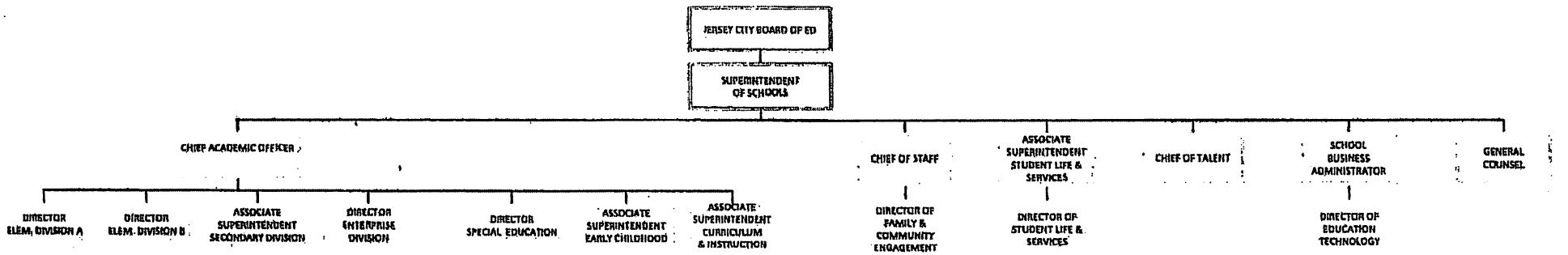
Dr. Marcia V. Lyles
Superintendent of Schools

Luiggi C. Campana
School Business Administrator

Jersey City Public Schools

Organizational Chart

June 30, 2013



Jersey City Public Schools
Jersey City, New Jersey

Roster of Officials

June 30, 2013

Members of the Board of Education	**Term Expires**
Suzanne T. Mack, President	December 2014
Sterling Waterman, Vice-President	December 2013
Gerald M. Lyons, Trustee	December 2013
Carol L. Lester, Trustee	December 2013
Angel L. Valentin, Trustee	December 2013
Carol Harrison-Arnold, Trustee	December 2014
Vidya Gangadin, Trustee	December 2015
Sangeeta Ranade, Trustee	December 2015
Marilyn Roman, Trustee	December 2015

Other Officials

Dr. Marcia V. Lyles, Superintendent of Schools
Dr. Maryann Dickar, Chief of Staff
Franklin Walker, Associate Superintendent/Student Life & Services
Richard Rosenberg, Interim Business Administrator/ Board Secretary (7/1/12 – 4/28/13)
Luiggi C. Campana, Business Administrator/Board Secretary (4/29/13 – 6/30/13)
R. Scott Eveland, General Counsel (7/1/12 – 3/18/13)
Debra Shannon, General Counsel (3/19/13 – 6/30/13
Maureen Cosgrove, Treasurer of School Monies
Frank Rentas, Assistant Treasurer of School Monies
Sylvia Ullrich, Assistant Treasurer of School Monies

Jersey City Public Schools
Jersey City, New Jersey

Consultants, Independent Auditors and Advisors
As of June 30, 2013

Architects

Various- List on file in Office of Facilities & Educational Planning

Independent Auditor

Wiss & Company, LLP
485C Route One South
Iselin, New Jersey 08830

Attorneys

Various- List on file in Office of Legal

Official Depositories

Bank of America
70 Batterson Park Road
Farmington, CT 06032

Official Newspapers

Jersey Journal
30 Journal Square
Jersey City, New Jersey 07306

The Newark Star Ledger
One Star Ledger Plaza
Newark, New Jersey 07102

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jersey City Public Schools

New Jersey

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

Association of School Business Officials International

The Certificate of Excellence in Financial Reporting Award
is presented to

Jersey City Public Schools

For Its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2012

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards

Ron McCulley, CPPB, RSBO
President

John D. Musso, CAE, RSBA
Executive Director

Financial Section

WISS
ACCOUNTANTS
CONSULTANTS

Independent Auditors' Report

Honorable President and Members
of the Board of Education
Jersey City Public Schools
County of Hudson
Jersey City, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Jersey City Public Schools, County of Hudson, New Jersey (the "District"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information as presented in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other 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, which consists of the combining and individual fund financial statements, school level schedules, long-term debt schedules and schedules of expenditures of federal awards and state financial assistance, as required by the U.S.

Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid,* respectively, and the other information such as the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information identified previously is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013 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 the 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 compliance.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company

WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

This page left blank intentionally.

Required Supplementary Information
Part I

Management's Discussion and Analysis

As management of the Jersey City Public Schools (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2013. We encourage readers to consider the information presented, in conjunction with additional information that we have furnished in our letter of transmittal.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard 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 fiscal year and the prior fiscal year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This document also contains required and supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the assets, deferred inflows, deferred outflows and liabilities of the District, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The Government-wide financial statements can be found on pages 35-36 of this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided as required supplementary information for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37-39 of this report.

Proprietary funds. The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program, Children's After School Program for Education and Recreation ("CASPER") fund, the SES Fund and several other non-major funds. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses one internal service fund which operates regional day transportation services provided to other departments or agencies of the District and other New Jersey school districts with special education programs. The internal service fund has been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 40-42 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and scholarship funds. The District uses agency funds to account for resources held for student activities and payroll related liabilities. The fiduciary fund financial statements can be found on pages 43-44of this report.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 45-80 of this report.

Other information. The combining statements referred to earlier in connection with governmental funds, enterprise funds, internal service funds and fiduciary funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 81-351 of this report.

Financial Highlights

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, overall net position was $316,881,603 at the close of 2013. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2013 and 2012:

	Governmental Activities		Business-type Activities		Total	
	2013	2012 (as restated)	2013	2012 (as restated)	2013	2012 (as restated)
Current and other assets	$ 86,641,178	$ 84,672,976	$ 2,395,268	$ 1,600,464	$ 89,036,446	$ 86,273,440
Capital assets, net	320,791,755	323,177,092	1,485,341	1,628,298	322,277,096	324,805,390
Total assets	407,432,933	407,850,068	3,880,609	3,228,762	411,313,542	411,078,830
Liabilities						
Other liabilities	62,538,654	62,007,655	1,051,312	870,601	63,589,966	62,878,256
Long Term Liabilities	30,610,658	35,659,021	231,315	279,971	30,841,973	35,938,992
Total liabilities	93,149,312	97,666,676	1,282,627	1,150,572	94,431,939	98,817,248
Net position:						
Net investment in capital assets	318,243,162	319,354,987	1,485,341	1,628,298	319,728,503	320,983,285
Restricted	28,676,410	18,520,312			28,676,410	18,520,312
Unrestricted (deficit)	(32,635,951)	(27,691,907)	1,112,641	449,892	(31,523,310)	(27,242,015)
Total net position	$ 314,283,621	$ 310,183,392	$ 2,597,982	$ 2,078,190	$ 316,881,603	$ 312,261,582

The largest portion of the District's net position is its net investment in capital assets (e.g., land, construction-in progress, buildings and improvements, and machinery, equipment, and vehicles), which represents total capital asset values, net of depreciation and any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of unrestricted net position reflects long-term obligations, such as compensated absences and capital leases, which are not offset by any assets.

The total net position of the District governmental activities increased $4,100,229 during the current fiscal year. The net increase is mainly attributable to the result of operations and the payment of various prior year long term liabilities relating to compensated absences and capital lease principal payments.

Additionally, the District had a current year increase in net position in the total business-type activities of $519,792 mainly attributable to the overall increase in the Children's After School Program for Education and Recreation ("CASPER") fund resulting from the increase in enrollment and corresponding increase in associated revenue as well as decrease in operational costs and the increase in sales and non-operating revenues for reimbursement of meals served in the Food Service Enterprise Fund.

The main reason for the decrease in net position, net investment in capital assets is the result of the current year depreciation expenses exceeding the amount of current year additions and the capitalization of Construction in Progress balances.

The increase in restricted net position is the result of the District receiving additional state aid during 2012-2013 than in the prior year, which resulted in current year excess surplus at the end of the fiscal year as well as an overall increase in the capital reserve funds resulting from the District approving a Board resolution to transfer unassigned fund balance into a capital reserve account to be used for future capital related expenses.

The (deficit) in total unrestricted net position in Governmental activities is the result of the recognition of long-term liabilities pertaining to the compensated absences liability of $32,624,027. These liabilities and costs are not reportable in the Governmental Funds.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2013 and 2012 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012 (as restated)	2013	2012 (as restated)	2013	2012 (as restated)
Revenues:						
Program revenues:						
Charges for services	$ 145,612	$ 580,629	$ 6,132,750	$ 5,345,657	$ 6,278,362	$ 5,926,286
Operating grants and contributions	98,697,649	103,171,425	10,349,704	9,433,533	109,047,353	112,604,958
Capital grants and contributions	3,822,494	3,353,592			3,822,494	3,353,592
General revenues:						
Property taxes	106,446,709	104,359,519			106,446,709	104,359,519
Federal and state aid not restricted to a specific purpose	476,265,902	477,334,995			476,265,902	477,334,995
Interest on investments	189,687	217,660	4,836	6,309	194,523	223,969
Miscellaneous	4,261,786	4,264,961			4,261,786	4,264,961
Total revenues	689,829,839	693,282,781	16,487,290	14,785,499	706,317,129	708,068,280
Expenses:						
Instructional services	349,693,248	340,697,539			349,693,248	340,697,539
Support services	289,760,529	288,051,987			289,760,529	288,051,987
Charter schools	45,805,085	37,638,057			45,805,085	37,638,057
Special schools	385,590	600,601			385,590	600,601
Interst on Long-term debt	85,158	125,044			85,158	125,044
Business-type activities			15,967,498	15,283,178	15,967,498	15,283,178
Total expenses	685,729,610	667,113,228	15,967,498	15,283,178	701,697,108	682,396,406
Change in net position	4,100,229	26,169,553	519,792	(497,679)	4,620,021	25,671,874
Net position–beginning (as restated)	310,183,392	284,013,839	2,078,190	2,575,869	312,261,582	286,589,708
Net position–ending	$ 314,283,621	$ 310,183,392	$ 2,597,982	$ 2,078,190	$ 316,881,603	$ 312,261,582

Governmental Activities

Operating grants and contributions decreased approximately $4.5 million, mainly as a result of the decrease in revenue relating to federal and state grant funds restricted in the special revenue fund that were awarded to and expended by the District during the 2012/13 fiscal year.

Capital grants and contributions increased approximately $0.5 million as a result of an increase in revenues recognized relating to expenditures against projects administered by the New Jersey Schools Development Authority (SDA) on behalf of the District and administered directly by the District, as approved by the SDA.

Federal and State Aid not restricted to a specific purpose decreased approximately $1.1 million mainly as a result of:

- An increase of approximately $11.1 million in On-behalf TPAF Pension and Social Security contributions as compared to the prior year.

- A decrease of approximately $12.3 million of federal aid related to the Education Jobs Fund Program Aid expenditures as compared to the prior year.

Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, paid on behalf of employees, including instructional, may be charged under the support services category and not by program and function code.

Payments made for charter school students increased by approximately $8.2 million as a result of the increased enrollment of Jersey City Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

Business-Type Activities

Total increases in revenues are mainly attributable to the increase in enrollment and gain of associated income in the Children's After School Program for Education and Recreation ("CASPER") fund and the increases in the amount of reimbursements from state and federal government due to increased meals served. Total expense increases were minimal and current year activity is comparable to prior years.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The fund balance is divided between restricted balances and unassigned balances. The District has designated portions of the fund balance to earmark resources for the payment of certain government-wide liabilities that are not recognized in the governmental funds.

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 and Special Revenue Fund revenues for the fiscal year ended June 30, 2013, and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2012	Percent of Increase (Decrease)
Local sources	$ 111,301,018	16.2%	$ 2,203,850	2.0%
State sources	538,978,144	78.6%	16,194,854	3.1%
Federal sources	35,671,412	5.2%	(21,947,097)	(38.1%)
Total	$ 685,950,574	100.0%	$ (3,548,393)	(0.7)%

The increase in revenue from local sources of approximately $2.2 million is mainly the result of increased revenues from local tax levy. The increase of approximately $16.2 million in revenue from state sources is mainly the result of increased general state aid revenue awarded to the District in the 2012/13 fiscal year, including the on-behalf TPAF pension contribution made by the State on-behalf of the District, as compared to the prior year. The decrease of approximately $21.9 million of federal sources is mainly attributable to the prior year figures including certain non-recurring federal funds relating to the Education Jobs Fund Program Aid and the American Recovery and Reinvestment Act.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2013 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures	Amount	Percent of Total	Increase (Decrease) From 2012	Percent of Increase (Decrease)
Current expenditures:				
Instruction	$ 272,199,593	39.8%	$ 6,127,330	2.3%
Undistributed	365,161,480	53.3%	10,786,368	3.0%
Special schools	281,687	0.0%	(174,832)	(38.3%)
Charter Schools	45,805,085	6.7%	8,167,028	21.7%
Debt Service				
Principal	1,273,512	0.2%	25,617	2.1%
Interest	103,211	0.0%	(39,452)	(27.7%)
Total	$ 684,824,568	100.0%	$ 24,892,059	3.8%

The increase of approximately $6.1 and $10.8 million for instruction and undistributed expenditures, respectively, is mainly attributable to contractually obligated salary increases to employees of the District.

The increase of approximately $8.2 million in charter schools is attributable to the increased enrollments of Jersey City Public School students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

General Fund

Revenues in the General fund remained consistent with those in the prior year while expenditures increased from the prior year by approximately $25.5 million as a result of various contractual obligations for employee salaries and wages and health benefit costs. Of the $32,334,674 of fund balances in the General Fund, $9,740,193 of encumbrances and $24,386,715 of fund balance – designated for subsequent years is included with the unassigned deficit of $29,926,811 and reported together as assigned fund balance in the amount of $4,200,097, $6,492,608 has been classified as restricted for capital reserve, $10,028,684 has been restricted for current year excess surplus and $11,613,285 has been restricted for excess surplus designated for subsequent years expenditures.

Special Revenue Fund

Revenues and expenditures, including transfers to school based budgets in the Special Revenue Fund decreased by approximately $4.5 million and $5.3 million as a direct result of non-recurring grants received during the prior fiscal year related to Education Jobs Fund Program Aid and American Recovery and Reinvestment Act programs, respectively. The District did not obtain any new significant federal or state funding that is required to be accounted for in the Special Revenue Fund during the 2013 fiscal year. The deficit in total fund balance of $6,127,054 is the result of the State of New Jersey deferral of final state aid payments to the District to the subsequent fiscal year.

Capital Projects Fund

The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The fund balance in the Capital Projects Fund of $541,833 is the result of the unspent proceeds of City authorized and funded projects as well as from state grant funds that are being used for ongoing capital projects throughout the District.

General Fund Budgetary Highlights

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items and the increase in state aid subsequent to budget adoption. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are variations in revenues and expenditures for those line items where the modified budgeted amounts differed from the original budgeted amounts by approximately $2 million or more and 10%.

Revenues

There were no revenue fluctuations between the original and modified budgets in excess of the scopes identified above. It is however noted that the District received additional aid for the Education Jobs Fund program of $35,637 that was appropriated into the District's budget for use during 2012-2013.

Expenditures

- The modified budget for Regular Programs-Undistributed Instruction – Textbooks increased from the original budgeted amounts by approximately $3.5 million or 231.43% as a result of the District using funds in the current year to update out dated textbooks used in District classrooms.

- The modified budget for Undistributed Expenditures - Unallocated Benefits - Workers Compensation increased from the original budgeted amounts by approximately $2.3 million or 56.10% as a result of an unanticipated increase in the number of claims submitted.

- The modified budget for Facilities Acquisition and Construction Services – Construction Services exceeded the original budgeted amounts by approximately $4.7 million or 150.63% as a result of prior year encumbrances rolled into the 1012-13 budget and the appropriation of capital reserve funds into the 2012-13 budget to be utilized for various construction related projects.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by approximately $2 million or more and 10%.

Revenues

- Actual miscellaneous income exceeded the modified budgeted amount by approximately $3.1 million as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis. The main revenues realized that were not budgeted related to the receipt of E-Rate funds, refunds of prior year expenditures and the cancellation of various prior year accounts payable.

- Actual On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately $54.9 million.

Expenditures

- Actual amounts for Undistributed Expenditures – Required Maintenance of School Facilities - Cleaning Repair and Maintenance Services were less than the modified budgeted amount by approximately $2.3 million or 28.37% as a result of funds being appropriated to cover the costs of several approved projects to be completed in the summer of 2013, for which funds were encumbered at year end.

- Actual amounts for On-behalf TPAF pension and reimbursed social security contribution exceeded the modified budgeted amount by approximately $54.9 million or 100% as a result of these expenditures are made on-behalf of the District and are not budgeted for.

- Actual amounts for Facilities Acquisitions and Construction Services – Construction Services were less than the modified budgeted amounts by approximately $4.7 million or 156.69% as a result of funds being appropriated to cover the costs of several approved projects to be completed in the summer of 2013, for which funds were encumbered at year end.

Capital Assets and Debt Administration

Capital Assets. As of June 30, 2013 and 2012, the District has capital assets, net of accumulated depreciation, of $322,277,096, including land, construction in progress, building and improvements and machinery and equipment noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2013	2012 (as restated)	2013	2012 (as restated)	2013	2012 (as restated)
Land	$ 14,846,605	$ 14,846,605			$ 14,846,605	$ 14,846,605
Construction in progress	25,225,727	35,645,141			25,225,727	35,645,141
Buildings and building improvements	384,502,121	367,172,419			384,502,121	367,172,419
Machinery, equipment, and vehicles	37,266,348	35,050,132	$ 3,618,896	$ 3,602,546	40,885,244	38,652,678
Total capital assets	461,840,801	452,714,297	3,618,896	3,602,546	465,459,697	456,316,843
Accumulated Depreciation	(141,049,046)	(129,537,205)	(2,133,555)	(1,974,248)	(143,182,601)	(131,511,453)
Total Capital Assets net of Accumulated Depreciation	$ 320,791,755	$ 323,177,092	$ 1,485,341	$ 1,628,298	$ 322,277,096	$ 324,805,390

Additional detailed information on the Jersey City Public Schools' capital assets can be found in Note 4 to the basic financial statements.

Long-term Liabilities.

The District's long-term liabilities at June 30, 2013 and 2012 are as follows for governmental activities:

	Governmental Activities	
	2013	2012
Capital lease obligations	$ 2,548,593	$ 3,822,105
Compensated absences	32,624,027	36,789,364
Total long-term liabilities	$ 35,172,620	$ 40,611,469

Additionally, the District has business-type long-term liabilities relating to compensated absences in the amount of $257,017 outstanding at June 30, 2013. Additional detailed information on the Jersey City Public Schools' long-term liabilities can be found in Note 5 to the basic financial statements.

Economic Factors and Next Year's Budget

- The District budgeted $36,000,000 of its June 30, 2013 fund balance to partially fund the 2013-2014 operations. This amount is a significant increase from the amount of surplus budgeted for in the 2012-2013 adopted budget of $30,000,000.

- The tax levy which has increased consistently over the past several years was increased again from $106,446,709 in 2012-2013 to $108,336,848 in the 2013-2014 budget to offset the increase in appropriations and the loss of certain non-continuing federal funded grant programs.

These factors, along with many others, were considered in preparing the District's budget for the 2013-2014 fiscal year. The reduction and/or stabilization of state aid will make future budgets difficult.

Requests for Information

This financial report is designed to provide a general overview of the Jersey City Public School's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the School Business Administrator, 346 Claremont Street, Jersey City, New Jersey 07305.

This page left blank intentionally.

Basic Financial Statements

Government-Wide Financial Statements

The government-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the year ended June 30, 2013.

Exhibit A-1

JERSEY CITY PUBLIC SCHOOLS
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	$ 60,374,277	$ 2,019,263	$ 62,393,540
Internal balances	2,251,016	(2,251,016)	-
Receivables	17,523,277	2,436,815	19,960,092
Inventory		190,206	190,206
Restricted assets:			
Cash and cash equivalents	6,492,608		6,492,608
Capital assets, non-depreciable	40,072,332		40,072,332
Capital assets, depreciable, net	280,719,423	1,485,341	282,204,764
Total Assets	407,432,933	3,880,609	411,313,542
LIABILITIES			
Intergovernmental payables:			
State	1,490,657		1,490,657
Federal	133,949		133,949
Other	1,210,254		1,210,254
Accounts payable and other liabilities	12,268,498	653,206	12,921,704
Accrued salaries and wages	18,529,513	226,965	18,756,478
Accrued interest payable	48,553		48,553
Unearned revenue	12,284,075	145,439	12,429,514
Accrued liability for insurance claims	12,011,193		12,011,193
Noncurrent liabilities:			
Due within one year	4,561,962	25,702	4,587,664
Due beyond one year	30,610,658	231,315	30,841,973
Total Liabilities	93,149,312	1,282,627	94,431,939
NET POSITION			
Net investment in capital assets	318,243,162	1,485,341	319,728,503
Restricted for:			
Capital projects	541,833		541,833
Capital reserve	6,492,608		6,492,608
Excess surplus	21,641,969		21,641,969
Unrestricted (deficit)	(32,635,951)	1,112,641	(31,523,310)
Total Net Position	$ 314,283,621	$ 2,597,982	$ 316,881,603

See independent auditors' report and accompanying notes to the basic financial statements.

Exhibit A-2

JERSEY CITY PUBLIC SCHOOLS
Statement of Activities
for the Fiscal Year Ended June 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental activities:							
Instruction:							
Regular	$ 256,130,773		$ 45,650,354		$ (210,480,419)		$ (210,480,419)
Special education	72,715,201				(72,715,201)		(72,715,201)
Other special instruction	16,798,662				(16,798,662)		(16,798,662)
Other instruction	4,048,612				(4,048,612)		(4,048,612)
Support services:							
Tuition	20,478,268	$ 145,612			(20,332,656)		(20,332,656)
Student & instruction related services	125,017,149		52,658,795		(72,358,354)		(72,358,354)
General administration services	10,774,563				(10,774,563)		(10,774,563)
School administration services	27,678,938				(27,678,938)		(27,678,938)
Central services	9,495,399				(9,495,399)		(9,495,399)
Administrative information technology	3,721,926				(3,721,926)		(3,721,926)
Plant operations and maintenance	77,003,243			$ 3,822,494	(73,180,749)		(73,180,749)
Pupil transportation	15,591,043				(15,591,043)		(15,591,043)
Special schools	385,590				(385,590)		(385,590)
Charter schools	45,805,085		388,500		(45,416,585)		(45,416,585)
Interest on long term debt	85,158				(85,158)		(85,158)
Total governmental activities	685,729,610	145,612	98,697,649	3,822,494	(583,063,855)		(583,063,855)
Business-type activities:							
Food service	11,759,988	1,693,289	10,349,704			$ 283,005	283,005
CASPER program	2,567,456	2,837,091				269,635	269,635
SES	1,326,610	1,261,621				(64,989)	(64,989)
Other - nonmajor	313,444	340,749				27,305	27,305
Total business-type activities	15,967,498	6,132,750	10,349,704	-	-	514,956	514,956
Total primary government	$ 701,697,108	$ 6,278,362	$ 109,047,353	$ 3,822,494	(583,063,855)	514,956	(582,548,899)
General revenues:							
Property taxes, levied for general purposes					106,446,709		106,446,709
State aid not restricted					474,925,354		474,925,354
Federal aid not restricted					1,340,548		1,340,548
Investment earnings					189,687	4,836	194,523
Miscellaneous income					4,261,786		4,261,786
Total general revenues					587,164,084	4,836	587,168,920
Change in net position					4,100,229	519,792	4,620,021
Net position - beginning (as restated)					310,183,392	2,078,190	312,261,582
Net position - ending					$ 314,283,621	$ 2,597,982	$ 316,881,603

See independent auditors' report and accompanying notes to the basic financial statements.

Fund Financial Statements

Governmental Funds

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 56,206,963		$ 2,118,127	$ 58,325,090
Interfund receivable	2,811,693			2,811,693
Intergovernmental receivables:				
State	4,348,178	$ 30,008	113,483	4,491,669
Federal	35,637	12,474,883		12,510,520
Other accounts receivable	205,517	107,249		312,766
Restricted assets:				
Cash and cash equivalents	6,492,608			6,492,608
Total assets	$ 70,100,596	$ 12,612,140	$ 2,231,610	$ 84,944,346
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable		$ 560,677		$ 560,677
Payable to state government	$ 1,061,563	377,730	$ 51,364	1,490,657
Payable to federal government		133,949		133,949
Payable to local government			1,210,254	1,210,254
Accounts payable and other current liabilities	7,759,956	4,363,215	77,866	12,201,037
Accrued salaries and wages	16,933,210	1,369,841		18,303,051
Unearned revenue		11,933,782	350,293	12,284,075
Accrued liability for insurance claims	12,011,193			12,011,193
Total liabilities	37,765,922	18,739,194	1,689,777	58,194,893
Fund balances:				
Restricted fund balance:				
Excess surplus	10,028,684			10,028,684
Excess surplus - designated for subsequent year's expenditures	11,613,285			11,613,285
Capital reserve	6,492,608			6,492,608
Capital projects			541,833	541,833
Assigned fund balance:				
For subsequent year's expenditures	4,200,097			4,200,097
Unassigned fund balance:				
Special revenue fund (deficit)		(6,127,054)		(6,127,054)
Total fund balances	32,334,674	(6,127,054)	541,833	26,749,453
Total liabilities and fund balances	$ 70,100,596	$ 12,612,140	$ 2,231,610	$ 84,944,346

Amounts reported for governmental activities in the statement of net position (A-1) are different because:	
Total fund balances per above	$ 26,749,453
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is $461,840,801 and the accumulated depreciation is $141,049,046 (See Note 4).	320,791,755
Interest on long term liabilities are not payable in the current period and therefore are not reported as liabilities in the funds.	(48,553)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(35,172,620)
The unrestricted net position of the internal service funds are included with governmental activities.	1,963,586
Net position of governmental activities	$ 314,283,621

See independent auditors' report and accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
for the Fiscal Year Ended June 30, 2013

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local sources:				
Local tax levy	$ 106,446,709			$ 106,446,709
Tuition	89,169			89,169
Interest on investments	189,359		$ 328	189,687
Miscellaneous	4,261,786	$ 313,995		4,575,781
Total local sources	110,987,023	313,995	328	111,301,346
State sources	474,925,354	64,052,790	3,822,494	542,800,638
Federal sources	1,340,548	34,330,864		35,671,412
Total revenues	587,252,925	98,697,649	3,822,822	689,773,396
EXPENDITURES:				
Current:				
Regular instruction	161,805,859	41,117,985		202,923,844
Special education instruction	53,675,597			53,675,597
Other special instruction	12,313,527			12,313,527
Other instruction	3,286,625			3,286,625
Support services and undistributed costs:				
Tuition	20,478,268			20,478,268
Student & instruction related services	55,032,581	52,658,795		107,691,376
General administration services	9,137,917			9,137,917
School administration services	20,702,906			20,702,906
Central services	7,641,240			7,641,240
Administrative information technology	3,140,353			3,140,353
Plant operations and maintenance	69,134,730			69,134,730
Pupil transportation	14,577,283			14,577,283
Unallocated Employee benefits	112,657,407			112,657,407
Special schools	281,687			281,687
Charter schools	45,416,585	388,500		45,805,085
Capital Outlay			3,976,607	3,976,607
Debt Service:				
Principal	1,273,512			1,273,512
Interest	103,211			103,211
Total expenditures	590,659,288	94,165,280	3,976,607	688,801,175
(Deficit) Excess of revenues (under) over expenditures	(3,406,363)	4,532,369	(153,785)	972,221
OTHER FINANCING SOURCES (USES):				
Transfers in	4,630,474			4,630,474
Transfers out		(4,630,146)	(328)	(4,630,474)
Total other financing sources (uses)	4,630,474	(4,630,146)	(328)	-
Net changes in fund balance	1,224,111	(97,777)	(154,113)	972,221
Fund balances - July 1 (deficit)	31,110,563	(6,029,277)	695,946	25,777,232
Fund balances - June 30 (deficit)	$ 32,334,674	$ (6,127,054)	$ 541,833	$ 26,749,453

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

See independent auditors' report and accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
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, 2013

Total net change in fund balances - governmental funds (from B-2)		$ 972,221
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital additions in the period.		
Depreciation expense	(11,511,841)	
Capital additions	9,126,504	
		(2,385,337)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the 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 (+) in the reconciliation.		4,165,337
Repayment of capital lease principal 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.		1,273,512
Interest on long-term debt in the statement of activities is accrued, regardless of when due. In the governmental funds, interest is reported when due.		18,053
Internal service funds are used by the District's management to charge the costs of various programs or services to other governmental entities. The change in unrestricted net position is reported in the statement of activities.		56,443
Change in net position of governmental activities		$ 4,100,229

See independent auditors' report and accompanying notes to the basic financial statements.

This page left blank intentionally.

Proprietary Funds

Exhibit B-4

JERSEY CITY PUBLIC SCHOOLS
Statement of Net Position
Proprietary Funds
June 30, 2013

	Business-Type Activities Enterprise Funds					
	Major Funds					
	Food Service	CASPER	SES	Other - Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
ASSETS						
Current assets:						
Cash and cash equivalents	$1,200,413	$ 770,742		$ 48,108	$ 2,019,263	$ 2,049,187
Intergovernmental receivable:						
State	38,294				38,294	
Federal	2,197,814				2,197,814	
Local		110,312			110,312	208,322
Other accounts receivable	83,419			6,976	90,395	
Inventories	190,206				190,206	
Total current assets	3,710,146	881,054	-	55,084	4,646,284	2,257,509
Noncurrent assets:						
Machinery and equipment	3,461,133		$ 157,763		3,618,896	206,309
Accumulated depreciation	(2,102,003)		(31,552)		(2,133,555)	(107,726)
Total noncurrent assets	1,359,130	-	126,211	-	1,485,341	98,583
Total assets	5,069,276	881,054	126,211	55,084	6,131,625	2,356,092
LIABILITIES						
Current liabilities:						
Unearned revenue	145,439				145,439	
Interfund payable	2,147,961		73,119	29,936	2,251,016	
Accounts payable	647,347			5,859	653,206	67,461
Accrued salaries and wages	3,335	180,830	42,800		226,965	226,462
Compensated absences	25,702				25,702	
Total current liabilities	2,969,784	180,830	115,919	35,795	3,302,328	293,923
Noncurrent liabilities:						
Compensated absences	231,315				231,315	
Total noncurrent liabilities	231,315	-	-	-	231,315	
Total liabilities	3,201,099	180,830	115,919	35,795	3,533,643	293,923
NET POSITION						
Net investment in capital assets	1,359,130		126,211		1,485,341	98,583
Unrestricted (deficit)	509,047	700,224	(115,919)	19,289	1,112,641	1,963,586
Total net position	$1,868,177	$ 700,224	$ 10,292	$ 19,289	$ 2,597,982	$ 2,062,169

See independent auditors' report and accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
for the Fiscal Year Ended June 30, 2013

	Business-Type Activities Enterprise Funds					
	Food Service	CASPER	SES	Other - Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
OPERATING REVENUES:						
Charges for services:						
Sales	$ 1,693,289				$ 1,693,289	
Tuition / program fees		$ 2,837,091	$ 1,261,621	$ 65,856	4,164,568	$ 6,051,749
Miscellaneous				274,893	274,893	453,496
Total operating revenues	1,693,289	2,837,091	1,261,621	340,749	6,132,750	6,505,245
OPERATING EXPENSES:						
Cost of sales	5,964,834				5,964,834	
Salaries and wages	4,161,500	2,327,127	1,029,762	273,487	7,791,876	4,775,064
Employee benefits	946,888	169,120	68,820	34,098	1,218,926	1,375,922
Purchased educational services		45,500		5,859	51,359	
Purchased professional services						79,642
Other purchased services	153,914		25,978		179,892	49,005
Purchased property services						109,244
Supplies and materials	388,146	25,709	186,274		600,129	58,718
Other objects						1,207
Depreciation expense	143,531		15,776		159,307	12,861
Miscellaneous	1,175				1,175	
Total operating expenses	11,759,988	2,567,456	1,326,610	313,444	15,967,498	6,461,663
Operating (loss) income	(10,066,699)	269,635	(64,989)	27,305	(9,834,748)	43,582
Nonoperating revenues:						
State sources:						
State school lunch program	142,170				142,170	
Federal sources:						
School breakfast program	1,841,951				1,841,951	
National school lunch program	6,870,431				6,870,431	
Food donation program	570,667				570,667	
Snack program	344,397				344,397	
Fruits and vegetables	580,088				580,088	
Investment earnings	3,012	1,824			4,836	
Total non operating revenues	10,352,716	1,824	-	-	10,354,540	
Change in net position	286,017	271,459	(64,989)	27,305	519,792	43,582
Total net position - beginning (as restated)	1,582,160	428,765	75,281	(8,016)	2,078,190	2,018,587
Total net position - ending	$ 1,868,177	$ 700,224	$ 10,292	$ 19,289	$ 2,597,982	$ 2,062,169

See independent auditors' report and accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
Statement of Cash Flows
Proprietary Funds
for the Fiscal Year Ended June 30, 2013

	Business-Type Activities Enterprise Funds					
	Food Service	CASPER	SES	Other - Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Fund
Cash flows from operating activities:						
Receipts from customers	$ 1,696,284	$ 2,837,873	$ 1,261,621	$ 355,504	$ 6,151,282	$ 6,437,614
Payments to employees for salaries and benefits	(5,161,865)	(2,513,813)	(1,074,176)	(312,968)	(9,062,822)	(6,109,546)
Payments to suppliers for goods and services	(6,274,414)	(116,709)	(370,315)	(8,100)	(6,769,538)	(232,755)
Net cash (used for) provided by operating activities	(9,739,995)	207,351	(182,870)	34,436	(9,681,078)	95,313
Cash flows from non-capital financing activities:						
Cash received from state sources	113,067				113,067	
Cash received from federal sources	8,030,385				8,030,385	
Cash received from food donation program	681,041				681,041	
Cash receipt (disbursement) of interfund activity	818,104		73,119	(11,380)	879,843	
Net cash provided by (used for) non-capital financing activities	9,642,597	-	73,119	(11,380)	9,704,336	
Cash flows from capital and related financing activities:						
Acquisition of capital assets	(16,350)				(16,350)	
Net cash (used for) capital and related financing activities	(16,350)	-	-	-	(16,350)	
Cash flows from investing activities:						
Interest received	3,012	1,824			4,836	
Net cash provided by investing activities	3,012	1,824	-	-	4,836	
Net (decrease) increase in cash and cash equivalents	(110,736)	209,175	(109,751)	23,056	11,744	95,313
Cash and cash equivalents - beginning of the year	1,311,149	561,567	109,751	25,052	2,007,519	1,953,874
Cash and cash equivalents - end of the year	$ 1,200,413	$ 770,742	$ -	$ 48,108	$ 2,019,263	$ 2,049,187
Reconciliation of operating (loss) income to net cash (used for) provided by operating activities:						
Operating (loss) income	$ (10,066,699)	$ 269,635	$ (64,989)	$ 27,305	$ (9,834,748)	$ 43,582
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:						
Depreciation	143,531		15,776		159,307	12,861
Changes in assets and liabilities:						
Decrease (increase) in intergov. receivable		782		14,755	15,537	(67,631)
Decrease in accounts receivable	2,995				2,995	
(Increase) in inventories	(45,850)	(45,500)			(91,350)	
Increase (decrease) in accounts payable	279,505		(158,063)	(2,241)	119,201	65,061
Increase (decrease) in accrued salaries and wages	585	(17,566)	24,406	(5,383)	2,042	41,440
(Decrease) in other liabilities	(54,062)				(54,062)	
Total adjustments	326,704	(62,284)	(117,881)	7,131	153,670	51,731
Net cash (used for) provided by operating activities	$ (9,739,995)	$ 207,351	$ (182,870)	$ 34,436	$ (9,681,078)	$ 95,313

Non-cash, from non-capital financing activities

The District received $681,041 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2013.

See independent auditors' report and accompanying notes to the basic financial statements.

This page left blank intentionally.

Fiduciary Funds

JERSEY CITY PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Scholarship Trust Fund	Unemployment Compensation Insurance Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	$ 518,608	$ 1,602,851	$ 50,315,650
Total assets	$ 518,608	$ 1,602,851	$ 50,315,650
LIABILITIES			
Accounts payable		197,734	$ 3,912
Payroll deductions and withholdings			6,624,910
Summer escrow payable			43,154,896
Due to student groups			531,932
Total liabilities	-	197,734	$ 50,315,650
NET POSITION			
Held in trust for scholarships	$ 518,608		
Held in trust for unemployment claims		$ 1,405,117	

See independent auditors' report and accompanying notes to the basic financial statements.

Exhibit B-8

JERSEY CITY PUBLIC SCHOOLS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
for the Fiscal Year Ended June 30, 2013

	Scholarship Trust Fund	Unemployment Compensation Insurance Trust Fund
ADDITIONS:		
Local sources:		
Contributions		
Employees		$ 672,194
Donations/Fundraising	$ 21,667	
Interest on investment	88	2,752
Total additions	21,755	674,946
DEDUCTIONS:		
Unemployment claims		904,736
Scholarships awarded	3,500	
Total deductions	3,500	904,736
Change in net position	18,255	(229,790)
Net position - beginning of the year	500,353	1,634,907
Net position - end of the year	$ 518,608	$ 1,405,117

See independent auditors' report and accompanying notes to the basic financial statements.

1. Summary of Significant Accounting Policies

The financial statements of the Board of Education (Board) of the Jersey City Public Schools (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.

A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Jersey City Public Schools, in Jersey City, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The Jersey City Public Schools (the "District") is an instrumentality of the State of New Jersey, established to function as an educational institution. On October 4, 1989, pursuant to the order of the Department of Education, State of New Jersey, the Jersey City Board of Education was dissolved and a state-operated school district was created. A State District Superintendent of Schools was appointed to replace the governing authority of the former Board of Education. A new entity was created and functioned as an advisory body to the State District Superintendent during the lengthy period of State intervention. After the District satisfied an extensive set of performance standards, the Department of Education returned the District back to local control in the areas of governance and finance. The Jersey City Public Schools assumed control in these areas on April 17, 2008. The members of the current board were elected during school

1. Summary of Significant Accounting Policies (continued)

elections held in April. The voters of Jersey City decided that the District should become a Type II school district, whose District members are elected. The public question regarding the type of school district was held at the general election on November 4, 2008. The purpose of the District is to educate students in grades K-12. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Jersey City.

Component units are legally separate organizations for which the District is financially accountable. Based on the foregoing criteria, the District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards. Furthermore, the District is not includable in any other reporting entity as a component unit.

B. Basic Financial Statements - Government-Wide Statements

The Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and capital leases are recorded only when payment is due.

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

GOVERNMENTAL FUNDS

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or noninstructional equipment which are classified in the capital outlay sub fund.

1. Summary of Significant Accounting Policies (continued)

As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. 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 fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources from State and Federal Government and other local sources (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are restricted or committed to expenditures for specified purposes, other than capital projects.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (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 (SDA).

PROPRIETARY FUNDS

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the Proprietary Funds of the District:

Enterprise Fund - The Enterprise Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the District is that the cost (i.e. expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis be financed or recovered primarily through user charges; or, where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

1. Summary of Significant Accounting Policies (continued)

The District's Enterprise Funds are comprised of the Food Service Fund, Children's After School Program for Education and Recreation ("CASPER") Fund and the SES fund, which are considered major funds and Other Non-Major Funds.

Internal Service Fund - The internal service fund is used to account for the financing of goods or services provided by an activity to other departments or funds on a cost-reimbursement basis. The District operates a regional transportation services program provided to other departments or agencies of the District and other New Jersey school districts with special education programs, on a cost reimbursement basis. The financial statements of the internal service fund are consolidated into the governmental column when presented in the government-wide financial statements.

The Proprietary Funds are accounted for on a cost of services or "economic resource" measurement focus. This means that all assets and all liabilities, whether current or noncurrent, associated with their activity are included on their statements of net position. Their reported net position (net total assets) are segregated into invested in capital assets or unrestricted. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustive capital assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on Proprietary Funds statements of net position. Depreciation has been provided over the estimated useful lives using the straight-line method.

The estimated useful lives are as follows:

Food Service and SES Enterprise Funds and Internal Service Fund:	
Equipment	5-25 Years
Trucks and Vehicle	8 Years

FIDUCIARY FUNDS

Fiduciary Funds of the District include the unemployment compensation and private purpose scholarship trust funds and agency funds. The District's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the School District.

1. Summary of Significant Accounting Policies (continued)

Trust Funds - The unemployment compensation fund is used to account for contributions from the District and employees and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. Although there is no formal trust agreement, the State of New Jersey requires school districts to include the unemployment compensation trust as a private-purpose trust fund in the fiduciary fund. The principal and income deposited into this fund are for the sole benefit of specific individuals, former employees, and can not be used to support the government's own programs. The management of the District is not involved in determining the amounts current employees contribute to the fund or amounts paid out by the fund. That determination is made by the State of New Jersey. Additionally, the unemployment compensation trust fund does not meet the criteria required to be included as an enterprise fund. One of the following criteria would need to be met for inclusion as an enterprise fund: the activity is financed with debt that is secured by a pledge of the revenues charged; laws or regulations require that the activity's cost be recovered with fees and charges, rather than with taxes or similar revenues; the pricing policies of the activity establish fees and charges designed to recover its costs. These criteria are not met as follows and therefore the unemployment compensation fund is recorded as a trust fund: there is no debt issued related to unemployment compensation claims; laws and regulations do not require that the activity's costs be recovered with fees and charges, in fact, employer contributions greatly exceed employee contributions and those employee contributions are raised through taxation; and lastly pricing policies are not established by the District as employee contributions to the activity are regulated by the State of New Jersey and contributions are raised through payroll taxes. The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions

Agency Funds - Agency Funds are used to account for the assets that the District holds on behalf of others as their agent. Agency Funds are custodial in nature and do not involve measurement of results of operations. Agency Funds include payroll and student activities funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District considers all governmental funds to be major.

The District's fiduciary funds are presented in the fiduciary fund financial statements by type (agency and trust). Since by definition these assets are being held for the benefit of a third party (other local governments, students, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

1. Summary of Significant Accounting Policies (continued)

Amounts reported as program revenues include 1) fees charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District enterprise funds are charges for sales of food, tuition and program fees. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District reports unearned revenue on its balance sheets and statements of net position. Unearned revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the District before it has legal claim to them, as when federal and/or state financial assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned is removed from the balance sheets and statement of net position and revenue is recognized.

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, a municipality is required to remit to the 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 moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

1. Summary of Significant Accounting Policies (continued)

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner of Education for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, 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 details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a, C-1b and C-2. Some of the transfers made were in significant amounts, but all werein the normal course of operations and properly approved. Budgetary transfers were made during the current year in accordance with statutory guidelines.

Due to the inclusion of the non-budgeted on-behalf payment made by the State of New Jersey as District expenditures, the District shows an over-expenditure in the General Fund. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted 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.

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 recognizes 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 reports.

E. Encumbrances

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in Governmental Funds, other than the Special Revenue Fund, are reported as assigned or restricted 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

1. Summary of Significant Accounting Policies (continued)

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.

F. Cash, Cash Equivalents and Investments

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." The Board classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

G. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

H. Tuition Receivables and Payables

Tuition Receivable - Tuition charges are established by the District on estimated costs. The charges are subject to adjustment when the final costs are determined and certified by the State Department of Education.

Tuition Payable - Tuition charges for the 2012 - 2013 fiscal year were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined and certified by the State Department of Education.

I. Inventories

Inventories, which benefit future periods, other than those recorded in the Proprietary Funds are recorded as an expenditure during the year of purchase.

1. Summary of Significant Accounting Policies (continued)

Inventories in the Proprietary Funds, exclusive of the federal commodities, are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Inventories of the enterprise funds are recorded as expenses when consumed rather than when purchased.

At June 30, 2013, the unused Food Donation Program commodities of $145,439 are reported as unearned revenue in the Food Service Enterprise Fund.

J. Capital Assets

The accounting treatment over land, property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The District considers all property, plant and equipment with a cost over $2,000 and an estimated useful life in excess of two years to be a capital asset. Land and construction in progress are not depreciated.

Government Wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Assets	Years
Building and Improvements	20-50
Heavy Equipment	5-20
Office Equipment and Furniture	5-20
Computer Equipment	5
Vehicles	8

1. Summary of Significant Accounting Policies (continued)

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

K. Accrued Salaries and Wages

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2013, the amount earned by these employees but not disbursed was $43,154,896 and is included in liabilities – summer escrow payroll payable in the fiduciary fund.

L. Compensated Absences

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards District Statement No. 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. Upon termination, employees are paid for accrued vacation. The District's policy permits employees to accumulate unused sick leave and carry forward the full amount to subsequent years. 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.

In the government-wide Statement of Net Position, the liabilities whose average maturities are greater than one year should be reported in two components - the amount due within one year and the amount due in more than one year.

1. Summary of Significant Accounting Policies (continued)

The liability for these compensated absences recorded as liabilities in the governmental activities and the business-type activities in the government-wide financial statements amounted to $32,624,027 and $257,017, respectively at June 30, 2013, representing the District's commitment to fund such costs from future operations. Proprietary funds accrue the liability for these compensated absences in the period that they are earned. The current portion of this liability is based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources only to the amount actually due at year end as a result of employee resignations and retirements.

M. Unearned Revenue

Unearned Revenue in the special revenue and capital project funds represent cash which has been received, but is not yet earned and outstanding encumbrances in the special revenue fund. The United States Department of Agriculture (USDA) commodity portion of the Food Service Enterprise Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

N. Long-Term Obligations

The accounting treatment of long-term obligations depend on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be paid from governmental and business-type resources are reported as liabilities in the government-wide statement. The long-term liabilities consist primarily of accrued compensated absences and obligations under capital leases.

Long-term liabilities for governmental funds is not reported as liabilities in the fund financial statements. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

1. Summary of Significant Accounting Policies (continued)

O. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54") established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

1) Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.
2) Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
3) Committed - includes amounts that can be used only for the specific purposes imposed by a formal action of the government's highest level of decision-making authority. The District's highest level of decision-making authority is the Board of Education and formal action is taken by resolution of the Board at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the Board revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.
4) Assigned – amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the Board, Superintendent or Business Administrator, to whom the Board has delegated the authority to assign amounts to be used for specific purposes, including the encumbering of funds.
5) Unassigned - includes all spendable amounts not contained in the other classifications in 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 is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

1. Summary of Significant Accounting Policies (continued)

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the $32,334,674 of fund balances in the General Fund, $9,740,193 is assigned for year end encumbrances and $24,386,715 is assigned and designated for subsequent years, both of which are included with the unassigned deficit of $29,926,811 and reported together as assigned fund balance in the amount of $4,200,097, $6,492,608 has been restricted for capital reserve, $10,028,684 has been restricted for current year excess surplus and $11,613,286 has been restricted for excess surplus that is designated for subsequent years expenditures.

The Special Revenue Fund has an unassigned deficit fund balance of $6,127,054 at June 30, 2013.

The Capital Projects Fund has $541,833 of restricted fund balance for capital projects at June 30, 2013.

Fund Statements

Governmental fund equity is classified as fund balance. Under GASB No. 54 (as described in detail above), fund balance is further classified as restricted, committed, assigned, or unassigned fund balance. Restrictions are created to either (1) satisfy legal covenants that require a portion of the fund balance to be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the government-wide statements.

Restricted - Excess Surplus - This restriction was created to represent the June 30, 2013 audited excess surplus that is required to be appropriated in the 2014-2015 original budget certified for taxes.

Restricted - Excess Surplus – Designated for Subsequent years Expenditures - This restriction was created to represent the June 30, 2012 audited excess surplus that iss required to be appropriated in the 2013-2014 original budget certified for taxes.

Restricted - Capital Reserve - This restriction was created by the District to fund future capital expenditures. Designations of fund balance represent tentative management plans that are subject to change.

1. Summary of Significant Accounting Policies (continued)

Assigned - Year-End Encumbrances - This assignment was created to represent encumbrances outstanding at the end of the year based on purchase orders and contracts awarded for which the goods or services have not yet been received at June 30.

Assigned - Designated for Subsequent Year's Budget - This assignment was created to designate the portion of fund balance appropriated in the adopted 2013-2014 District budget certified for taxes.

Unassigned – All other fund balance that did not meet the definition of restricted, committed, or assigned.

Government -Wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, capital lease obligations, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

P. Net position

Implementation of GASB 63

GASB Statement Number 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* became effective for financial statements for periods beginning after December 15, 2011 and established standards for reporting deferred outflows of resources, deferred inflows of resources and net position. The adoption of this statement resulted in a change in the presentation of the statement of net position to what is now referred to as the statement of net position and the term "net position" is changed to "net position" throughout the financial statements.

1. Summary of Significant Accounting Policies (continued)

Net position represents the difference between assets, deferred inflows, deferred outflows and liabilities in the Government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the Government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Q. Restatement of Beginning Balances

The District has restated its June 30, 2012 GAAP (B-5) basis Internal Service Fund Net Position. The following presents the effects and reasoning for the restatement of net position:

Beginning Net Position	$ 1,916,129
Restatement for re-appraisal of District Capital Asset Values	102,458
Beginning Net Position, as Restated	$ 2,018,587

The District has restated its June 30, 2012 GAAP (G-2 and B-3) basis Food Service Enterprise Fund Net Position. The following presents the effects and reasoning for the restatement of net position:

Beginning Net Position	$ 417,309
Restatement for re-appraisal of District Capital Asset Values	1,164,851
Beginning Net Position, as Restated	$ 1,582,160

1. Summary of Significant Accounting Policies (continued)

The District has restated its June 30, 2012 GAAP (G-2 and B-3) basis Total Enterprise Fund Net Position as well as Government-wide Business Type Activities Net Position. The following presents the effects and reasoning for the restatement of net position:

GAAP Basis Restatement (G-2 and B-2)

Beginning Net Position	$ 913,339
Restatement for re-appraisal of District Capital Asset Values	1,164,851
Beginning Net Position, as Restated	$ 2,078,190

Government-Wide Business Type Activities Basis Restatement (A-2)

Beginning Net Position	$ 913,339
Restatement for re-appraisal of District Capital Asset Values	1,164,851
Beginning Net Position, as Restated	$ 2,078,190

The District has also restated its June 30, 2012 net position related to governmental activities (A-2) for the following reasons. The following presents the effects of the restatement of net position:

Beginning Net Position	$ 391,034,870
Restatement for re-appraisal of District Capital Asset Values	(80,851,478)
Beginning Net Position, as Restated	$ 310,183,392

R. Reclassification

Certain prior year amounts have been reclassified to conform to current year presentation in the management's discussion and analysis and certain statistical schedules. These reclassifications had no effect on the ending fund balances or net position amounts and were made to reallocate the prior year presentation of capital lease principal and interest payments made in the general fund.

S. 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.

1. Summary of Significant Accounting Policies (continued)

T. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. The amounts are not required to be included in the District's annual budget.

U. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the designation for 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 a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The District has current year excess surplus in fund balance at the end of the 2012-2013 fiscal year in the amount of $21,641,969. Of this amount, $11,613,285 has been appropriated in the 2013-2014 budget and the remaining $10,028,684 which will be appropriated in the 2014-2015 budget.

V. Implementation of GASB No. 65

In March, 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* ("GASB No. 65"). This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of this statement will improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The District has not completed the process of evaluating the impact that will result from adopting GASB No. 65.

W. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2013 through December 5, 2013, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items have come to the attention of the District that would require disclosure.

2. Reconciliation of Government-wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including capital leases and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this difference are as follows:

Capital leases	$ 2,548,593
Compensated absences	32,624,027
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	$ 35,172,620

3. Deposits and Investments

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts. Additionally, the District has adopted a cash management plan that 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.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. 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 their deposits to the governmental units.

3. Deposits and Investments (continued)

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund (NJCMF), the New Jersey Asset and Rebate Management Fund (NJ ARM) and the M.B.I.A. Class (MBIA).

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

> The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.
>
> In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.
>
> All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than $25,000,000.

The District's cash and cash equivalents are classified below to inform financial statement users about the extent to which the District's deposits and investments are exposed to custodial credit risk.

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2013, the District's carrying amount of deposits was $121,323,257 and the bank balance was $133,547,244. Of the bank balance on June 30, 2013, $502,771 of the District's cash deposits were secured by federal depository insurance and $133,044,473 was covered by a collateral pool maintained by the bank as required by New Jersey Statutes in accordance with the New Jersey Government Unit Deposit Protection Act ("GUDPA").

3. Deposits and Investments (continued)

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

The District does not have a policy for the management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Investments

New Jersey statutes permit the District to purchase the following types of securities:

a. Bonds or other obligations of the United States or obligations guaranteed by the United States.

b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.

c. Bonds or other obligations of the School District.

c. New Jersey Cash Management Fund, New Jersey Asset and Rebate Management Fund and MBIA CLASS.

The District had no investments at June 30, 2013.

Custodial Credit Risk: The District does not have a policy for custodial credit risk other than to maintain a safekeeping account for the securities at a financial institution.

Concentration of Credit Risk: The District places no limit on the amount the District may invest in any one issuer. At June 30, 2013, the District had no investments.

3. Deposits and Investments (continued)

Credit Risk: The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government.

Interest Rate Risk: The District does not have a policy to limit interest rate risk. The District did not have any funds held as investments during the year ended June 30, 2013.

4. Capital Assets

The following is a summarization of the governmental activities changes in capital assets for the fiscal year ended June 30, 2013:

	Balance June 30, 2012 (as restated)	Increases	Transfers	Balance June 30, 2013
Governmental activities				
Capital assets, not being depreciated:				
Land	$ 14,846,605			$ 14,846,605
Construction in progress – SDA	34,598,291	$ 3,753,782	$ (15,325,580)	23,026,493
Construction in progress – District	1,046,850	3,156,506	(2,004,122)	2,199,234
Total capital assets, not being depreciated	50,491,746	6,910,288	(17,329,702)	40,072,332
Capital assets, being depreciated:				
Buildings and improvements	367,172,419		17,329,702	384,502,121
Machinery, equipment and vehicles	35,050,132	2,216,216		37,266,348
Total capital assets being depreciated	402,222,551	2,216,216	17,329,702	421,768,469
Less accumulated depreciation for:				
Buildings and improvements	(115,509,062)	(8,527,203)		(124,036,265)
Machinery, equipment and vehicles	(14,028,143)	(2,984,638)		(17,012,781)
Total accumulated depreciation	(129,537,205)	(11,511,841)		(141,049,046)
Total capital assets, being depreciated, net	272,685,346	(9,295,625)	17,329,702	280,719,423
Governmental activities capital assets, net	$ 323,177,092	$ (2,385,337)	$ -	$ 320,791,755

4. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the District for the fiscal year ended June 30, 2013 as follows:

	Amount
Instruction:	
Regular Instruction	$ 4,617,716
Special Education Instruction	1,221,436
Other Special Instruction	280,205
Other Instruction	74,790
Support Services:	
Student and Instruction Related Services	2,450,614
General Adminstration Services	222,742
School Administration Services	471,113
Central services	173,883
Administrative information technology	71,462
Plant Operations and maintenance	1,589,751
Pupil transportation	331,719
Special schools - current	6,410
	$ 11,511,841

The following is a summarization of the business-type activities changes in capital assets for the fiscal year ended June 30, 2013:

	Balance June 30, 2012 (as restated)	Increases	Decreases	Balance June 30, 2013
Business-type activities:				
Machinery and Equipment	$ 3,602,546	$ 16,350		$ 3,618,896
Less accumulated depreciation for equipment	(1,974,248)	(159,307)		(2,133,555)
Total Business-type activities capital assets, net	$ 1,628,298	$ (142,957)	$ -	$ 1,485,341

5. Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended June 30, 2013, the following changes occurred in governmental and business-type activities long-term liabilities:

	Balance June 30, 2012	Additions	Reductions	Balance June 30, 2013	Due within One Year
Governmental activities:					
Capital lease obligation	$ 3,822,105		$ (1,273,512)	$ 2,548,593	$ 1,299,559
Compensated absences	36,789,364	$ 2,729,035	(6,894,372)	32,624,027	3,262,403
Total governmental activities Long-term liabilities	$ 40,611,469	$ 2,729,035	$ (8,167,884)	$ 35,172,620	$ 4,561,962
Business-type activities:					
Compensated absences	$ 311,079	$ 170,863	$ (224,925)	$ 257,017	$ 25,702
Total business type activities Long-term liabilities	$ 311,079	$ 170,863	$ (224,925)	$ 257,017	$ 25,702
Total long-term liabilities	$ 40,922,548	$ 2,899,898	$ (8,392,809)	$ 35,429,637	$ 4,587,664

The governmental activities compensated absences and capital leases are expected to be paid from budgetary appropriations in the general fund. The compensated absences within the business-type activities will be liquidated through the District's enterprise fund – food service.

Bonds Payable

Bonds issued by the City on behalf of the District are general obligation bonds. Retirement of bonds and interest payments are made in the operating budget of the City.

School bonds payable on the City of Jersey City's financial statements at June 30, 2013 are comprised of the following issues:

$38,505,000, 2002 School Refunding Bonds, due in annual installments of $2,730,000 to $4,795,000 through March, 2016, interest at 1.60% to 5.25%	$ 8,430,000

5. Long-Term Liabilities (continued)

$33,310,000, 2005 Qualified School Refunding Bonds, due in annual installments of $1,220,000 to $5,250,000 through September, 2021, interest at 3.00% to 5.00%	$ 25,250,000
$17,050,000, 2007 Qualified School Bonds, due in annual installments of $725,000 to $1,205,000 through February, 2027, interest at 4.00% to 4.25%	13,250,000
$12,645,000, 2007 Qualified School Refunding Bonds, due in one installment of $50,000 on October 1, 2007 and annual installments of $3,085,000 to $3,215,000 beginning October 7, 2013 through October 4, 2016 at interest rates from 4.00% to 5.50%	12,595,000
	$ 59,525,000

Bonds Authorized But Not Issued

As of June 30, 2013, the City of Jersey City had $6,216,026 in authorized, but not issued, school bonds.

Capital Leases

On October 30, 2008, the District entered into a lease agreement for the cost of acquisition of solar panels and other associated equipment totaling $3,600,000 to be paid over 5 years at an interest rate of 3.47%. On July 27, 2010, the District entered into another lease agreement for various equipment totaling $3,000,000 to be paid over 5 years at an interest rate of 2.75%.

5. Long-Term Liabilities (continued)

The District intends to use these funds for future purchases of various equipment. Total capital lease payments made during the year ended June 30, 2013 were $1,376,723, including principal payments of $1,273,512. The following is a schedule of the future minimum lease payments under the capital leases and the present value of the remaining net minimum lease payments as of June 30, 2013:

	Governmental Activities
Fiscal Year Ending June 30,	
2014	$ 1,362,540
2015	650,395
2016	650,395
Total Minimum Lease Payments	2,663,330
Less: Amount Representing Interest	(114,737)
Present Value of Net Minimum Lease Payments	$ 2,548,593

Operating Leases

Total operating lease payments made during the fiscal year ended June 30, 2013 were $1,011,688.

6. Pension Plans

Description of Plans

Substantially all of the District's employees participate in one of the following contributory defined benefit public employee retirement systems, which have been established by State statute: the Teacher's Pension and Annuity Fund (TPAF) or the Public Employees' Retirement System (PERS). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing multiple employee 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. The Public Employees Retirement System is also considered cost sharing multiple-employer plans.

6. Pension Plans (continued)

Teachers' Pension and Annuity Fund

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

Public Employees' Retirement System

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school Board or public agency provided the employee is not a member of another State-administered retirement system. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

6. Pension Plans (continued)

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased from 5.5% to 6.5% of employees' annual compensation. An additional increase is to be phased in over the next seven years that will bring the total pension contribution rate to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the 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 Board is a non-contributing employer of the TPAF.

The District's actuarially determined contribution to PERS for the years ended June 30, 2013, 2012 and 2011 were $8,339,338, $8,681,348, and $8,472,690, respectively, for each of the three years, equal to the required contributions for each year.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District $19,780,702 during the year ended June 30, 2013 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. The State of New Jersey also paid $35,156,783 to the TPAF for post-retirement benefits on behalf of the District. These amounts have been included in the Government-wide and fund financial statements in accordance with GASB 27.

7. Post-Retirement Benefits

Plan Description

The School District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

Funding Policy

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c. 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2012, there were 97,661 retirees receiving post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid $146.6 million toward Chapter 126 benefits for 16,618 eligible retired members in fiscal year 2012.

7. Post-Retirement Benefits (continued)

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2013, 2012 and 2011 were $18,657,041, $16,360,126, and $16,952,829, respectively, which equaled the required contributions for each year. The State's contributions to the SHBP Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey.

8. Interfund Receivables and Payables

The following interfund balances remained on the financial statements of various funds at June 30, 2013:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund	$ 560,677
General Fund	Food Service Enterprise Fund	2,147,961
General Fund	Technology Training Center Enterprise Fund	29,936
General Fund	Student Educational Services Enterprise Fund	73,119
		$ 2,811,693

The interfunds between the general fund and the special revenue fund represents cash loaned to the fund to cover cash flow needs for costs associated with expenses funded by federal grants for which cash has not yet been received by the District. The interfunds between the general fund and the food service enterprise fund, technology training center enterprise fund, and the student educational services enterprise fund represent expenditures paid by the general fund on-behalf of the other funds that were not reimbursed to the general fund at year end.

All interfunds are expected to be liquidated within one year.

9. Transfers

The following represents a reconciliation of transfers made during the 2013 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	$ 4,630,474	
Special Revenue Fund		$ 4,630,146
Capital Projects Fund		328
	$ 4,630,474	$ 4,630,474

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund.

10. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

11. Contingent Liabilities

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired. On October 29, 2012, the New Jersey Department of Education, Office of Fiscal Accountability and Compliance ("OFAC"), issued a report over the District's No Child Left Behind (NCLB) Title I grant program covering the period from September 1, 2009 through August 31, 2010. OFAC has oversight responsibility for grants that are passed through the Department of Education to sub-recipients. In its report, OFAC noted a number of findings and requested that the District remit $1,070,834 for what it determined to be unallowable costs. The District is in the process of providing additional supporting documentation and appealing OFAC's decision and believes a significant portion of the amount requested by OFAC will be abated. The District has made a provision for this potential liability in the financial statements. In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with approved projects. The costs associated with the funding received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired.

11. Contingent Liabilities (continued)

During 2012, the District was notified by the Internal Revenue Service ("IRS") that it owed $17,037,791 in interest and penalties. In fiscal year 2013, the District remitted approximately $1,100,000 to the IRS in order to cease the accrual of further interest and penalties. During September 2013, the District received a notification from the IRS revising the amount it believes the District owes to $8,104,915. The District is in the process of contesting this and appealing the IRS's assessment. In the opinion of management, this matter will be resolved and a significant portion of the amount requested by the IRS for penalties and interest will be abated. The District has made a provision for a portion of this potential liability in the financial statements.

In the opinion of the District, there are no other significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no other provisions, except for those mentioned previously, have been recorded in the accompanying basic financial statements for such contingencies. During the 2013 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2013, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities for insurance claims recorded in the general fund (see additional disclosure in footnote # 12).

12. 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 commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

12. Risk Management (continued)

New Jersey Worker's Compensation Insurance

The District has established a worker's compensation plan for its employees. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of $500,000 for any one accident or occurrence, with any excess benefit being reimbursed through a Re-Insurance Agreement with Star Insurance Company. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreements.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2013, are reported as accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator and actuary. The accrued liability for insurance claims of $12,011,193 reported at June 30, 2013 is based on the requirements of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The entire liability is considered current as there is no reasonable basis to classify any portion as a long-term liability.

Changes in the balances of claims liabilities for the worker's compensation plan for the fiscal years ended June 2013, 2012 and 2011 are as follows:

	Fiscal Year Ended June 30,		
	2013	2012	2011
Unpaid Claims - Beginning July 1, 2012	$ 10,471,899	$ 9,799,694	$ 7,198,450
Claims Incurred	6,816,966	4,811,800	8,923,424
Claims Paid	(5,277,672)	(4,139,595)	(6,322,180)
Unpaid Claims - Ending June 30, 2013	$ 12,011,193	$ 10,471,899	$ 9,799,694

There has been no significant reductions in insurance coverage from the previous year nor have here been any settlements in excess of insurance coverage in any of the prior three years.

12. 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. As of June 30, 2013, 2012 and 2011 the District had $1,405,117, $1,634,907 and $938,443, respectively, held in trust for unemployment claims.

13. Deferred Compensation

The District offers its employees a choice of various deferred compensation plans created in accordance with Internal Revenue code Section 403(b) and 457(b). The plans, which are administered by the entities listed below, permit participants to defer a portion of their salary until future years. Amounts deferred under the plans are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrators are as follows:

AIG VALIC	Great American Life Insurance Company
AXA Equitable	ING Reliastar Life Insurance Company
Fidelity Investments	Hartford Life Insurance Company
The Legend Group	Life Insurance Company of the Southwest
Primerica	Lincoln Investment Planning, Inc.

During 2013, the District's employees contributed $11,528,622 in total to their respective 403(b) and 457(b) plans.

14. Restricted Assets

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements.

15. Capital Reserve Account

A capital reserve account was established by the District during 2000-2001 school year. The accumulation of funds will be used for 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.

15. Capital Reserve Account (continued)

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 State Department of Education, the 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 appropriation amounts, or both. A district may also appropriate additional amounts when the approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *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.

The activity of the capital reserve for the July 1, 2012 to June 30, 2013 fiscal year is as follows:

Beginning balance, July 1, 2012	$ 5,211,081
Deposit:	
Approved by Board Resolution - June 20, 2013	2,200,000
Withdrawal:	
Transferred to Capital Outlay Fund - Renovation of Dickinson High Science Laboratory	(918,473)
Ending balance, June 30, 2013	$ 6,492,608

The June 30, 2013 LRFP balance of local support costs of uncompleted capital projects exceeded the amount in capital reserve.

16. Transfers to Capital Outlay

During the year ended June 30, 2013, the District transferred $918,473 to the capital outlay accounts. The transfer was made from the capital reserve to supplement a capital project and was approved by the Executive County Superintendent to support an emergent circumstance pursuant to N.J.A.C. 6A:23A-13.3(h).

17. Deficit Fund Balances / Net Position

The District has a deficit fund balance of $6,127,054 in the Special Revenue Fund as of June 30, 2013 as reported in the fund statements (modified accrual basis). For budget purposes only, P.L. 2003, C.97 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 bill provides legal authority for school districts to recognize this revenue in the current budget year.

17. Deficit Fund Balances / Net Position (continued)

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 two state aid payments 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 two state aid payments, the Special Revenue Fund fund balance deficit does 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 payments.

The District has a deficit in total net position in the Technology Training Center (TTC) Enterprise Fund in the amount of $29,936. The District plans to raise the funds to cover these deficits through various tuition and fee increases during the 2013-14 fiscal year.

18. Construction Financing Act – Schools Development Authority

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2013, $297,607,488 has been approved by the SDA and $279,378,410 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

19. Commitments

The District has contractual commitments at June 30, 2013 to various vendors, which are recorded as part of the assigned fund balance in the general fund in the amount of $9,740,193.

There were $32,579 of contractual commitments at June 30, 2013 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

Required Supplementary Information
Part II

Budgetary Comparison

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local sources:					
Local tax levy	$ 106,446,709		$ 106,446,709	$ 106,446,709	
Tuition	21,134		21,134	89,169	$ 68,035
Interest earned	817,699		817,699	189,359	(628,340)
Miscellaneous	1,150,000		1,150,000	4,261,786	3,111,786
Total - local sources	108,435,542	-	108,435,542	110,987,023	2,551,481
State sources:					
Equalization aid	269,862,609		269,862,609	269,862,609	
Education adequacy aid	125,411		125,411	125,411	
Transportation aid	2,939,482		2,939,482	2,939,482	
Special education categorical aid	18,108,515		18,108,515	18,108,515	
Security aid	11,192,328		11,192,328	11,192,328	
Adjustment aid	115,630,805		115,630,805	115,630,805	
Extraordinary aid	1,785,679		1,785,679	2,528,721	743,042
Additional nonpublic transportation aid				134,850	134,850
On-Behalf TPAF pension contributions (non-budgeted)				35,156,783	35,156,783
Reimbursed TPAF social security contributions (non-budgeted)				19,780,702	19,780,702
Total - state sources	419,644,829	-	419,644,829	475,460,206	55,815,377
Federal sources:					
Education jobs fund		$ 35,637	35,637	35,637	
Special education medicare reimbursement initiative	754,859		754,859	1,304,911	550,052
Total - federal sources	754,859	35,637	790,496	1,340,548	550,052
Total revenues	528,835,230	35,637	528,870,867	587,787,777	58,916,910
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Kindergarten	8,733,635	(461,374)	8,272,261	8,194,809	77,452
Grades 1-5	62,906,024	(54,403)	62,851,621	60,764,449	2,087,172
Grades 6-8	30,093,196	(1,196,363)	28,896,833	27,610,488	1,286,345
Grades 9-12	41,024,934	(599,760)	40,425,174	39,779,810	645,364
Total regular programs - instruction	142,757,789	(2,311,900)	140,445,889	136,349,556	4,096,333
Regular programs - home instruction:					
Salaries of teachers	1,060,146	(67,600)	992,546	819,215	173,331
Other purchased services	230,000	104,087	334,087	217,128	116,959
Total regular programs - home instruction	1,290,146	36,487	1,326,633	1,036,343	290,290
Regular programs - undistributed instruction:					
Other salaries for instruction	5,502,355	699,239	6,201,594	6,012,240	189,354
Purchased professional - educational services	298,250	84,735	382,985	285,222	97,763
Purchased technical services	10,000	7,619	17,619	10,829	6,790
Other purchased services	2,713,535	113,685	2,827,220	2,431,124	396,096
Travel		1,480	1,480	1,373	107
General supplies	8,662,171	(1,052,630)	7,609,541	6,783,525	826,016
Textbooks	1,511,161	3,497,216	5,008,377	4,555,920	452,457
Other objects	483,923	143,944	627,867	423,290	204,577
Miscellaneous expenditures		650	650		650
Total regular programs - undistributed instruction	19,181,395	3,495,938	22,677,333	20,503,523	2,173,810
Total regular programs	163,229,330	1,220,525	164,449,855	157,889,422	6,560,433

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Cognitive - mild:					
Salaries of teachers	$ 981,753	$ 62,793	$ 1,044,546	$ 1,018,048	$ 26,498
Other salaries for instruction	276,038	121,491	397,529	396,473	1,056
General supplies	27,000	3,366	30,366	22,488	7,878
Textbooks	2,000	40	2,040	1,962	78
Total cognitive - mild	1,286,791	187,690	1,474,481	1,438,971	35,510
Cognitive - moderate:					
Salaries of teachers	969,185	(262,239)	706,946	691,765	15,181
Other salaries for instruction	198,298	(2,757)	195,541	195,304	237
General supplies	8,500	(512)	7,988	7,289	699
Other objects	1,100		1,100	983	117
Total cognitive - moderate	1,177,083	(265,508)	911,575	895,341	16,234
Learning/language disabilities:					
Salaries of teachers	3,545,392	35,614	3,581,006	3,428,637	152,369
Other salaries for instruction	1,218,789	311,983	1,530,772	1,492,151	38,621
Other purchased services	4,000	4,987	8,987	8,706	281
General supplies	90,550	(13,600)	76,950	61,661	15,289
Other objects	7,700	(5,419)	2,281	2,281	
Total learning/language disabilities	4,866,431	333,565	5,199,996	4,993,436	206,560
Auditory impairments:					
Salaries of teachers	394,628	(215,554)	179,074	160,891	18,183
Other salaries for instruction	78,368	(29,205)	49,163	46,572	2,591
General supplies	500	(500)			
Total Auditory Impairments	473,496	(245,259)	228,237	207,463	20,774
Behavioral disabilities:					
Salaries of teachers	1,162,822	(359,062)	803,760	641,758	162,002
Other salaries for instruction	264,767	(30,775)	233,992	213,696	20,296
General supplies	15,450	(969)	14,481	9,731	4,750
Total behavioral disabilities	1,443,039	(390,806)	1,052,233	865,185	187,048
Multiple disabilities:					
Salaries of teachers	310,099	(90,832)	219,267	117,830	101,437
Other salaries for instruction	118,230	(25,000)	93,230	59,577	33,653
Total multiple disabilities	428,329	(115,832)	312,497	177,407	135,090
Resource room/resource center:					
Salaries of teachers	35,216,580	353,925	35,570,505	34,624,162	946,343
Other salaries for instruction	2,729,160	(144,188)	2,584,972	2,341,208	243,764
Other purchased services	900,000	45,920	945,920	743,448	202,472
General supplies	131,100	(3,967)	127,133	100,736	26,397
Textbooks	5,000	(758)	4,242	4,242	
Total resource room/resource center	38,981,840	250,932	39,232,772	37,813,796	1,418,976
Autism:					
Salaries of teachers	2,787,022	268,106	3,055,128	2,975,216	79,912
Other salaries for instruction	1,305,665	117,340	1,423,005	1,313,542	109,463
Purchased professional - educational services	169,500		169,500		169,500
General supplies	31,276	370	31,646	191,507	(159,861)
Total autism	4,293,463	385,816	4,679,279	4,480,265	199,014
Preschool disabilities - full - time:					
Salaries of teachers	1,105,100	(73,700)	1,031,400	953,917	77,483
Other salaries for instruction	380,234	67,000	447,234	436,556	10,678
Total preschool disabilities - full - time	1,485,334	(6,700)	1,478,634	1,390,473	88,161
Total special education - instruction	54,435,806	133,898	54,569,704	52,262,337	2,307,367

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual education:					
Salaries of teachers	$ 11,652,148	$ 27,083	$ 11,679,231	$ 10,889,829	$ 789,402
Other salaries for instruction	1,125,506	164,658	1,290,164	1,154,882	135,282
General supplies	101,963	(9,127)	92,836	77,964	14,872
Textbooks	69,727	9,826	79,553	78,050	1,503
Other objects	11,385	(6,894)	4,491	4,003	488
Total bilingual education	12,960,729	185,546	13,146,275	12,204,728	941,547
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	456,861	75,755	532,616	404,188	128,428
Other purchased services	75,741	12,738	88,479	70,717	17,762
Supplies and materials	37,348	(2,301)	35,047	30,852	4,195
Other Objects	7,434	1,884	9,318	7,082	2,236
School-sponsored athletics:					
Salaries	1,848,130	(14,531)	1,833,599	1,601,270	232,329
Other purchased services	1,127,049	108,259	1,235,308	655,342	579,966
Travel		4,500	4,500	4,498	2
Supplies and materials	342,250	137,083	479,333	466,941	12,392
Other objects	40,000		40,000	32,730	7,270
Total other instructional	3,934,813	323,387	4,258,200	3,273,620	984,580
Total - instruction	234,560,678	1,863,356	236,424,034	225,630,107	10,793,927
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	94,415	204,992	299,407	231,110	68,297
Tuition to other LEA's within the state - special	531,661	98,761	630,422	559,330	71,092
Tuition to CSSD & regional day schools	1,779,289	80,574	1,859,863	1,717,262	142,601
Tuition to private schools for the handicapped-within state	16,057,250	426,255	16,483,505	15,362,221	1,121,284
Tuition - state facilities	2,378,692		2,378,692	2,378,692	
Tuition - other	311,995	25,715	337,710	229,653	108,057
Total undistributed expenditures - instruction	21,153,302	836,297	21,989,599	20,478,268	1,511,331
Attendance and social work services:					
Salaries	179,042	85,429	264,471	254,005	10,466
Family/parent liaison salary	1,197,176	(838)	1,196,338	1,128,788	67,550
Travel		3,800	3,800		3,800
Miscellaneous purchased services	9,800	(3,800)	6,000	5,377	623
Supplies and materials	15,645	(665)	14,980	11,099	3,881
Total attendance and social work services	1,401,663	83,926	1,485,589	1,399,269	86,320
Health services:					
Salaries	4,743,688	(72,482)	4,671,206	4,607,335	63,871
Purchased professional and technical services	1,151,380	(104,423)	1,046,957	848,106	198,851
Other purchased services	525,700	20,707	546,407	176,344	370,063
Supplies and materials	140,250	(50,993)	89,257	77,763	11,494
Total health services	6,561,018	(207,191)	6,353,827	5,709,548	644,279
Other support services - students-regular:					
Salaries of other professional staff	7,798,474	(254,254)	7,544,220	7,364,144	180,076
Other salaries	1,127,444	(124,438)	1,003,006	937,635	65,371
Purchased professional - educational services	3,000	(1,500)	1,500		1,500
Other purchased services	10,000	2,774	12,774	9,774	3,000
Supplies and materials	129,250	5,434	134,684	122,470	12,214
Other Objects	9,750	(2,327)	7,423		7,423
Total other support services - students-related services	9,077,918	(374,311)	8,703,607	8,434,023	269,584
Other support services - students-related services:					
Salaries	2,662,804	147,150	2,809,954	2,805,145	4,809
Purchased professional - educational services	2,198,410	147,228	2,345,638	2,263,334	82,304
Total other support services - students-related services	4,861,214	294,378	5,155,592	5,068,479	87,113
Other support services - students-extra services:					
Other salaries for instruction	1,869,644	(327,150)	1,542,494	1,541,167	1,327
Total other support services - students-extra services	1,869,644	(327,150)	1,542,494	1,541,167	1,327
Other support services - guidance					
Salaries of other professional staff	112,810	171,870	284,680	284,633	47
Other salaries	343,280	(71,300)	271,980	270,097	1,883
Other purchased services	10,130	(9,565)	565		565
Supplies and materials	9,700	(3,933)	5,767	5,767	
Other objects	500		500	494	6
Total other support services - guidance	476,420	87,072	563,492	560,991	2,501

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other support services - child study team					
Salaries of other professional staff	$ 13,046,396	$ (456,400)	$ 12,589,996	$ 12,346,825	$ 243,171
Purchased professional - educational services	291,500	51,432	342,932	331,032	11,900
Travel	35,000		35,000	22,948	12,052
Supplies and materials	80,000	11,248	91,248	91,114	134
Total other support services - child study team	13,452,896	(393,720)	13,059,176	12,791,919	267,257
Improvement of instructional services:					
Salaries of supervisors of instructions	7,687,054	(899,129)	6,787,925	6,019,913	768,012
Salaries of other professional staff	212,543	308,041	520,584	520,441	143
Salaries of secretarial and clerical assistants	2,195,430	111,981	2,307,411	1,747,858	559,553
Other salaries	140,313		140,313	139,771	542
Purchased professional - educational services	23,252	(15,412)	7,840		7,840
Other purchased services	169,686	(123,103)	46,583	41,172	5,411
Travel		42,234	42,234	34,097	8,137
Supplies and materials	180,312	(50,871)	129,441	95,577	33,864
Other objects	1,395	3,061	4,456	4,156	300
Total improvement of instructional services	10,609,985	(623,198)	9,986,787	8,602,985	1,383,802
Educational media services/school library:					
Salaries	3,104,283	28,328	3,132,611	2,699,771	432,840
Other salaries for instruction		9,750	9,750	9,658	92
Salaries of technology coordinators	179,250	200	179,450	178,666	784
Purchased professional - technical services	939,300	(528,027)	411,273	261,488	149,785
Purchased Technical services		1,423,467	1,423,467	1,423,466	1
Other purchased services	1,806,500	(1,606,794)	199,706	164,170	35,536
Supplies and materials	475,701	819,041	1,294,742	1,164,278	130,464
Other objects	2,329	(1,901)	428	230	198
Total educational media services/school library	6,507,363	144,064	6,651,427	5,901,727	749,700
Instruction staff training services:					
Salaries of other professional staff	85,190	(48,050)	37,140	15,096	22,044
Other purchased professional services - educational	284,612	(91,926)	192,686	42,220	150,466
Other purchased professional services - technical	3,000		3,000		3,000
Other purchased services	67,900	(11,073)	56,827	49,736	7,091
Travel	3,600	(3,600)			
Supplies and materials	282,836	(94,285)	188,551	153,917	34,634
Other objects	500	659	1,159	670	489
Total instruction staff training services	727,638	(248,275)	479,363	261,639	217,724
Support services - general administration:					
Salaries	4,412,619	(373,580)	4,039,039	3,764,622	274,417
Salaries of secretarial and clerical assistants	750	175,803	176,553	170,433	6,120
Salaries of attorneys	305,461	44,500	349,961	329,336	20,625
Legal services	220,000	519,645	739,645	547,816	191,829
Audit fees	143,730	235,000	378,730	186,275	192,455
Other purchased professional services - educational		37,983	37,983	17,781	20,202
Other purchased professional services	55,770	16,505	72,275	50,105	22,170
Purchased Technical services	15,442	(1,373)	14,069	2,263	11,806
Other purchased services		43,411	43,411	38,485	4,926
Communications/telephone	1,439,225	(154,000)	1,285,225	890,002	395,223
Board of education other purchased services	40,000	(18,912)	21,088	14,356	6,732
Travel		26,588	26,588	7,086	19,502
Miscellaneous purchased services	1,852,458	(156,467)	1,695,991	1,435,010	260,981
Supplies and materials	464,525	(68,943)	395,582	286,689	108,893
Judgments against the school district	677,417	(333,446)	343,971	84,477	259,494
Miscellaneous expenditures	128,472	103,141	231,613	219,450	12,163
Board of education membership dues and fees	26,750	28,350	55,100	55,088	12
Total support services - general administration	9,782,619	124,205	9,906,824	8,099,274	1,807,550

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Support services - school administration:					
Salaries of principals/assistant principals	$ 12,102,594	$ (5,875)	$ 12,096,719	$ 11,949,183	$ 147,536
Salaries of secretarial and clerical assistants	7,178,632	(86,980)	7,091,652	6,760,773	330,879
Other salaries	122,251	16,450	138,701	130,556	8,145
Other professional and technical services	5,000	(500)	4,500		4,500
Other purchased services	523,100	205,024	728,124	408,460	319,664
Supplies and materials	528,020	(58,433)	469,587	415,009	54,578
Other objects	12,275	(1,192)	11,083	5,733	5,350
Total support services - school administration	20,471,872	68,494	20,540,366	19,669,714	870,652
Central services:					
Salaries	5,277,786	(152,100)	5,125,686	4,809,316	316,370
Salaries of secretarial and clerical assistants	115,711		115,711	3,227	112,484
Purchased professional services	142,247	32,827	175,074	138,815	36,259
Miscellaneous purchased services	663,241	(11,704)	651,537	351,631	299,906
Supplies and materials	752,895	(53,638)	699,257	421,614	277,643
Travel		20,500	20,500	6,684	13,816
Miscellaneous expenditures	24,174	1,500	25,674	19,449	6,225
Total central services:	6,976,054	(162,615)	6,813,439	5,750,736	1,062,703
Administrative Information Technology:					
Salaries	1,406,457	152,100	1,558,557	1,539,550	19,007
Purchased professional services	3,500	267,361	270,861	137,510	133,351
Purchased professional and technical services	619,500	185,943	805,443	596,678	208,765
Other purchased services	20,000	62,206	82,206	43,845	38,361
Travel		4,000	4,000	2,441	1,559
Miscellaneous purchased services		20,000	20,000	19,503	497
Supplies and materials	20,000	91,204	111,204	106,658	4,546
Total administrative information technology:	2,069,457	782,814	2,852,271	2,446,185	406,086
Required maintenance for school facilities:					
Salaries	4,979,786	(550,000)	4,429,786	4,086,186	343,600
Cleaning, repair and maintenance services	9,369,500	883,317	10,252,817	7,987,078	2,265,739
General supplies	1,200,000	291,210	1,491,210	1,118,733	372,477
Total required maintenance for school facilities	15,549,286	624,527	16,173,813	13,191,997	2,981,816
Custodial services:					
Salaries	16,904,279	460	16,904,739	16,807,295	97,444
Purchased professional and technical services	478,000	181,107	659,107	222,289	436,818
Cleaning, repair and maintenance services	994,476	154,613	1,149,089	517,655	631,434
Rentals		1,608,244	1,608,244	1,410,338	197,906
Rental of land and buildings other than lease purchase	2,250,290	(1,488,575)	761,715	728,238	33,477
Other purchased property	1,115,222	26,465	1,141,687	785,198	356,489
Insurance	2,036,661		2,036,661	1,954,383	82,278
Travel		83,000	83,000	4,035	78,965
Miscellaneous purchased services	6,584,314	(133,559)	6,450,755	5,501,866	948,889
Supplies and materials	1,147,000	49,205	1,196,205	1,102,172	94,033
Natural gas	1,922,109	329,099	2,251,208	590,757	1,660,451
Electricity	7,494,797	81,542	7,576,339	6,116,566	1,459,773
Oil	1,619,087	80,736	1,699,823	1,672,740	27,083
Other expenses		133	133	133	
Total custodial services:	42,546,235	972,470	43,518,705	37,413,665	6,105,040
Care and upkeep of grounds:					
Salaries	475,298		475,298	440,557	34,741
Total care and upkeep of grounds	475,298	-	475,298	440,557	34,741
Security:					
Salaries	7,270,324	(621,553)	6,648,771	5,992,338	656,433
Purchased professional and technical services	8,500		8,500	1,835	6,665
Cleaning, repair and maintenance services	5,000	(1,934)	3,066	2,235	831
General supplies	21,647	12,743	34,390	20,612	13,778
Total security	7,305,471	(610,744)	6,694,727	6,017,020	677,707

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	$ 1,474,814	$ 80,000	$ 1,554,814	$ 1,549,376	$ 5,438
Salaries for pupil transportation - (between home and school) - special	362,075	15,000	377,075	367,492	9,583
Salaries for pupil transportation - (other than bet. home & school)	620,610	17,800	638,410	635,116	3,294
Management Fee - ESC & CTSA trans program					
Purchased professional - technical services	18,000		18,000	6,050	11,950
Cleaning, repair and maintenance services	290,000	33,576	323,576	241,893	81,683
Contracted services - aid in lieu of payments - nonpublic schools	892,840	7,520	900,360	647,810	252,550
Contracted services - (between home and school) - vendors	846,440		846,440	846,435	5
Contracted services - (other than between home and school) - vendors	623,261	(15,723)	607,538	452,354	155,184
Contracted services - (special education students) - vendors	8,547,560	460,394	9,007,954	8,263,725	744,229
Contracted services - (Special education students) - joint agreement	333,206	280,534	613,740	441,382	172,358
Travel		2,500	2,500	767	1,733
Miscellaneous purchased services - transportation	10,500	(2,288)	8,212	8,212	
Supplies and materials	168,900	(136,921)	31,979	16,285	15,694
Energy (heat and electricity)		175,465	175,465	92,494	82,971
Miscellaneous purchased services	3,950		3,950	529	3,421
Total student transportation services	14,192,156	917,857	15,110,013	13,569,920	1,540,093
Allocated employee benefits:					
Regular programs - instruction:					
Social security contribution	635,537	(34,940)	600,597	460,310	140,287
Other retirement contributions	2,259,373	(453,583)	1,805,790	1,800,000	5,790
Health benefits	497,545	245,119	742,664	669,864	72,800
Tuition reimbursement	460,000	13,006	473,006	451,485	21,521
Total regular programs - instruction	3,852,455	(230,398)	3,622,057	3,381,659	240,398
Special programs - instruction:					
Social security contribution	89,451	(3,526)	85,925	75,135	10,790
Other retirement contributions	1,906,077	(757,803)	1,148,274	668,338	479,936
Health benefits	553,815	96,200	650,015	645,793	4,222
Total special programs - instruction	2,549,343	(665,129)	1,884,214	1,389,266	494,948
Other instructional programs - instruction:					
Social security contribution	170,132	5,126	175,258	83,799	91,459
Other retirement contributions		63,003	63,003	25,000	38,003
Health benefits	14,851	(14,851)			
Total other instructional programs - instruction	184,983	53,278	238,261	108,799	129,462
Attendance and social work services:					
Social security contribution	8,940	2,800	11,740	9,458	2,282
Health benefits	34,157	(500)	33,657	31,563	2,094
Total attendance and social work services	43,097	2,300	45,397	41,021	4,376
Health services:					
Social security contribution	10,490	(4,600)	5,890	4,728	1,162
Health benefits	60,196	(31,900)	28,296	28,284	12
Total health services	70,686	(36,500)	34,186	33,012	1,174

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Central services:					
Social security contribution	$ 365,619	$ (4,000)	$ 361,619	$ 336,060	$ 25,559
Other retirement contributions	1,035,799	(300,000)	735,799	735,500	299
Health benefits	930,264	(85,800)	844,464	818,944	25,520
Total central services	2,331,682	(389,800)	1,941,882	1,890,504	51,378
Administrative information technology:					
Social security contribution	107,594	14,200	121,794	115,008	6,786
Other retirement contributions	275,942		275,942	264,500	11,442
Health benefits	260,324	40,600	300,924	287,202	13,722
Total administrative information technology	643,860	54,800	698,660	666,710	31,950
Other support student related services:					
Social security contribution	4,590		4,590	1,907	2,683
Health benefits	274,935	63,100	338,035	322,093	15,942
Total other support student related services	279,525	63,100	342,625	324,000	18,625
Other support services - extraordinary services:					
Social security contribution	143,029	(25,000)	118,029	117,721	308
Other retirement contributions	297,046	(190,000)	107,046	100,000	7,046
Health benefits	760,310	(123,100)	637,210	636,887	323
Total other support services - extraordinary services	1,200,385	(338,100)	862,285	854,608	7,677
Other support students - guidance:					
Social security contribution	1,913	2,515	4,428	3,898	530
Health benefits	50,855	(12,899)	37,956	37,894	62
Total other support students - guidance	52,768	(10,384)	42,384	41,792	592
Other support students - child study team:					
Social security contribution	16,448	(2,300)	14,148	13,860	288
Health benefits	1,964,611	91,750	2,056,361	1,975,355	81,006
Total other support students - child study team	1,981,059	89,450	2,070,509	1,989,215	81,294
Improvement of instruction services:					
Social security contribution	186,887	26,120	213,007	170,851	42,156
Other retirement contributions	453,558	(248,500)	205,058	200,000	5,058
Health benefits	1,358,913	(181,120)	1,177,793	1,024,520	153,273
Tuition reimbursement	35,000	12,469	47,469	46,263	1,206
Total improvement of instruction services	2,034,358	(391,031)	1,643,327	1,441,634	201,693
Educational media services/school library:					
Social security contribution	5,717	1,000	6,717	6,570	147
Health benefits	15,916	3,800	19,716	16,564	3,152
Total educational media services/school library:	21,633	4,800	26,433	23,134	3,299
Support services - general administration:					
Social security contribution	168,656	2,900	171,556	167,752	3,804
Other retirement contributions	1,459,970	(500,000)	959,970	959,676	294
Health benefits	585,472	(48,500)	536,972	501,276	35,696
Tuition reimbursement	10,000	(10,000)			
Other Employee Benefits	9,000		9,000		9,000
Total support services - general administration:	2,233,098	(555,600)	1,677,498	1,628,704	48,794
Support services - school administration:					
Social security contribution	1,680	18,100	19,780	17,787	1,993
Other retirement contributions	1,405,102	(500,000)	905,102	905,000	102
Health benefits	7,283	44,500	51,783	37,822	13,961
Tuition reimbursement	5,000	(4,978)	22		22
Total support services - school administration:	1,419,065	(442,378)	976,687	960,609	16,078

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Social security contribution	$ 380,953	$ (2,600)	$ 378,353	$ 298,606	$ 79,747
Other retirement contributions	774,818		774,818	774,800	18
Health benefits	893,562	(96,700)	796,862	745,894	50,968
Total required maintenance for school facilities	2,049,333	(99,300)	1,950,033	1,819,300	130,733
Custodial services:					
Social security contribution	1,293,176	(30,000)	1,263,176	1,259,672	3,504
Other retirement contributions	2,365,385	(1,146,405)	1,218,980	1,218,900	80
Health benefits	3,874,036	(14,501)	3,859,535	3,829,223	30,312
Other Employee Benefits	164,000		164,000		164,000
Total custodial services	7,696,597	(1,190,906)	6,505,691	6,307,795	197,896
Care and upkeep of grounds:					
Social security contribution	36,360	1,600	37,960	33,695	4,265
Other retirement contributions	87,945		87,945	85,550	2,395
Health benefits	145,909	3,800	149,709	145,920	3,789
Total care and upkeep of grounds	270,214	5,400	275,614	265,165	10,449
Security:					
Social security contribution	127,864	(36,600)	91,264	65,373	25,891
Other retirement contributions	1,212,185	(441,400)	770,785	770,750	35
Health benefits	181,632	28,400	210,032	203,724	6,308
Other Employee Benefits	60,600	28,882	89,482	27,530	61,952
Total security	1,582,281	(420,718)	1,161,563	1,067,377	94,186
Student transportation services:					
Social security contribution	187,998	15,000	202,998	195,723	7,275
Other retirement contributions	374,528	(217,739)	156,789	100,000	56,789
Health benefits	460,706	50,200	510,906	498,768	12,138
Other Employee Benefits	20,197	1,396	21,593	3,246	18,347
Total student transportation services	1,043,429	(151,143)	892,286	797,737	94,549
Unallocated employee benefits:					
Personal services - health benefits	47,514,008	3,446,578	50,960,586	50,209,010	751,576
Group Insurance	140,000	(140,000)			
TPAF contribution		115,000	115,000	85,550	29,450
Other retirement contributions		99,500	99,500	89,626	9,874
Workers' compensation	4,085,653	2,292,000	6,377,653	7,335,736	(958,083)
Total unallocated employee benefits	51,739,661	5,813,078	57,552,739	57,719,922	(167,183)
On-Behalf TPAF pension contributions (non-budgeted)				35,156,783	(35,156,783)
Reimbursed TPAF social security contributions (non-budgeted)				19,780,702	(19,780,702)
Total on-behalf contributions				54,937,485	(54,937,485)
Total undistributed expenditures	279,347,021	3,153,719	282,500,740	315,038,531	(32,537,791)
TOTAL EXPENDITURES - CURRENT EXPENSE	513,907,699	5,017,075	518,924,774	540,668,638	(21,743,864)
CAPITAL OUTLAY:					
Equipment:					
Kindergarten	44,000		44,000	39,461	4,539
Grades 1 - 5	338,900	85,210	424,110	323,434	100,676
Grades 6 - 8	116,150	33,806	149,956	102,586	47,370
Grades 9 - 12	126,330	(47,478)	78,852	69,296	9,556
Special education - instruction:					
Language and/or learning disabilities	12,000		12,000	12,000	
Resource room/resource center	12,000		12,000	11,995	5
Undistributed expenditures:					
Instruction		13,005	13,005	13,005	
Security		75,749	75,749	75,749	
General administration	120,000	9,920	129,920	60,334	69,586
School administration	89,000	(6,921)	82,079	72,583	9,496
Central services	10,600		10,600		10,600
Administrative information technology	30,000	(2,156)	27,844	27,458	386
Educational media/library services	13,000		13,000	12,418	582
Custodial services	242,415	6,300	248,715	83,638	165,077
Non-instructional Equipment		91	91		91
Student transportation		209,626	209,626	209,626	
Student transportation services - school buses special		155,301	155,301		155,301
Total equipment	1,154,395	532,453	1,686,848	1,113,583	573,265
Facilities acquisition and construction services:					
Architect/engineering services	118,000	416,312	534,312	107,274	427,038
Other professional/technical services		63,084	63,084	57,297	5,787
Construction services	3,087,000	4,650,068	7,737,068	3,014,224	4,722,844
Total facilities acquisition and construction services	3,205,000	5,129,464	8,334,464	3,178,795	5,155,669
TOTAL CAPITAL OUTLAY	4,359,395	5,661,917	10,021,312	4,292,378	5,728,934

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
SPECIAL SCHOOLS:					
Accredited evening/adult high school/post graduation - instruction:					
Salaries of teachers		$ 638	$ 638		$ 638
General supplies		2,728	2,728		2,728
Textbooks		2,452	2,452	$ 2,424	28
Total accredited evening/adult high school/post graduation - instruction	-	5,818	5,818	2,424	3,394
Evening school for the foreign born - local - instruction:					
Salaries of teachers	$ 139,528	82,730	222,258	222,241	17
Other salaries for instruction	70,162	(24,350)	45,812	45,543	269
Total evening school for the foreign born - local - instruction:	209,690	58,380	268,070	267,784	286
Evening school for the foreign born - local - support services					
Salaries	73,680	(72,930)	750	109	641
Salaries of secretarial and clerical assistants		11,400	11,400	11,370	30
Personal services - employee benefits	34,609	(34,609)			
Total evening school for the foreign born - local - support services	108,289	(96,139)	12,150	11,479	671
TOTAL SPECIAL SCHOOLS	317,979	(31,941)	286,038	281,687	4,351
Charter schools	51,108,225	(2,591,209)	48,517,016	45,416,585	3,100,431
Total expenditures	569,693,298	8,055,842	577,749,140	590,659,288	(12,910,148)
(Deficiency) excess of revenues (under) over expenditures	(40,858,068)	(8,020,205)	(48,878,273)	(2,871,511)	46,006,762
Other financing sources (uses)					
Transfers in - contribution to school based budget - general fund	290,190,895	5,056,208	295,247,103	284,192,183	(11,054,920)
Transfers in - contribution to school based budget - general fund - 12/13 encumbrances				543,111	543,111
Transfers in - contribution to school based budget - special revenue fund	9,858,068	(5,056,208)	4,801,860	4,630,146	(171,714)
Transfer in - capital projects fund				328	328
Transfers out - contribution to school based budget	(290,190,895)	(5,056,208)	(295,247,103)	(284,192,183)	11,054,920
Transfers out - contribution to school based budget - 12/13 encumbrances				(543,111)	(543,111)
Total other financing sources (uses)	9,858,068	(5,056,208)	4,801,860	4,630,474	(171,386)
(Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses	(31,000,000)	(13,076,413)	(44,076,413)	1,758,963	45,835,376
Fund balances, July 1	72,002,247		72,002,247	72,002,247	
Fund balances, June 30	$ 41,002,247	$ (13,076,413)	$ 27,925,834	$ 73,761,210	$ 45,835,376

Recapitulation of fund balance:

Restricted fund balance:	
Capital reserve	$ 6,492,608
Excess surplus - current year	10,028,684
Excess surplus - designated for subsequent year's expenditures	11,613,285
Assigned fund balance:	
Year-end encumbrances	9,740,193
For subsequent year's expenditures	24,386,715
Unassigned fund balance:	11,499,725
	73,761,210
Reconciliation to government funds (GAAP)	
Last state aid payments not recognized on GAAP basis	(41,426,536)
Fund balance per government funds (GAAP)	$ 32,334,674

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
REVENUES:								
Local sources:								
Local tax levy	$ 106,446,709			$ 106,446,709				
Tuition	21,134			21,134				
Interest earned	817,699			817,699				
Miscellaneous	1,150,000			1,150,000				
Total - local sources	108,435,542	-	-	108,435,542	-	-	-	-
State sources:								
Equalization aid	269,862,609			269,862,609				
Education adequacy aid	125,411			125,411				
Transportation aid	2,939,482			2,939,482				
Special education categorical aid	18,108,515			18,108,515				
Security aid	11,192,328			11,192,328				
Adjustment aid	115,630,805			115,630,805				
Extraordinary aid	1,785,679			1,785,679				
Nonpublic transportation aid								
On-Behalf TPAF pension contributions (non-budgeted)								
Reimbursed TPAF Social Security contributions (Non budgeted)								
Total - state sources	419,644,829	-	-	419,644,829	-	-	-	-
Federal sources:								
Education job fund							$ 35,637	$ 35,637
Special education medicare reimbursement initiative	754,859			754,859				
Total - federal sources	754,859	-	-	754,859	-	-	35,637	35,637
Total revenues	528,835,230	-	-	528,835,230	-	-	35,637	35,637
EXPENDITURES -								
CURRENT EXPENSE:								
Regular programs - instruction:								
Salaries of teachers:								
Kindergarten	82,972	$ 8,650,663		8,733,635	$ 171,100	$ (632,474)		(461,374)
Grades 1-5	4,609,100	58,296,924		62,906,024	917,580	(971,983)		(54,403)
Grades 6-8	2,039,855	28,053,341		30,093,196	(319,200)	(877,163)		(1,196,363)
Grades 9-12	4,083,412	36,941,522		41,024,934	(232,488)	(367,272)		(599,760)
Total regular programs - instruction	10,815,339	131,942,450	-	142,757,789	536,992	(2,848,892)	-	(2,311,900)
Regular programs - home instruction:								
Salaries of teachers	1,060,146			1,060,146	(67,600)			(67,600)
Other purchased services	230,000			230,000	104,087			104,087
Total regular programs - home instruction	1,290,146	-	-	1,290,146	36,487	-	-	36,487
Regular programs - undistributed instruction:								
Other salaries for instruction	988,850	4,513,505		5,502,355	185,400	513,839		699,239
Purchased professional - educational services	123,000	175,250		298,250	124,560	(39,825)		84,735
Purchased technical services		10,000		10,000		7,619		7,619
Other purchased services	1,880,590	832,945		2,713,535	(91,044)	204,729		113,685
Travel					1,480			1,480
General supplies	2,810,717	5,851,454		8,662,171	(1,409,375)	356,745		(1,052,630)
Textbooks	889,571	621,590		1,511,161	3,503,924	(6,708)		3,497,216
Other objects	52,787	431,136		483,923	97,430	46,514		143,944
Miscellaneous expenditures					650	-		650
Total regular programs - undistributed instruction	6,745,515	12,435,880	-	19,181,395	2,413,025	1,082,913	-	3,495,938
Total regular programs	- 48,851,000	144,378,330	-	163,229,330	2,986,504	(1,765,979)	-	1,220,525
Special education:								
Cognitive - mild:								
Salaries of teachers	14,770	966,983		981,753	20,000	42,793		62,793
Other salaries for instruction		276,038		276,038	8,885	112,606		121,491
General supplies		27,000		27,000		3,366		3,366
Textbooks		2,000		2,000		40		40
Total cognitive - mild	14,770	1,272,021	-	1,286,791	28,885	158,805	-	187,690
Cognitive - moderate:								
Salaries of teachers	1,800	967,385		969,185		(262,239)		(262,239)
Other salaries for instruction	2,050	196,248		198,298	4,000	(6,757)		(2,757)
General supplies		8,500		8,500		(512)		(512)
Other objects		1,100		1,100		-		
Total cognitive - moderate	3,850	1,173,233	-	1,177,083	4,000	(269,508)	-	(265,508)
Learning/language disabilities:								
Salaries of teachers	37,612	3,507,780		3,545,392	39,000	(3,386)		35,614
Other salaries for instruction	2,000	1,216,789		1,218,789	1,000	310,983		311,983
Other purchased services		4,000		4,000		4,987		4,987
General supplies		90,550		90,550		(13,600)		(13,600)
Other objects		7,700		7,700		(5,419)		(5,419)
Total learning/language disabilities	39,612	4,826,819	-	4,866,431	40,000	293,565	-	333,565
Auditory impairments:								
Salaries of teachers	2,000	392,628		394,628	19,300	(234,854)		(215,554)
Other salaries for instruction		78,368		78,368	1,750	(30,955)		(29,205)
General supplies		500		500	-	(500)		(500)
Total Auditory Impairments	2,000	471,496	-	473,496	21,050	(266,309)	-	(245,259)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 106,446,709			$ 106,446,709	$ 106,446,709			$ 106,446,709
21,134			21,134	89,169			89,169
817,699			817,699	189,359			189,359
1,150,000			1,150,000	4,261,786			4,261,786
108,435,542	-	-	108,435,542	110,987,023	-	-	110,987,023
269,862,609			269,862,609	269,862,609			269,862,609
125,411			125,411	125,411			125,411
2,939,482			2,939,482	2,939,482			2,939,482
18,108,515			18,108,515	18,108,515			18,108,515
11,192,328			11,192,328	11,192,328			11,192,328
115,630,805			115,630,805	115,630,805			115,630,805
1,785,679			1,785,679	2,528,721			2,528,721
				134,850			134,850
				35,156,783			35,156,783
				19,780,702			19,780,702
419,644,829	-	-	419,644,829	475,460,206	-	-	475,460,206
		$ 35,637	35,637			$ 35,637	35,637
754,859			754,859	1,304,911			1,304,911
754,859	-	35,637	790,496	1,304,911	-	35,637	1,340,548
528,835,230	-	35,637	528,870,867	587,752,140	-	35,637	587,787,777
254,072	$ 8,018,189		8,272,261	260,895	$ 7,933,914		8,194,809
5,526,680	57,324,941		62,851,621	5,516,189	55,248,260		60,764,449
1,720,655	27,176,178		28,896,833	1,639,011	25,971,477		27,610,488
3,850,924	36,574,250		40,425,174	3,641,141	36,138,669		39,779,810
11,352,331	129,093,558	-	140,445,889	11,057,236	125,292,320	-	136,349,556
992,546			992,546	819,215			819,215
334,087			334,087	217,128			217,128
1,326,633	-	-	1,326,633	1,036,343	-	-	1,036,343
1,174,250	5,027,344		6,201,594	1,174,003	4,838,237		6,012,240
247,560	135,425		382,985	185,457	99,765		285,222
	17,619		17,619		10,829		10,829
1,789,546	1,037,674		2,827,220	1,631,943	799,181		2,431,124
1,480			1,480	1,373			1,373
1,401,342	6,208,199		7,609,541	1,343,753	5,439,772		6,783,525
4,393,495	614,882		5,008,377	4,024,202	531,718		4,555,920
150,217	477,650		627,867	94,982	328,308		423,290
650			650				
9,158,540	13,518,793	-	22,677,333	8,455,713	12,047,810	-	20,503,523
21,837,504	142,612,351	-	164,449,855	20,549,292	137,340,130	-	157,889,422
34,770	1,009,776		1,044,546	30,125	987,923		1,018,048
8,885	388,644		397,529	8,131	388,342		396,473
	30,366		30,366		22,488		22,488
	2,040		2,040		1,962		1,962
43,655	1,430,826	-	1,474,481	38,256	1,400,715	-	1,438,971
1,800	705,146		706,946	756	691,009		691,765
6,050	189,491		195,541	6,026	189,278		195,304
	7,988		7,988		7,289		7,289
	1,100		1,100		983		983
7,850	903,725	-	911,575	6,782	888,559	-	895,341
76,612	3,504,394		3,581,006	74,226	3,354,411		3,428,637
3,000	1,527,772		1,530,772	2,432	1,489,719		1,492,151
	8,987		8,987		8,706		8,706
	76,950		76,950		61,661		61,661
	2,281		2,281		2,281		2,281
79,612	5,120,384	-	5,199,996	76,658	4,916,778	-	4,993,436
21,300	157,774		179,074	18,900	141,991		160,891
1,750	47,413		49,163	1,701	44,871		46,572
23,050	205,187	-	228,237	20,601	186,862	-	207,463

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Behavioral disabilities:								
Salaries of teachers	$ 24,600	$ 1,138,222		$ 1,162,822	$ 20,000	$ (379,062)		$ (359,062)
Other salaries for instruction	650	264,117		264,767		(30,775)		(30,775)
General supplies		15,450		15,450		(969)		(969)
Total behavioral disabilities	25,250	1,417,789	-	1,443,039	20,000	(410,806)	-	(390,806)
Multiple disabilities:								
Salaries of teachers		310,099		310,099		(90,832)		(90,832)
Other salaries for instruction		118,230		118,230		(25,000)		(25,000)
Total multiple disabilities	-	428,329	-	428,329	-	(115,832)	-	(115,832)
Resource room/resource center:								
Salaries of teachers	1,505,754	33,710,826		35,216,580	123,250	230,675		353,925
Other salaries for instruction	2,700	2,726,460		2,729,160	11,700	(155,888)		(144,188)
Other purchased services	900,000			900,000	45,920			45,920
General supplies		131,100		131,100		(3,967)		(3,967)
Textbooks		5,000		5,000		(758)		(758)
Total resource room/resource center	2,408,454	36,573,386	-	38,981,840	180,870	70,062	-	250,932
Autism:								
Salaries of teachers	249,280	2,537,742		2,787,022	(23,635)	291,741		268,106
Other salaries for instruction	98,650	1,207,015		1,305,665	21,350	95,990		117,340
Purchased professional - educational services	169,500			169,500				
General supplies		31,276		31,276		370		370
Total autism	517,430	3,776,033	-	4,293,463	(2,285)	388,101	-	385,816
Preschool disabilities - full - time:								
Salaries of teachers	1,105,100			1,105,100	(73,700)			(73,700)
Other salaries for instruction	380,234			380,234	67,000			67,000
Total preschool disabilities - full - time	1,485,334	-	-	1,485,334	(6,700)	-	-	(6,700)
Total special education - instruction	4,496,700	49,939,106	-	54,435,806	285,820	(151,922)	-	133,898
Bilingual education:								
Salaries of teachers	60,068	11,592,080		11,652,148	236,850	(209,767)		27,083
Other salaries for instruction	1,500	1,124,006		1,125,506	40,150	124,508		164,658
General supplies	12,548	89,415		101,963	(5,308)	(3,819)		(9,127)
Textbooks	68,527	1,200		69,727	10,523	(697)		9,826
Other objects	11,385			11,385	(6,894)			(6,894)
Total bilingual education	154,028	12,806,701	-	12,960,729	275,321	(89,775)	-	185,546
Other instructional:								
School-sponsored cocurricular activities:								
Salaries	189,136	267,725		456,861	18,765	56,990		75,755
Other purchased services	58,841	16,900		75,741	10,895	1,843		12,738
Supplies and materials	19,648	17,700		37,348	(1,031)	(1,270)		(2,301)
Other Objects	4,934	2,500		7,434	1,884			1,884
School-sponsored athletics:								
Salaries	1,834,810	13,320		1,848,130	(9,820)	(4,711)		(14,531)
Other purchased services	1,127,049			1,127,049	108,259			108,259
Travel					4,500			4,500
Supplies and materials	342,250			342,250	137,083			137,083
Other objects	40,000			40,000				
Total other instructional	3,616,668	318,145	-	3,934,813	270,535	52,852	-	323,387
Total - instruction	27,118,396	207,442,282	-	234,560,678	3,818,180	(1,954,824)	-	1,863,356
Undistributed expenditures - instruction:								
Tuition to other LEA's within the state - regular	94,415			94,415	204,992			204,992
Tuition to other LEA's within the state - special	531,661			531,661	98,761			98,761
Tuition to CSSD & regional day schools	1,779,289			1,779,289	80,574			80,574
Tuition to private schools for the handicapped-within state	16,057,250			16,057,250	426,255			426,255
Tuition - state facilities	2,378,692			2,378,692				
Tuition - other	311,995			311,995	25,715			25,715
Total undistributed expenditures - instruction	21,153,302	-	-	21,153,302	836,297	-	-	836,297
Attendance and social work services:								
Salaries	2,000	177,042		179,042	82,400	3,029		85,429
Family/parent liaison salary	116,860	1,080,316		1,197,176	7,550	(8,388)		(838)
Travel					3,800			3,800
Other purchased services	9,800			9,800	(3,800)			(3,800)
Supplies and materials	6,895	8,750		15,645	233	(898)		(665)
Total attendance and social work services	135,555	1,266,108	-	1,401,663	90,183	(6,257)	-	83,926
Health services:								
Salaries	375,406	4,368,282		4,743,688	11,220	(83,702)		(72,482)
Purchased professional and technical services	1,151,380	-		1,151,380	(104,423)	-		(104,423)
Other purchased services	525,550	150		525,700	20,857	(150)		20,707
Supplies and materials	54,000	86,250		140,250	(51,500)	507		(50,993)
Total health services	2,106,336	4,454,682	-	6,561,018	(123,846)	(83,345)	-	(207,191)
Other support services - students-regular:								
Salaries of other professional staff		7,798,474		7,798,474		(254,254)		(254,254)
Other salaries		1,127,444		1,127,444		(124,438)		(124,438)
Purchased professional - educational services		3,000		3,000		(1,500)		(1,500)
Other purchased services		10,000		10,000		2,774		2,774
Supplies and materials		129,250		129,250		5,434		5,434
Other Objects		9,750		9,750		(2,327)		(2,327)
Total other support services - students-related services	-	9,077,918	-	9,077,918	-	(374,311)	-	(374,311)
Other support services - students-related services:								
Salaries	2,662,804			2,662,804	147,150			147,150
Purchased professional - educational services	2,198,410			2,198,410	147,228			147,228
Total other support services - students-related services	4,861,214	-	-	4,861,214	294,378	-	-	294,378
Other support services - students-extra services:								
Other salaries for instruction	1,869,644			1,869,644	(327,150)			(327,150)
Total other support services - students-extra services	1,869,644	-	-	1,869,644	(327,150)	-	-	(327,150)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 44,600	$ 759,160		$ 803,760	$ 33,754	$ 608,004		$ 641,758
650	233,342		233,992	584	213,112		213,696
	14,481		14,481		9,731		9,731
45,250	1,006,983	-	1,052,233	34,338	830,847	-	865,185
	219,267		219,267		117,830		117,830
	93,230		93,230		59,577		59,577
-	312,497	-	312,497	-	177,407	-	177,407
1,629,004	33,941,501		35,570,505	1,489,546	33,134,616		34,624,162
14,400	2,570,572		2,584,972	10,867	2,330,341		2,341,208
945,920			945,920	743,448			743,448
	127,133		127,133		100,736		100,736
	4,242		4,242		4,242		4,242
2,589,324	36,643,448	-	39,232,772	2,243,861	35,569,935	-	37,813,796
225,645	2,829,483		3,055,128	225,589	2,749,627		2,975,216
120,000	1,303,005		1,423,005	119,217	1,194,325		1,313,542
169,500			169,500				
	31,646		31,646	161,927	29,580		191,507
515,145	4,164,134	-	4,679,279	506,733	3,973,532	-	4,480,265
1,031,400			1,031,400	953,917			953,917
447,234			447,234	436,556			436,556
1,478,634	-	-	1,478,634	1,390,473	-	-	1,390,473
4,782,520	49,787,184	-	54,569,704	4,317,702	47,944,635	-	52,262,337
296,918	11,382,313		11,679,231	296,766	10,593,063		10,889,829
41,650	1,248,514		1,290,164	41,641	1,113,241		1,154,882
7,240	85,596		92,836	4,002	73,962		77,964
79,050	503		79,553	78,050			78,050
4,491			4,491	4,003			4,003
429,349	12,716,926	-	13,146,275	424,462	11,780,266	-	12,204,728
207,901	324,715		532,616	190,699	213,489		404,188
69,736	18,743		88,479	56,508	14,209		70,717
18,617	16,430		35,047	18,059	12,793		30,852
6,818	2,500		9,318	6,753	329		7,082
1,824,990	8,609		1,833,599	1,601,270			1,601,270
1,235,308			1,235,308	655,342			655,342
4,500			4,500	4,498			4,498
479,333			479,333	466,941			466,941
40,000			40,000	32,730			32,730
3,887,203	370,997	-	4,258,200	3,032,800	240,820	-	3,273,620
30,936,576	205,487,458	-	236,424,034	28,324,256	197,305,851	-	225,630,107
299,407			299,407	231,110			231,110
630,422			630,422	559,330			559,330
1,859,863			1,859,863	1,717,262			1,717,262
16,483,505			16,483,505	15,362,221			15,362,221
2,378,692			2,378,692	2,378,692			2,378,692
337,710			337,710	229,653			229,653
21,989,599	-	-	21,989,599	20,478,268	-	-	20,478,268
84,400	180,071		264,471	83,228	170,777		254,005
124,410	1,071,928		1,196,338	122,840	1,005,948		1,128,788
3,800			3,800				
6,000			6,000	5,377			5,377
7,128	7,852		14,980	5,513	5,586		11,099
225,738	1,259,851	-	1,485,589	216,958	1,182,311	-	1,399,269
386,626	4,284,580		4,671,206	386,536	4,220,799		4,607,335
1,046,957			1,046,957	848,106			848,106
546,407			546,407	176,344			176,344
2,500	86,757		89,257	540	77,223		77,763
1,982,490	4,371,337	-	6,353,827	1,411,526	4,298,022	-	5,709,548
	7,544,220		7,544,220		7,364,144		7,364,144
	1,003,006		1,003,006		937,635		937,635
	1,500		1,500				
	12,774		12,774		9,774		9,774
	134,684		134,684		122,470		122,470
	7,423		7,423				
-	8,703,607	-	8,703,607	-	8,434,023	-	8,434,023
2,809,954			2,809,954	2,805,145			2,805,145
2,345,638			2,345,638	2,263,334			2,263,334
5,155,592	-	-	5,155,592	5,068,479	-	-	5,068,479
1,542,494			1,542,494	1,541,167			1,541,167
1,542,494	-	-	1,542,494	1,541,167	-	-	1,541,167

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Other support services - guidance								
Salaries of other professional staff	$ 112,810			$ 112,810	$ 171,870			$ 171,870
Other salaries	343,280			343,280	(71,300)			(71,300)
Other purchased services	10,130			10,130	(9,565)			(9,565)
Supplies and materials	9,700			9,700	(3,933)			(3,933)
Other objects	500			500				
Total other support services - guidance	476,420	-	-	476,420	87,072	-	-	87,072
Other support services - child study teams								
Salaries of other professional staff	13,046,396			13,046,396	(456,400)			(456,400)
Purchased professional - educational services	291,500			291,500	51,432			51,432
Miscellaneous purchased services	35,000			35,000				
Supplies and materials	80,000			80,000	11,248			11,248
Total other support services - child study teams	13,452,896	-	-	13,452,896	(393,720)	-	-	(393,720)
Improvement of instructional services:								
Salaries of supervisors of instructions	7,687,054			7,687,054	(899,129)			(899,129)
Salaries of other professional staff	212,543			212,543	308,041			308,041
Salaries of secretarial and clerical assistants	2,195,430			2,195,430	111,981			111,981
Other salaries	140,313			140,313				
Purchased professional - educational services	23,252			23,252	(15,412)			(15,412)
Other purchased services	169,686			169,686	(123,103)			(123,103)
Travel					42,234			42,234
Supplies and materials	180,312			180,312	(50,871)			(50,871)
Other objects	1,395			1,395	3,061			3,061
Total improvement of instructional services	10,609,985	-	-	10,609,985	(623,198)	-	-	(623,198)
Educational media services/school library:								
Salaries	7,450	$ 3,096,833		3,104,283	38,950	$ (10,622)		28,328
Other salaries for instruction					9,750			9,750
Salaries of technology coordinators	179,250			179,250	200			200
Purchased professional - technical services	935,100	4,200		939,300	(527,127)	(900)		(528,027)
Purchased technical services					1,423,467			1,423,467
Other purchased services	1,800,000	6,500		1,806,500	(1,606,174)	(620)		(1,606,794)
Supplies and materials	15,794	459,907		475,701	828,865	(9,824)		819,041
Other objects		2,329		2,329		(1,901)		(1,901)
Total educational media services/school library	2,937,594	3,569,769	-	6,507,363	167,931	(23,867)	-	144,064
Instruction staff training services:								
Salaries of other professional staff		85,190		85,190		(48,050)		(48,050)
Other purchased professional services - educational	284,612			284,612	(91,926)			(91,926)
Other purchased professional services - technical		3,000		3,000				
Other purchased services	22,450	45,450		67,900	5,657	(16,730)		(11,073)
Travel	3,600			3,600	(3,600)			(3,600)
Supplies and materials	243,036	39,800		282,836	(110,486)	16,201		(94,285)
Other objects		500		500	500	159		659
Total instruction staff training services	553,698	173,940	-	727,638	(199,855)	(48,420)	-	(248,275)
Support services - general administration:								
Salaries	4,412,619			4,412,619	(373,580)			(373,580)
Salaries of secretarial and clerical assistants	750			750	175,803			175,803
Salaries of attorneys	305,461			305,461	44,500			44,500
Legal services	220,000			220,000	519,645			519,645
Audit fees	143,730			143,730	235,000			235,000
Other purchased professional services - educational					37,983			37,983
Other purchased professional services	55,770			55,770	16,505			16,505
Purchased technical services	15,442			15,442	(1,373)			(1,373)
Other purchased services					43,411			43,411
Communications/telephone	1,439,225			1,439,225	(154,000)			(154,000)
Board of education other purchased services	40,000			40,000	(18,912)			(18,912)
Travel					26,588			26,588
Miscellaneous purchased services	1,852,458			1,852,458	(156,467)			(156,467)
Supplies and materials	464,525			464,525	(68,943)			(68,943)
Judgments against the school district	677,417			677,417	(333,446)			(333,446)
Miscellaneous expenditures	128,472			128,472	103,141			103,141
Board of education membership dues and fees	26,750			26,750	28,350			28,350
Total support services - general administration	9,782,619	-	-	9,782,619	124,205	-	-	124,205
Support services - school administration:								
Salaries of principals/assistant principals/program directors	452,140	11,650,454		12,102,594	(217,100)	211,225		(5,875)
Salaries of other professional staff								
Salaries of secretarial and clerical assistants	21,950	7,156,682		7,178,632	217,100	(304,080)		(86,980)
Other salaries		122,251		122,251		16,450		16,450
Other professional and technical services		5,000		5,000		(500)		(500)
Other purchased services		523,100		523,100	750	204,274		205,024
Supplies and materials		528,020		528,020	10,130	(68,563)		(58,433)
Other objects		12,275		12,275		(1,192)		(1,192)
Total support services - school administration	474,090	19,997,782	-	20,471,872	10,880	57,614	-	68,494
Central services:								
Salaries	5,277,786			5,277,786	(152,100)			(152,100)
Salaries of secretarial and clerical assistants	115,711			115,711				
Purchased professional services	142,247			142,247	32,827			32,827
Miscellaneous purchased services	663,241			663,241	(11,704)			(11,704)
Supplies and materials	752,895			752,895	(53,638)			(53,638)
Travel					20,500			20,500
Miscellaneous expenditures	24,174			24,174	1,500			1,500
Total central services:	6,976,054	-	-	6,976,054	(162,615)	-	-	(162,615)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 284,680			$ 284,680	$ 284,633			$ 284,633
271,980			271,980	270,097			270,097
565			565				
5,767			5,767	5,767			5,767
500			500	494			494
563,492	-	-	563,492	560,991	-	-	560,991
12,589,996			12,589,996	12,346,825			12,346,825
342,932			342,932	331,032			331,032
35,000			35,000	22,948			22,948
91,248			91,248	91,114			91,114
13,059,176	-	-	13,059,176	12,791,919	-	-	12,791,919
6,787,925			6,787,925	6,019,913			6,019,913
520,584			520,584	520,441			520,441
2,307,411			2,307,411	1,747,858			1,747,858
140,313			140,313	139,771			139,771
7,840			7,840				
46,583			46,583	41,172			41,172
42,234			42,234	34,097			34,097
129,441			129,441	95,577			95,577
4,456			4,456	4,156			4,156
9,986,787	-	-	9,986,787	8,602,985	-	-	8,602,985
46,400	$ 3,086,211		3,132,611	45,981	$ 2,653,790		2,699,771
9,750			9,750	9,658			9,658
179,450			179,450	178,666			178,666
407,973	3,300		411,273	261,488			261,488
1,423,467			1,423,467	1,423,466			1,423,466
193,826	5,880		199,706	159,040	5,130		164,170
844,659	450,083		1,294,742	814,064	350,214		1,164,278
	428		428		230		230
3,105,525	3,545,902	-	6,651,427	2,892,363	3,009,364	-	5,901,727
	37,140		37,140		15,096		15,096
192,686			192,686	42,220			42,220
	3,000		3,000				
28,107	28,720		56,827	27,207	22,529		49,736
132,550	56,001		188,551	111,823	42,094		153,917
500	659		1,159	500	170		670
353,843	125,520	-	479,363	181,750	79,889	-	261,639
4,039,039			4,039,039	3,764,622			3,764,622
176,553			176,553	170,433			170,433
349,961			349,961	329,336			329,336
739,645			739,645	547,816			547,816
378,730			378,730	186,275			186,275
37,983			37,983	17,781			17,781
72,275			72,275	50,105			50,105
14,069			14,069	2,263			2,263
43,411			43,411	38,485			38,485
1,285,225			1,285,225	890,002			890,002
21,088			21,088	14,356			14,356
26,588			26,588	7,086			7,086
1,695,991			1,695,991	1,435,010			1,435,010
395,582			395,582	286,689			286,689
343,971			343,971	84,477			84,477
231,613			231,613	219,450			219,450
55,100			55,100	55,088			55,088
9,906,824	-	-	9,906,824	8,099,274	-	-	8,099,274
235,040	11,861,679		12,096,719	210,021	11,739,162		11,949,183
239,050	6,852,602		7,091,652	238,575	6,522,198		6,760,773
	138,701		138,701		130,556		130,556
	4,500		4,500				
750	727,374		728,124	750	407,710		408,460
10,130	459,457		469,587	9,982	405,027		415,009
	11,083		11,083		5,733		5,733
484,970	20,055,396	-	20,540,366	459,328	19,210,386	-	19,669,714
5,125,686			5,125,686	4,809,316			4,809,316
115,711			115,711	3,227			3,227
175,074			175,074	138,815			138,815
651,537			651,537	351,631			351,631
699,257			699,257	421,614			421,614
20,500			20,500	6,684			6,684
25,674			25,674	19,449			19,449
6,813,439	-	-	6,813,439	5,750,736	-	-	5,750,736

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Administrative Information Technology:								
Salaries	$ 1,406,457			$ 1,406,457	$ 152,100			$ 152,100
Purchased professional services	3,500			3,500	267,361			267,361
Purchased professional and technical services	619,500			619,500	185,943			185,943
Other purchased services	20,000			20,000	62,206			62,206
Travel					4,000			4,000
Miscellaneous purchased services					20,000			20,000
Supplies and materials	20,000			20,000	91,204			91,204
Total administrative information technology:	2,069,457	-	-	2,069,457	782,814	-	-	782,814
Required maintenance for school facilities:								
Salaries	4,979,786			4,979,786	(550,000)			(550,000)
Cleaning, repair and maintenance services	9,369,500			9,369,500	883,317			883,317
General supplies	1,200,000			1,200,000	291,210			291,210
Total required maintenance for school facilities	15,549,286	-	-	15,549,286	624,527	-	-	624,527
Custodial services:								
Salaries	16,904,279			16,904,279	460			460
Purchased professional and technical services	478,000			478,000	181,107			181,107
Cleaning, repair and maintenance services	994,476			994,476	154,613			154,613
Rentals					1,608,244			1,608,244
Rental of land and buildings other than lease purchase	2,250,290			2,250,290	(1,488,575)			(1,488,575)
Other purchased property	1,115,222			1,115,222	26,465			26,465
Insurance	2,036,661			2,036,661				
Travel					83,000			83,000
Miscellaneous purchased services	6,584,314			6,584,314	(133,559)			(133,559)
Supplies and materials	1,147,000			1,147,000	49,205			49,205
Natural gas	1,922,109			1,922,109	329,099			329,099
Electricity	7,494,797			7,494,797	81,542			81,542
Oil	1,619,087			1,619,087	80,736			80,736
Other Expenses					133			133
Total custodial services:	42,546,235	-	-	42,546,235	972,470	-	-	972,470
Care and upkeep of grounds:								
Salaries	475,298			475,298				
Total care and upkeep of grounds	475,298	-	-	475,298	-	-	-	-
Security:								
Salaries	1,671,429	$ 5,598,895		7,270,324	(510,000)	$ (111,553)		(621,553)
Purchased professional and technical services	8,500			8,500				
Cleaning, repair and maintenance services	5,000			5,000	(1,934)			(1,934)
General supplies	11,000	10,647		21,647	14,208	(1,465)		12,743
Total security	1,695,929	5,609,542	-	7,305,471	(497,726)	(113,018)	-	(610,744)
Student transportation services:								
Salaries for pupil transportation - (between home and school) - regular	1,474,814			1,474,814	80,000			80,000
Salaries for pupil transportation - (between home and school) - special	362,075			362,075	15,000			15,000
Salaries for pupil transportation - (other than bet. home & school)	620,610			620,610	17,800			17,800
Purchased professional - technical services	18,000			18,000				
Cleaning, repair and maintenance services	290,000			290,000	33,576			33,576
Contracted services - aid in lieu of payments - nonpublic schools	892,840			892,840	7,520			7,520
Contracted services - (between home and school) - vendors	846,440			846,440				
Contracted services - (other than between home and school) - vendors	310,879	312,382		623,261	(59,799)	44,076		(15,723)
Contracted services - (special education students) - vendors	8,547,560			8,547,560	460,394			460,394
Contracted services - (Special education students) - joint agreement	333,206			333,206	280,534			280,534
Travel					2,500			2,500
Miscellaneous purchased services - transportation	10,500			10,500	(2,288)			(2,288)
Supplies and materials	168,900			168,900	(136,921)			(136,921)
Energy (heat and electricity)					175,465			175,465
Other objects	3,950			3,950				
Total student transportation services	13,879,774	312,382	-	14,192,156	873,781	44,076	-	917,857
Allocated employee benefits:								
Regular programs - instruction:								
Social security contribution	635,537			635,537	(34,940)			(34,940)
Other retirement contributions	2,259,373			2,259,373	(453,583)			(453,583)
Health benefits	497,545			497,545	209,482		35,637	245,119
Tuition reimbursement	460,000			460,000	13,006			13,006
Total regular programs - instruction	3,852,455	-	-	3,852,455	(266,035)	-	35,637	(230,398)
Special programs - instruction:								
Social security contribution	89,451			89,451	(3,526)			(3,526)
Other retirement contributions	1,906,077			1,906,077	(757,803)			(757,803)
Health benefits	553,815			553,815	96,200			96,200
Total special programs - instruction	2,549,343	-	-	2,549,343	(665,129)	-	-	(665,129)
Other instructional programs - instruction:								
Social security contribution	170,132			170,132	5,126			5,126
Other retirement contributions					63,003			63,003
Health benefits	14,851			14,851	(14,851)			(14,851)
Total other instructional programs - instruction	184,983	-	-	184,983	53,278	-	-	53,278

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 1,558,557			$ 1,558,557	$ 1,539,550			$ 1,539,550
270,861			270,861	137,510			137,510
805,443			805,443	596,678			596,678
82,206			82,206	43,845			43,845
4,000			4,000	2,441			2,441
20,000			20,000	19,503			19,503
111,204			111,204	106,658			106,658
2,852,271	-	-	2,852,271	2,446,185	-	-	2,446,185
4,429,786			4,429,786	4,086,186			4,086,186
10,252,817			10,252,817	7,987,078			7,987,078
1,491,210	-	-	1,491,210	1,118,733			1,118,733
16,173,813	-	-	16,173,813	13,191,997	-	-	13,191,997
16,904,739			16,904,739	16,807,295			16,807,295
659,107			659,107	222,289			222,289
1,149,089			1,149,089	517,655			517,655
1,608,244			1,608,244	1,410,338			1,410,338
761,715			761,715	728,238			728,238
1,141,687			1,141,687	785,198			785,198
2,036,661			2,036,661	1,954,383			1,954,383
83,000			83,000	4,035			4,035
6,450,755			6,450,755	5,501,866			5,501,866
1,196,205			1,196,205	1,102,172			1,102,172
2,251,208			2,251,208	590,757			590,757
7,576,339			7,576,339	6,116,566			6,116,566
1,699,823			1,699,823	1,672,740			1,672,740
133			133	133			133
43,518,705	-	-	43,518,705	37,413,665	-	-	37,413,665
475,298			475,298	440,557			440,557
475,298	-	-	475,298	440,557	-	-	440,557
1,161,429	$ 5,487,342		6,648,771	691,823	$ 5,300,515		5,992,338
8,500			8,500	1,835			1,835
3,066			3,066	2,235			2,235
25,208	9,182		34,390	15,978	4,634		20,612
1,198,203	5,496,524	-	6,694,727	711,871	5,305,149	-	6,017,020
1,554,814			1,554,814	1,549,376			1,549,376
377,075			377,075	367,492			367,492
638,410			638,410	635,116			635,116
18,000			18,000	6,050			6,050
323,576			323,576	241,893			241,893
900,360			900,360	647,810			647,810
846,440			846,440	846,435			846,435
251,080	356,458		607,538	186,536	265,818		452,354
9,007,954			9,007,954	8,263,725			8,263,725
613,740			613,740	441,382			441,382
2,500			2,500	767			767
8,212			8,212	8,212			8,212
31,979			31,979	16,285			16,285
175,465			175,465	92,494			92,494
3,950			3,950	529			529
14,753,555	356,458	-	15,110,013	13,304,102	265,818	-	13,569,920
600,597			600,597	460,310			460,310
1,805,790			1,805,790	1,800,000			1,800,000
707,027		$ 35,637	742,664	634,227		$ 35,637	669,864
473,006			473,006	451,485			451,485
3,586,420	-	35,637	3,622,057	3,346,022	-	35,637	3,381,659
85,925			85,925	75,135			75,135
1,148,274			1,148,274	668,338			668,338
650,015			650,015	645,793			645,793
1,884,214	-	-	1,884,214	1,389,266	-	-	1,389,266
175,258			175,258	83,799			83,799
63,003			63,003	25,000			25,000
238,261	-	-	238,261	108,799	-	-	108,799

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Attendance and social work services:								
Social security contribution	$ 8,940			$ 8,940	$ 2,800			$ 2,800
Health benefits	34,157			34,157	(500)			(500)
Total attendance and social work services	43,097	-	-	43,097	2,300	-	-	2,300
Health services:								
Social security contribution	10,490			10,490	(4,600)			(4,600)
Health benefits	60,196			60,196	(31,900)			(31,900)
Total health services	70,686	-	-	70,686	(36,500)	-	-	(36,500)
Central services:								
Social security contribution	365,619			365,619	(4,000)			(4,000)
Other retirement contributions	1,035,799			1,035,799	(300,000)			(300,000)
Health benefits	930,264			930,264	(85,800)			(85,800)
Total central services	2,331,682	-	-	2,331,682	(389,800)	-	-	(389,800)
Administrative information technology:								
Social security contribution	107,594			107,594	14,200			14,200
Other retirement contributions	275,942			275,942				
Health benefits	260,324			260,324	40,600			40,600
Total administrative information technology	643,860	-	-	643,860	54,800	-	-	54,800
Other support student related services:								
Social security contribution	4,590			4,590				
Health benefits	274,935			274,935	63,100			63,100
Total other support student related services	279,525	-	-	279,525	63,100	-	-	63,100
Other support services - extraordinary services:								
Social security contribution	143,029			143,029	(25,000)			(25,000)
Other retirement contributions	297,046			297,046	(190,000)			(190,000)
Health benefits	760,310			760,310	(123,100)			(123,100)
Total other support services - extraordinary services	1,200,385	-	-	1,200,385	(338,100)	-	-	(338,100)
Other support students - guidance:								
Social security contribution	1,913			1,913	2,515			2,515
Health benefits	50,855			50,855	(12,899)			(12,899)
Total other support students - guidance	52,768	-	-	52,768	(10,384)	-	-	(10,384)
Other support students - child study team:								
Social security contribution	16,448			16,448	(2,300)			(2,300)
Health benefits	1,964,611			1,964,611	91,750			91,750
Total other support students - child study team	1,981,059	-	-	1,981,059	89,450	-	-	89,450
Improvement of instruction services:								
Social security contribution	186,887			186,887	26,120			26,120
Other retirement contributions	453,558			453,558	(248,500)			(248,500)
Health benefits	1,358,913			1,358,913	(181,120)			(181,120)
Tuition reimbursement	35,000			35,000	12,469			12,469
Total improvement of instruction services	2,034,358	-	-	2,034,358	(391,031)	-	-	(391,031)
Educational media services/school library:								
Social security contribution	5,717			5,717	1,000			1,000
Health benefits	15,916			15,916	3,800			3,800
Total educational media services/school library:	21,633	-	-	21,633	4,800	-	-	4,800
Support services - general administration:								
Social security contribution	168,656			168,656	2,900			2,900
Other retirement contributions	1,459,970			1,459,970	(500,000)			(500,000)
Health benefits	585,472			585,472	(48,500)			(48,500)
Tuition reimbursement	10,000			10,000	(10,000)			(10,000)
Other Employee Benefits	9,000			9,000				
Total support services - general administration:	2,233,098	-	-	2,233,098	(555,600)	-	-	(555,600)
Support services - school administration:								
Social security contribution	1,680			1,680	18,100			18,100
Other retirement contributions	1,405,102			1,405,102	(500,000)			(500,000)
Health benefits	7,283			7,283	44,500			44,500
Tuition reimbursement	5,000			5,000	(4,978)			(4,978)
Total support services - school administration:	1,419,065	-	-	1,419,065	(442,378)	-	-	(442,378)
Required maintenance for school facilities:								
Social security contribution	380,953			380,953	(2,600)			(2,600)
Other retirement contributions	774,818			774,818				
Health benefits	893,562			893,562	(96,700)			(96,700)
Total required maintenance for school facilities	2,049,333	-	-	2,049,333	(99,300)	-	-	(99,300)
Custodial services:								
Social security contribution	1,293,176			1,293,176	(30,000)			(30,000)
Other retirement contributions	2,365,385			2,365,385	(1,146,405)			(1,146,405)
Health benefits	3,874,036			3,874,036	(14,501)			(14,501)
Other Employee Benefits	164,000			164,000				
Total custodial services	7,696,597	-	-	7,696,597	(1,190,906)	-	-	(1,190,906)
Care and upkeep of grounds:								
Social security contribution	36,360			36,360	1,600			1,600
Other retirement contributions	87,945			87,945				
Health benefits	145,909			145,909	3,800			3,800
Total care and upkeep of grounds	270,214	-	-	270,214	5,400	-	-	5,400

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 11,740			$ 11,740	$ 9,458			$ 9,458
33,657			33,657	31,563			31,563
45,397	-	-	45,397	41,021	-	-	41,021
5,890			5,890	4,728			4,728
28,296			28,296	28,284			28,284
34,186	-	-	34,186	33,012	-	-	33,012
361,619			361,619	336,060			336,060
735,799			735,799	735,500			735,500
844,464			844,464	818,944			818,944
1,941,882	-	-	1,941,882	1,890,504	-	-	1,890,504
121,794			121,794	115,008			115,008
275,942			275,942	264,500			264,500
300,924			300,924	287,202			287,202
698,660	-	-	698,660	666,710	-	-	666,710
4,590			4,590	1,907			1,907
338,035			338,035	322,093			322,093
342,625	-	-	342,625	324,000	-	-	324,000
118,029			118,029	117,721			117,721
107,046			107,046	100,000			100,000
637,210			637,210	636,887			636,887
862,285	-	-	862,285	854,608	-	-	854,608
4,428			4,428	3,898			3,898
37,956			37,956	37,894			37,894
42,384	-	-	42,384	41,792	-	-	41,792
14,148			14,148	13,860			13,860
2,056,361			2,056,361	1,975,355			1,975,355
2,070,509	-	-	2,070,509	1,989,215	-	-	1,989,215
213,007			213,007	170,851			170,851
205,058			205,058	200,000			200,000
1,177,793			1,177,793	1,024,520			1,024,520
47,469			47,469	46,263			46,263
1,643,327	-	-	1,643,327	1,441,634	-	-	1,441,634
6,717			6,717	6,570			6,570
19,716			19,716	16,564			16,564
26,433	-	-	26,433	23,134	-	-	23,134
171,556			171,556	167,752			167,752
959,970			959,970	959,676			959,676
536,972			536,972	501,276			501,276
9,000			9,000				
1,677,498	-	-	1,677,498	1,628,704	-	-	1,628,704
19,780			19,780	17,787			17,787
905,102			905,102	905,000			905,000
51,783			51,783	37,822			37,822
22			22				
976,687	-	-	976,687	960,609	-	-	960,609
378,353			378,353	298,606			298,606
774,818			774,818	774,800			774,800
796,862			796,862	745,894			745,894
1,950,033	-	-	1,950,033	1,819,300	-	-	1,819,300
1,263,176			1,263,176	1,259,672			1,259,672
1,218,980			1,218,980	1,218,900			1,218,900
3,859,535			3,859,535	3,829,223			3,829,223
164,000			164,000				
6,505,691	-	-	6,505,691	6,307,795	-	-	6,307,795
37,960			37,960	33,695			33,695
87,945			87,945	85,550			85,550
149,709			149,709	145,920			145,920
275,614	-	-	275,614	265,165	-	-	265,165

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Security:								
Social security contribution	$ 127,864			$ 127,864	$ (36,600)			$ (36,600)
Other retirement contributions	1,212,185			1,212,185	(441,400)			(441,400)
Health benefits	181,632			181,632	28,400			28,400
Other employee benefits	60,600			60,600	28,882			28,882
Total security	1,582,281	-	-	1,582,281	(420,718)	-	-	(420,718)
Student transportation services:								
Social security contribution	187,998			187,998	15,000			15,000
Other retirement contributions	374,528			374,528	(217,739)			(217,739)
Health benefits	460,706			460,706	50,200			50,200
Other Employee Benefits	20,197			20,197	1,396			1,396
Total student transportation services	1,043,429	-	-	1,043,429	(151,143)	-	-	(151,143)
Unallocated employee benefits:								
Personal services - health benefits	100,000	$ 47,414,008		47,514,008	49,000	$ 3,397,578		3,446,578
Group insurance	140,000			140,000	(140,000)			(140,000)
TPAF contribution					115,000			115,000
Other retirement contributions					99,500			99,500
Workers' compensation	4,085,653			4,085,653	2,292,000			2,292,000
Total unallocated employee benefits	4,325,653	47,414,008	-	51,739,661	2,415,500	3,397,578	-	5,813,078
On-Behalf TPAF pension contributions (non-budgeted)								
Reimbursed TPAF social security contributions (non budgeted)								
Total on-behalf contributions	-	-	-	-	-	-	-	-
Total undistributed expenditures	187,470,890	91,876,131	-	279,347,021	268,032	2,850,050	$ 35,637	3,153,719
TOTAL EXPENDITURES - CURRENT EXPENSE	214,589,286	299,318,413	-	513,907,699	4,086,212	895,226	35,637	5,017,075
CAPITAL OUTLAY:								
Equipment:								
Kindergarten		44,000		44,000				
Grades 1 - 5		338,900		338,900		85,210		85,210
Grades 6 - 8		116,150		116,150		33,806		33,806
Grades 9 - 12	20,830	105,500		126,330	5,349	(52,827)		(47,478)
Special education - instruction:								
Language and/or learning disabilities		12,000		12,000				
Resource room/resource center		12,000		12,000				
Undistributed expenditures:								
Instruction					13,005			13,005
Security					75,749			75,749
General administration	120,000			120,000	9,920			9,920
School administration		89,000		89,000		(6,921)		(6,921)
Central services	10,600			10,600				
Administrative information technology	30,000			30,000	(2,156)			(2,156)
Educational media/library services		13,000		13,000				
Custodial services	242,415			242,415	6,300			6,300
Non-instructional equipment						91		91
Student transportation					209,626			209,626
Student transportation services - school buses special					155,301			155,301
Total equipment	423,845	730,550	-	1,154,395	473,094	59,359	-	532,453
Facilities acquisition and construction services:								
Architect/engineering services	118,000			118,000	416,312			416,312
Other professional/technical services					63,084			63,084
Construction services	3,087,000			3,087,000	4,650,068			4,650,068
Total facilities acquisition and construction services	3,205,000	-	-	3,205,000	5,129,464	-	-	5,129,464
TOTAL CAPITAL OUTLAY	3,628,845	730,550	-	4,359,395	5,602,558	59,359	-	5,661,917
SPECIAL SCHOOLS:								
Accredited evening/adult high school/post graduation - instruction:								
Salaries of teachers					638			638
General supplies					2,728			2,728
Textbooks					2,452			2,452
Total accredited evening/adult high school/post graduation - instruction	-	-	-	-	5,818	-	-	5,818

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 91,264			$ 91,264	$ 65,373			$ 65,373
770,785			770,785	770,750			770,750
210,032			210,032	203,724			203,724
89,482			89,482	27,530			27,530
1,161,563	-	-	1,161,563	1,067,377	-	-	1,067,377
202,998			202,998	195,723			195,723
156,789			156,789	100,000			100,000
510,906			510,906	498,768			498,768
21,593			21,593	3,246			3,246
892,286	-	-	892,286	797,737	-	-	797,737
149,000	$ 50,811,586		50,960,586	147,045	$ 50,061,965		50,209,010
115,000			115,000	85,550			85,550
99,500			99,500	89,626			89,626
6,377,653			6,377,653	7,335,736			7,335,736
6,741,153	50,811,586	-	57,552,739	7,657,957	50,061,965	-	57,719,922
				35,156,783			35,156,783
				19,780,702			19,780,702
-	-	-	-	54,937,485	-	-	54,937,485
187,738,922	94,726,181	$ 35,637	282,500,740	223,155,967	91,846,927	$ 35,637	315,038,531
218,675,498	300,213,639	35,637	518,924,774	251,480,223	289,152,778	35,637	540,668,638
	44,000		44,000		39,461		39,461
	424,110		424,110		323,434		323,434
	149,956		149,956		102,586		102,586
26,179	52,673		78,852	21,734	47,562		69,296
	12,000		12,000		12,000		12,000
	12,000		12,000		11,995		11,995
13,005			13,005	13,005			13,005
75,749			75,749	75,749			75,749
129,920			129,920	60,334			60,334
	82,079		82,079		72,583		72,583
10,600			10,600				
27,844			27,844	27,458			27,458
	13,000		13,000		12,418		12,418
248,715			248,715	83,638			83,638
	91		91				
209,626			209,626	209,626			209,626
155,301			155,301				
896,939	789,909	-	1,686,848	491,544	622,039	-	1,113,583
534,312			534,312	107,274			107,274
63,084			63,084	57,297			57,297
7,737,068			7,737,068	3,014,224			3,014,224
8,334,464	-	-	8,334,464	3,178,795	-	-	3,178,795
9,231,403	789,909	-	10,021,312	3,670,339	622,039	-	4,292,378
638			638				
2,728			2,728				
2,452			2,452	2,424			2,424
5,818	-	-	5,818	2,424	-	-	2,424

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
Evening school for the foreign born - local - instruction:								
Salaries of teachers	$ 139,528			$ 139,528	$ 82,730			$ 82,730
Other salaries for instruction	70,162			70,162	(24,350)			(24,350)
Total evening school for the foreign born - local - instruction:	209,690	-	-	209,690	58,380	-	-	58,380
Evening school for the foreign born - local - support services								
Salaries	73,680			73,680	(72,930)			(72,930)
Salaries of secretarial and clerical assistants					11,400			11,400
Personal services - employee benefits	34,609			34,609	(34,609)			(34,609)
Total evening school for the foreign born - local - support services	108,289	-	-	108,289	(96,139)	-	-	(96,139)
TOTAL SPECIAL SCHOOLS	317,979	-	-	317,979	(31,941)	-	-	(31,941)
Charter schools	51,108,225	-	-	51,108,225	(2,591,209)	-	-	(2,591,209)
Total expenditures	269,644,335	$ 300,048,963	-	$ 569,693,298	$ 7,065,620	$ 954,585	$ 35,637	$ 8,055,842
Excess (deficiency) of revenues over (under) expenditures	259,190,895	(300,048,963)	-	(40,858,068)	(7,065,620)	(954,585)	-	(8,020,205)
Other financing sources (uses):								
Transfers in - contribution to school based budget-general fund		290,190,895		290,190,895		5,056,208		5,056,208
Transfers in - contribution to school based budget-general fund - encumbrances 12/13								
Transfers in - contribution to school based budget-special revenue fund		9,858,068		9,858,068		(5,056,208)		(5,056,208)
Transfers in - capital projects fund								
Transfers out - contribution to school based budget	(290,190,895)			(290,190,895)	(5,056,208)			(5,056,208)
Transfers out - contribution to school based budget - encumbrances 12/13								
Total other financing sources (uses)	(290,190,895)	300,048,963	-	9,858,068	(5,056,208)	-	-	(5,056,208)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(31,000,000)	-	-	(31,000,000)	(12,121,828)	(954,585)	-	(13,076,413)
Fund balances, July 1	71,047,662	954,585	-	72,002,247	-	-	-	-
Fund balances, June 30	$ 40,047,662	$ 954,585	$ -	$ 41,002,247	$ (12,121,828)	$ (954,585)	$ -	$ (13,076,413)
Recapitulation of (Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses								
Adjustment for prior year encumbrances					$ (11,203,355)	$ (954,585)		$ (12,157,940)
Budgeted fund balance - operating	$ (30,000,000)			$ (30,000,000)				
Budgeted fund balance - capital reserve					(918,473)			(918,473)
Budgeted fund balance - tuition reserve	(1,000,000)	-	-	(1,000,000)				
	$ (31,000,000)	$ -	$ -	$ (31,000,000)	$ (12,121,828)	$ (954,585)	$ -	$ (13,076,413)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund Fund 18	Total General Fund
$ 222,258			$ 222,258	$ 222,241			$ 222,241
45,812			45,812	45,543			45,543
268,070	-	-	268,070	267,784	-	-	267,784
750			750	109			109
11,400			11,400	11,370			11,370
12,150	-	-	12,150	11,479	-	-	11,479
286,038	-	-	286,038	281,687	-	-	281,687
48,517,016			48,517,016	45,416,585			45,416,585
276,709,955	$ 301,003,548	$ 35,637	577,749,140	300,848,834	$ 289,774,817	$ 35,637	590,659,288
252,125,275	(301,003,548)	-	(48,878,273)	286,903,306	(289,774,817)	-	(2,871,511)
	295,247,103		295,247,103		284,192,183		284,192,183
					543,111		543,111
	4,801,860		4,801,860		4,630,146		4,630,146
				328			328
(295,247,103)			(295,247,103)	(284,192,183)			(284,192,183)
				(543,111)			(543,111)
(295,247,103)	300,048,963	-	4,801,860	(284,734,966)	289,365,440	-	4,630,474
(43,121,828)	(954,585)	-	(44,076,413)	2,168,340	(409,377)	-	1,758,963
71,047,662	954,585	-	72,002,247	71,047,662	954,585	-	72,002,247
$ 27,925,834	$ -	$ -	$ 27,925,834	$ 73,216,002	$ 545,208	$ -	$ 73,761,210
$ (11,203,355)	$ (954,585)		$ (12,157,940)	$ (11,203,355)	$ (954,585)		$ (12,157,940)
(30,000,000)			(30,000,000)	13,090,168			13,090,168
(918,473)			(918,473)	1,281,527			1,281,527
(1,000,000)			(1,000,000)	(1,000,000)	545,208		(454,792)
$ (43,121,828)	$ (954,585)	$ -	$ (44,076,413)	$ 2,168,340	$ (409,377)	$ -	$ 1,758,963

JERSEY CITY PUBLIC SCHOOLS
Education Jobs Fund Program
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Federal sources:					
Education jobs fund		$ 35,637	$ 35,637	$ 35,637	
Total - federal sources	-	35,637	35,637	35,637	
Total revenues	-	35,637	35,637	35,637	
EXPENDITURES -					
Allocated employee benefits:					
Regular programs - instruction					
Health benefits		35,637	35,637	35,637	
Total regular programs - instruction	-	35,637	35,637	35,637	
Total undistributed expenditures	-	35,637	35,637	35,637	
Total expenditures	-	35,637	35,637	35,637	
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources		$ 483,319	$ 483,319	$ 174,854	$ 308,465
State Sources	$ 67,965,154	(396,175)	67,568,979	64,494,696	3,074,283
Federal Sources	33,529,941	17,873,578	51,403,519	36,334,214	15,069,305
Total revenues	101,495,095	17,960,722	119,455,817	101,003,764	18,452,053
EXPENDITURES:					
Instruction:					
Salaries of Teachers	$ 34,796,556	$ (10,180,670)	$ 24,615,886	$ 20,542,168	$ 4,073,718
Other Salaries for Instruction	8,197,068	(1,216,109)	6,980,959	6,392,632	588,327
Purchased Professional & Technical Services		357,717	357,717	333,477	24,240
Purchased Prof Educational Services		1,730,208	1,730,208	1,485,804	244,404
Other Purchased Services	110,700	1,003,580	1,114,280	644,430	469,850
Tuition		5,500,000	5,500,000	5,412,121	87,879
General Supplies	328,000	7,968,207	8,296,207	6,204,800	2,091,407
Textbooks		237,412	237,412	185,718	51,694
Other Objects		205,156	205,156	125,276	79,880
Total instruction	43,432,324	5,605,501	49,037,825	41,326,426	7,711,399
Support services:					
Salaries of Supervisors of Instruction	1,582,937	(59,519)	1,523,418	1,157,402	366,016
Salaries of Program Directors	274,359	16,107	290,466	280,427	10,039
Salaries of Professional Staff	4,481,463	(675,780)	3,805,683	3,691,605	114,078
Salaries of Secretarial & Clerical Assistant	534,130	93,778	627,908	430,563	197,345
Other Salaries	1,124,199	3,214,100	4,338,299	2,564,135	1,774,164
Salareis of Community Parent Involvement Specialists	97,660		97,660	91,890	5,770
Salaries of Masters Teachers	1,753,125	(33,000)	1,720,125	1,643,251	76,874
Personal Services - Employee Benefits	8,600,657	2,570,671	11,171,328	9,353,006	1,818,322
Purchased Professional & Technical Services		1,248,042	1,248,042	1,079,806	168,236
Purchased Professional - Educational Services		5,232,313	5,232,313	2,594,672	2,637,641
Purchased Professional - Educational Services - pre-k	27,212,100		27,212,100	27,138,533	73,567
Other Purchased Professional Education Services	181,363		181,363	110,071	71,292
Other Purchased Professional Services	124,146	(456)	123,690	53,098	70,592
Rentals	722,415	14,069	736,484	488,222	248,262
Other Purchased Services		1,200,230	1,200,230	595,127	605,103
Contracted Services - Transportation (Bet. Home & School)	575,048		575,048	575,047	1
Contracted Services - Transportation (Field Trips)	73,800	3,737	77,537	53,316	24,221
Tuition		30,008	30,008	30,008	
Travel	24,317	21,041	45,358	6,733	38,625
Supplies and Materials	289,484	2,298,317	2,587,801	1,361,529	1,226,272
Other Object	50,000	95,864	145,864	69,566	76,298
Indirect costs		22,740	22,740	16,493	6,247
Total support services	47,701,203	15,292,262	62,993,465	53,384,500	9,608,965
Facilities acquisition and construction services:					
Instructional equipment	100,000	1,513,862	1,613,862	1,260,930	352,932
Noninstructional equipment	15,000	13,658	28,658	13,262	15,396
Total facilities acquisition and const. services	115,000	1,527,520	1,642,520	1,274,192	368,328
Contribution to Charter Schools	388,500		388,500	388,500	
Total expenditures	91,637,027	22,425,283	114,062,310	96,373,618	17,688,692
Other financing (uses)					
Transfer to school based budget - PY Carryover		591,647	591,647		591,647
Transfer to school based budget - Current Year	9,858,068	(5,056,208)	4,801,860	4,630,146	171,714
Total other financing (uses)	9,858,068	(4,464,561)	5,393,507	4,630,146	763,361
Total Outflows	101,495,095	17,960,722	119,455,817	101,003,764	18,452,053
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

Reconciliation to GAAP:	
Last state aid payments not recognized on a GAAP basis	$ (6,127,054)
Fund balance (deficit) per governmental special revenue fund (GAAP) (B-2)	$ (6,127,054)

Exhibit C-3

JERSEY CITY PUBLIC SCHOOLS
Note to Required Supplementary Information
Budget to GAAP Reconciliation

for the Fiscal Year Ended June 30, 2013

		General Fund		Special Revenue Fund
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1]	$ 587,787,777	[C-2]	$ 101,003,764
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.				
Current year				(3,817,373)
Prior year (net of cancellations)				1,609,035
State aid payments recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		40,891,684		6,029,277
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.		(41,426,536)		(6,127,054)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2]	$ 587,252,925	[B-2]	$ 98,697,649
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1]	$ 590,659,288	[C-2]	$ 96,373,618
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.				
Current year				(3,817,373)
Prior year (net of cancellations)				1,609,035
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2]	$ 590,659,288	[B-2]	$ 94,165,280

Supplementary Information

School Level Schedules

Exhibit D-1

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Balance Sheet
June 30, 2013

	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Fund 18	Total General Fund
ASSETS:				
Cash and cash equivalents	$ 42,514,622	$ 13,692,341		$ 56,206,963
Receivables from other governments				
Federal			$ 35,637	35,637
State	45,774,714			45,774,714
Other accounts receivable	204,721	796		205,517
Interfund receivable	2,811,693			2,811,693
Internal balances	35,637		(35,637)	-
Restricted assets:				
Cash and cash equivalents	6,492,608			6,492,608
Total assets	$ 97,833,995	$ 13,693,137	$ -	$ 111,527,132
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Payable to state government	$ 1,061,563			$ 1,061,563
Accounts payable and other current liabilities	6,820,801	$ 939,155		7,759,956
Accrued salaries and wages	4,724,436	12,208,774		16,933,210
Accrued liabilities for insurance claims	12,011,193			12,011,193
Total liabilities	24,617,993	13,147,929	-	37,765,922
Fund balances:				
Restricted fund balance:				
Excess surplus - current year	10,028,684			10,028,684
Excess surplus - designated for subsequent year's expenditures	11,613,285			11,613,285
Capital reserve	6,492,608			6,492,608
Assigned fund balance:				
Year-end encumbrances	9,194,985	545,208		9,740,193
Designated for subsequent year's expenditures	24,386,715			24,386,715
Unassigned fund balance	11,499,725			11,499,725
Total fund balances	73,216,002	545,208	-	73,761,210
Total liabilities and fund balances	$ 97,833,995	$ 13,693,137	$ -	$ 111,527,132

Exhibit D-2

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

District-Wide	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
General Fund Contribution	$ 295,247,103	98.08%	$ 284,192,183	$ 11,054,920
General Fund Reserve for Encumbrances at June 30, 2012	954,585	0.32%	952,488	2,097
Total General Fund Resources	296,201,688	98.40%	285,144,671	11,057,017
Restricted Federal Resources:				
Title I, Part A	4,801,860	1.60%	4,630,146	171,714
Total Restricted Federal Resources	4,801,860	1.60%	4,630,146	171,714
Totals	$ 301,003,548	100.00%	$ 289,774,817	$ 11,228,731

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell # 3	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
General Fund Contribution	$ 5,452,695	97.72%	$ 5,340,731	$ 111,964
General Fund Reserve for Encumbrances at June 30, 2012	14,533	0.26%	14,533	
Total General Fund Resources	5,467,228	97.98%	5,355,264	111,964
Restricted Federal Resources:				
Title I, Part A	112,475	2.02%	110,407	2,068
Total Restricted Federal Resources	112,475	2.02%	110,407	2,068
Totals	$ 5,579,703	100.00%	$ 5,465,671	$ 114,032

Exhibit D-2b

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Frank R. Conwell Middle School # 4				
General Fund Contribution	$ 9,156,843	99.43%	$ 8,534,340	$ 622,503
General Fund Reserve for Encumbrances at June 30, 2012	52,872	0.57%	52,872	
Total General Fund Resources	9,209,715	100.00%	8,587,212	622,503
Totals	$ 9,209,715	100.00%	$ 8,587,212	$ 622,503

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Dr. Michael Conti # 5				
General Fund Contribution	$ 7,359,640	98.11%	$ 6,786,401	$ 573,239
General Fund Reserve for Encumbrances at June 30, 2012	6,037	0.08%	6,037	
Total General Fund Resources	7,365,677	98.19%	6,792,438	573,239
Restricted Federal Resources:				
Title I, Part A	135,771	1.81%	125,209	10,562
Total Restricted Federal Resources	135,771	1.81%	125,209	10,562
Totals	$ 7,501,448	100.00%	$ 6,917,647	$ 583,801

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Jotham W. Wakeman # 6				
General Fund Contribution	$ 8,731,542	97.83%	$ 8,265,014	$ 466,528
General Fund Reserve for Encumbrances at June 30, 2012	31,319	0.35%	31,319	
Total General Fund Resources	8,762,861	98.18%	8,296,333	466,528
Restricted Federal Resources:				
Title I, Part A	162,830	1.82%	153,792	9,038
Total Restricted Federal Resources	162,830	1.82%	153,792	9,038
Totals	$ 8,925,691	100.00%	$ 8,450,125	$ 475,566

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Franklin L. Williams Middle School (Heights) # 7				
General Fund Contribution	$ 9,310,136	97.81%	$ 9,241,713	$ 68,423
General Fund Reserve for Encumbrances at June 30, 2012	70,575	0.74%	70,575	
Total General Fund Resources	9,380,711	98.55%	9,312,288	68,423
Restricted Federal Resources:				
Title I, Part A	138,122	1.45%	137,015	1,107
Total Restricted Federal Resources	138,122	1.45%	137,015	1,107
Totals	$ 9,518,833	100.00%	$ 9,449,303	$ 69,530

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Public school # 8				
General Fund Contribution	$ 8,343,266	98.03%	$ 8,269,769	$ 73,497
General Fund Reserve for Encumbrances at June 30, 2012	2,601	0.03%	2,601	-
Total General Fund Resources	8,345,867	98.06%	8,272,370	73,497
Restricted Federal Resources:				
Title I, Part A	165,419	1.94%	163,659	1,760
Total Restricted Federal Resources	165,419	1.94%	163,659	1,760
Totals	$ 8,511,286	100.00%	$ 8,436,029	$ 75,257

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Martin Luther King Jr. # 11				
General Fund Contribution	$ 7,862,356	97.76%	$ 7,554,168	$ 308,188
General Fund Reserve for Encumbrances at June 30, 2012	16,813	0.21%	16,813	
Total General Fund Resources	7,879,169	97.97%	7,570,981	308,188
Restricted Federal Resources:				
Title I, Part A	163,538	2.03%	156,875	6,663
Total Restricted Federal Resources	163,538	2.03%	156,875	6,663
Totals	$ 8,042,707	100.00%	$ 7,727,856	$ 314,851

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Julia A. Barnes # 12				
General Fund Contribution	$ 5,133,199	97.74%	$ 4,976,096	$ 157,103
General Fund Reserve for Encumbrances at June 30, 2012	18,968	0.36%	18,968	
Total General Fund Resources	5,152,167	98.10%	4,995,064	157,103
Restricted Federal Resources:				
Title I, Part A	99,770	1.90%	96,744	3,026
Total Restricted Federal Resources	99,770	1.90%	96,744	3,026
Totals	$ 5,251,937	100.00%	$ 5,091,808	$ 160,129

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Dr. Ronald Mc Nair Academic High School # 56				
General Fund Contribution	$ 7,100,547	99.21%	$ 7,020,480	$ 80,067
General Fund Reserve for Encumbrances at June 30, 2012	56,827	0.79%	56,827	
Total General Fund Resources	7,157,374	100.00%	7,077,307	80,067
Totals	$ 7,157,374	100.00%	$ 7,077,307	$ 80,067

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Ollie Culbreth Jr. # 14				
General Fund Contribution	$ 6,156,950	98.28%	$ 5,935,938	$ 221,012
General Fund Reserve for Encumbrances at June 30, 2012	25,272	0.40%	25,272	
Total General Fund Resources	6,182,222	98.68%	5,961,210	221,012
Restricted Federal Resources:				
Title I, Part A	82,829	1.32%	79,741	3,088
Total Restricted Federal Resources	82,829	1.32%	79,741	3,088
Totals	$ 6,265,051	100.00%	$ 6,040,951	$ 224,100

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Whitney M. Young Jr. # 15				
General Fund Contribution	$ 7,954,104	97.89%	$ 7,874,123	$ 79,981
General Fund Reserve for Encumbrances at June 30, 2012	12,593	0.15%	12,593	
Total General Fund Resources	7,966,697	98.04%	7,886,716	79,981
Restricted Federal Resources:				
Title I, Part A	159,069	1.96%	157,670	1,399
Total Restricted Federal Resources	159,069	1.96%	157,670	1,399
Totals	$ 8,125,766	100.00%	$ 8,044,386	$ 81,380

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Cornelia F. Bradford # 16				
General Fund Contribution	$ 3,560,295	99.03%	$ 3,406,364	$ 153,931
General Fund Reserve for Encumbrances at June 30, 2012	4,071	0.11%	4,071	
Total General Fund Resources	3,564,366	99.14%	3,410,435	153,931
Restricted Federal Resources:				
Title I, Part A	31,060	0.86%	29,584	1,476
Total Restricted Federal Resources	31,060	0.86%	29,584	1,476
Totals	$ 3,595,426	100.00%	$ 3,440,019	$ 155,407

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Joseph H. Brensinger # 17				
General Fund Contribution	$ 10,069,947	97.05%	$ 9,818,676	$ 251,271
General Fund Reserve for Encumbrances at June 30, 2012	53,272	0.51%	51,272	2,000
Total General Fund Resources	10,123,219	97.56%	9,869,948	253,271
Restricted Federal Resources:				
Title I, Part A	253,186	2.44%	246,850	6,336
Total Restricted Federal Resources	253,186	2.44%	246,850	6,336
Totals	$ 10,376,405	100.00%	$ 10,116,798	$ 259,607

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Public school # 20				
General Fund Contribution	$ 5,337,968	97.50%	$ 5,178,257	$ 159,711
General Fund Reserve for Encumbrances at June 30, 2012	4,199	0.08%	4,199	
Total General Fund Resources	5,342,167	97.58%	5,182,456	159,711
Restricted Federal Resources:				
Title I, Part A	132,242	2.42%	128,526	3,716
Total Restricted Federal Resources	132,242	2.42%	128,526	3,716
Totals	$ 5,474,409	100.00%	$ 5,310,982	$ 163,427

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Rev. Dr. Ercel F. Webb # 22				
General Fund Contribution	$ 6,598,363	97.81%	$ 6,441,289	$ 157,074
General Fund Reserve for Encumbrances at June 30, 2012	625	0.01%	625	
Total General Fund Resources	6,598,988	97.82%	6,441,914	157,074
Restricted Federal Resources:				
Title I, Part A	147,065	2.18%	143,563	3,502
Total Restricted Federal Resources	147,065	2.18%	143,563	3,502
Totals	$ 6,746,053	100.00%	$ 6,585,477	$ 160,576

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Mahatma K. Gandhi # 23				
General Fund Contribution	$ 13,783,965	97.69%	$ 13,495,050	$ 288,915
General Fund Reserve for Encumbrances at June 30, 2012	32,826	0.23%	32,826	
Total General Fund Resources	13,816,791	97.92%	13,527,876	288,915
Restricted Federal Resources:				
Title I, Part A	293,660	2.08%	287,357	6,303
Total Restricted Federal Resources	293,660	2.08%	287,357	6,303
Totals	$ 14,110,451	100.00%	$ 13,815,233	$ 295,218

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Chaplin Charles Watters # 24				
General Fund Contribution	$ 9,389,268	97.42%	$ 9,160,186	$ 229,082
General Fund Reserve for Encumbrances at June 30, 2012	61,776	0.64%	61,776	
Total General Fund Resources	9,451,044	98.06%	9,221,962	229,082
Restricted Federal Resources:				
Title I, Part A	187,304	1.94%	182,445	4,859
Total Restricted Federal Resources	187,304	1.94%	182,445	4,859
Totals	$ 9,638,348	100.00%	$ 9,404,407	$ 233,941

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Nicolas Copernicus # 25				
General Fund Contribution	$ 7,429,400	97.51%	$ 7,095,608	$ 333,792
General Fund Reserve for Encumbrances at June 30, 2012	31,775	0.42%	31,775	
Total General Fund Resources	7,461,175	97.93%	7,127,383	333,792
Restricted Federal Resources:				
Title I, Part A	157,419	2.07%	150,655	6,764
Total Restricted Federal Resources	157,419	2.07%	150,655	6,764
Totals	$ 7,618,594	100.00%	$ 7,278,038	$ 340,556

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Alfred E. Zampella # 27				
General Fund Contribution	$ 9,896,555	97.82%	$ 9,718,506	$ 178,049
General Fund Reserve for Encumbrances at June 30, 2012	17,557	0.17%	17,557	
Total General Fund Resources	9,914,112	97.99%	9,736,063	178,049
Restricted Federal Resources:				
Title I, Part A	203,066	2.01%	199,709	3,357
Total Restricted Federal Resources	203,066	2.01%	199,709	3,357
Totals	$ 10,117,178	100.00%	$ 9,935,772	$ 181,406

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Christa Mc Auliffe # 28				
General Fund Contribution	$ 9,977,845	97.59%	$ 9,394,593	$ 583,252
General Fund Reserve for Encumbrances at June 30, 2012	52,921	0.52%	52,921	
Total General Fund Resources	10,030,766	98.11%	9,447,514	583,252
Restricted Federal Resources:				
Title I, Part A	192,713	1.89%	181,998	10,715
Total Restricted Federal Resources	192,713	1.89%	181,998	10,715
Totals	$ 10,223,479	100.00%	$ 9,629,512	$ 593,967

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Gladys Nunnery # 29				
General Fund Contribution	$ 3,755,336	97.33%	$ 3,680,515	$ 74,821
Total General Fund Resources	3,755,336	97.33%	3,680,515	74,821
Restricted Federal Resources:				
Title I, Part A	103,063	2.67%	100,966	2,097
Total Restricted Federal Resources	103,063	2.67%	100,966	2,097
Totals	$ 3,858,399	100.00%	$ 3,781,481	$ 76,918

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Alexander D. Sullivan # 30				
General Fund Contribution	$ 8,127,374	97.86%	$ 7,524,053	$ 603,321
General Fund Reserve for Encumbrances at June 30, 2012	2,392	0.03%	2,392	
Total General Fund Resources	8,129,766	97.89%	7,526,445	603,321
Restricted Federal Resources:				
Title I, Part A	175,303	2.11%	162,231	13,072
Total Restricted Federal Resources	175,303	2.11%	162,231	13,072
Totals	$ 8,305,069	100.00%	$ 7,688,676	$ 616,393

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Anthony J. Infante # 31				
General Fund Contribution	$ 4,110,116	99.19%	$ 4,009,003	$ 101,113
General Fund Reserve for Encumbrances at June 30, 2012	86	0.00%	86	
Total General Fund Resources	4,110,202	99.19%	4,009,089	101,113
Restricted Federal Resources:				
Title I, Part A	33,649	0.81%	32,739	910
Total Restricted Federal Resources	33,649	0.81%	32,739	910
Totals	$ 4,143,851	100.00%	$ 4,041,828	$ 102,023

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Public school # 33				
General Fund Contribution	$ 4,474,680	98.08%	$ 4,295,127	$ 179,553
General Fund Reserve for Encumbrances at June 30, 2012	6,348	0.14%	6,348	
Total General Fund Resources	4,481,028	98.22%	4,301,475	179,553
Restricted Federal Resources:				
Title I, Part A	81,180	1.78%	77,954	3,226
Total Restricted Federal Resources	81,180	1.78%	77,954	3,226
Totals	$ 4,562,208	100.00%	$ 4,379,429	$ 182,779

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Public school # 34				
General Fund Contribution	$ 6,913,029	97.68%	$ 6,495,275	$ 417,754
General Fund Reserve for Encumbrances at June 30, 2012	28,129	0.40%	28,129	
Total General Fund Resources	6,941,158	98.08%	6,523,404	417,754
Restricted Federal Resources:				
Title I, Part A	136,009	1.92%	127,701	8,308
Total Restricted Federal Resources	136,009	1.92%	127,701	8,308
Totals	$ 7,077,167	100.00%	$ 6,651,105	$ 426,062

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Rafael De J. Cordero # 37				
General Fund Contribution	$ 7,491,445	98.73%	$ 7,388,227	$ 103,218
General Fund Reserve for Encumbrances at June 30, 2012	4,893	0.06%	4,893	
Total General Fund Resources	7,496,338	98.79%	7,393,120	103,218
Restricted Federal Resources:				
Title I, Part A	91,768	1.21%	90,552	1,216
Total Restricted Federal Resources	91,768	1.21%	90,552	1,216
Totals	$ 7,588,106	100.00%	$ 7,483,672	$ 104,434

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: James F. Murray # 38				
General Fund Contribution	$ 8,438,033	97.87%	$ 7,915,543	$ 522,490
General Fund Reserve for Encumbrances at June 30, 2012	13,486	0.16%	13,389	97
Total General Fund Resources	8,451,519	98.03%	7,928,932	522,587
Restricted Federal Resources:				
Title I, Part A	169,421	1.97%	159,339	10,082
Total Restricted Federal Resources	169,421	1.97%	159,339	10,082
Totals	$ 8,620,940	100.00%	$ 8,088,271	$ 532,669

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Dr. Charles P. Defuccio # 39				
General Fund Contribution	$ 5,797,087	98.46%	$ 5,587,942	$ 209,145
General Fund Reserve for Encumbrances at June 30, 2012	5,101	0.09%	5,101	
Total General Fund Resources	5,802,188	98.55%	5,593,043	209,145
Restricted Federal Resources:				
Title I, Part A	85,650	1.45%	82,292	3,358
Total Restricted Federal Resources	85,650	1.45%	82,292	3,358
Totals	$ 5,887,838	100.00%	$ 5,675,335	$ 212,503

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Ezra L. Nolan # 40				
General Fund Contribution	$ 7,131,659	98.76%	$ 6,392,024	$ 739,635
General Fund Reserve for Encumbrances at June 30, 2012	815	0.01%	815	
Total General Fund Resources	7,132,474	98.77%	6,392,839	739,635
Restricted Federal Resources:				
Title I, Part A	89,183	1.23%	79,611	9,572
Total Restricted Federal Resources	89,183	1.23%	79,611	9,572
Totals	$ 7,221,657	100.00%	$ 6,472,450	$ 749,207

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Fred W. Martin # 41				
General Fund Contribution	$ 5,423,256	98.26%	$ 4,772,474	$ 650,782
General Fund Reserve for Encumbrances at June 30, 2012	48,615	0.88%	48,615	
Total General Fund Resources	5,471,871	99.14%	4,821,089	650,782
Restricted Federal Resources:				
Title I, Part A	47,300	0.86%	41,821	5,479
Total Restricted Federal Resources	47,300	0.86%	41,821	5,479
Totals	$ 5,519,171	100.00%	$ 4,862,910	$ 656,261

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Liberty High School # 45				
General Fund Contribution	$ 3,236,157	99.66%	$ 3,046,770	$ 189,387
General Fund Reserve for Encumbrances at June 30, 2012	11,054	0.34%	11,054	
Total General Fund Resources	3,247,211	100.00%	3,057,824	189,387
Totals	$ 3,247,211	100.00%	$ 3,057,824	$ 189,387

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: The Academy I # 50				
General Fund Contribution	$ 5,386,120	98.42%	$ 5,229,375	$ 156,745
General Fund Reserve for Encumbrances at June 30, 2012	14,389	0.26%	14,389	
Total General Fund Resources	5,400,509	98.68%	5,243,764	156,745
Restricted Federal Resources:				
Title I, Part A	72,003	1.32%	70,144	1,859
Total Restricted Federal Resources	72,003	1.32%	70,144	1,859
Totals	$ 5,472,512	100.00%	$ 5,313,908	$ 158,604

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: William L. Dickinson High School # 51				
General Fund Contribution	$ 22,530,427	98.15%	$ 21,977,012	$ 553,415
General Fund Reserve for Encumbrances at June 30, 2012	51,423	0.22%	51,423	
Total General Fund Resources	22,581,850	98.37%	22,028,435	553,415
Restricted Federal Resources:				
Title I, Part A	374,364	1.63%	365,013	9,351
Total Restricted Federal Resources	374,364	1.63%	365,013	9,351
Totals	$ 22,956,214	100.00%	$ 22,393,448	$ 562,766

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: James J. Ferris High School #2				
General Fund Contribution	$ 17,915,875	98.24%	$ 17,574,852	$ 341,023
General Fund Reserve for Encumbrances at June 30, 2012	80,516	0.44%	80,516	
Total General Fund Resources	17,996,391	98.68%	17,655,368	341,023
Restricted Federal Resources:				
Title I, Part A	241,420	1.32%	236,168	5,252
Total Restricted Federal Resources	241,420	1.32%	236,168	5,252
Totals	$ 18,237,811	100.00%	$ 17,891,536	$ 346,275

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Lincoln High School # 53				
General Fund Contribution	$ 11,816,982	98.68%	$ 10,933,925	$ 883,057
General Fund Reserve for Encumbrances at June 30, 2012	36,050	0.30%	36,050	
Total General Fund Resources	11,853,032	98.98%	10,969,975	883,057
Restricted Federal Resources:				
Title I, Part A	122,357	1.02%	113,047	9,310
Total Restricted Federal Resources	122,357	1.02%	113,047	9,310
Totals	$ 11,975,389	100.00%	$ 11,083,022	$ 892,367

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Henry Snyder High School # 54				
General Fund Contribution	$ 11,532,318	98.02%	$ 11,358,009	$ 174,309
General Fund Reserve for Encumbrances at June 30, 2012	72,234	0.61%	72,234	
Total General Fund Resources	11,604,552	98.63%	11,430,243	174,309
Restricted Federal Resources:				
Title I, Part A	161,652	1.37%	158,769	2,883
Total Restricted Federal Resources	161,652	1.37%	158,769	2,883
Totals	$ 11,766,204	100.00%	$ 11,589,012	$ 177,192

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2013

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: JC Infinity Institute # 57				
General Fund Contribution	$ 2,562,325	99.55%	$ 2,504,755	$ 57,570
General Fund Reserve for Encumbrances at June 30, 2012	11,622	0.45%	11,622	
Total General Fund Resources	2,573,947	100.00%	2,516,377	57,570
Totals	$ 2,573,947	100.00%	$ 2,516,377	$ 57,570

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 8,650,663	$ (632,474)	$ 8,018,189	$ 7,933,914	$ 84,275
Grades 1- 5	58,296,924	(971,983)	57,324,941	55,248,260	2,076,681
Grades 6-8	28,053,341	(877,163)	27,176,178	25,971,477	1,204,701
Grades 9-12	36,941,522	(367,272)	36,574,250	36,138,669	435,581
Undistributed Instruction:					
Other Salaries of Instruction	4,513,505	513,839	5,027,344	4,838,237	189,107
Purchased Professional & Educational Services	175,250	(39,825)	135,425	99,765	35,660
Purchased Technical Services	10,000	7,619	17,619	10,829	6,790
Other Purchased Services	832,945	204,729	1,037,674	799,181	238,493
General Supplies	5,851,454	356,745	6,208,199	5,439,772	768,427
Textbooks	621,590	(6,708)	614,882	531,718	83,164
Other Objects	431,136	46,514	477,650	328,308	149,342
Total Regular Programs	144,378,330	(1,765,979)	142,612,351	137,340,130	5,272,221
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	966,983	42,793	1,009,776	987,923	21,853
Other Salaries of Instruction	276,038	112,606	388,644	388,342	302
General Supplies	27,000	3,366	30,366	22,488	7,878
Textbooks	2,000	40	2,040	1,962	78
Total Cognitive - Mild	1,272,021	158,805	1,430,826	1,400,715	30,111
Cognitive - Moderate:					
Salaries of Teachers	967,385	(262,239)	705,146	691,009	14,137
Other Salaries of Instruction	196,248	(6,757)	189,491	189,278	213
General Supplies	8,500	(512)	7,988	7,289	699
Other Objects	1,100		1,100	983	117
Total Cognitive - Moderate	1,173,233	(269,508)	903,725	888,559	15,166
Learning and/or Language Disabilities:					
Salaries of Teachers	3,507,780	(3,386)	3,504,394	3,354,411	149,983
Other Salaries of Instruction	1,216,789	310,983	1,527,772	1,489,719	38,053
Other Purchased Services	4,000	4,987	8,987	8,706	281
General Supplies	90,550	(13,600)	76,950	61,661	15,289
Textbooks	7,700	(5,419)	2,281	2,281	
Total Learning and/or Language Disabilities	4,826,819	293,565	5,120,384	4,916,778	203,606
Auditory Impairments:					
Salaries of Teachers	392,628	(234,854)	157,774	141,991	15,783
Other Salaries of Instruction	78,368	(30,955)	47,413	44,871	2,542
General Supplies	500	(500)			
Total Auditory Impairments	471,496	(266,309)	205,187	186,862	18,325

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Behavioral Disabilities:					
Salaries of Teachers	$ 1,138,222	$ (379,062)	$ 759,160	$ 608,004	$ 151,156
Other Salaries of Instruction	264,117	(30,775)	233,342	213,112	20,230
General Supplies	15,450	(969)	14,481	9,731	4,750
Total Behavioral Disabilities	1,417,789	(410,806)	1,006,983	830,847	176,136
Multiple Disabilities:					
Salaries of Teachers	310,099	(90,832)	219,267	117,830	101,437
Other Salaries of Instruction	118,230	(25,000)	93,230	59,577	33,653
Total Multiple Disabilities	428,329	(115,832)	312,497	177,407	135,090
Resource Room/Resource Center:					
Salaries of Teachers	33,710,826	230,675	33,941,501	33,134,616	806,885
Other Salaries of Instruction	2,726,460	(155,888)	2,570,572	2,330,341	240,231
General Supplies	131,100	(3,967)	127,133	100,736	26,397
Textbooks	5,000	(758)	4,242	4,242	
Total Resource Room/Resource Center	36,573,386	70,062	36,643,448	35,569,935	1,073,513
Autism:					
Salaries of Teachers	2,537,742	291,741	2,829,483	2,749,627	79,856
Other Salaries of Instruction	1,207,015	95,990	1,303,005	1,194,325	108,680
General Supplies	31,276	370	31,646	29,580	2,066
Total Autism	3,776,033	388,101	4,164,134	3,973,532	190,602
Total Special Education	49,939,106	(151,922)	49,787,184	47,944,635	1,842,549
Bilingual Education:					
Salaries of Teachers	11,592,080	(209,767)	11,382,313	10,593,063	789,250
Other Salaries of Instruction	1,124,006	124,508	1,248,514	1,113,241	135,273
General Supplies	89,415	(3,819)	85,596	73,962	11,634
Textbooks	1,200	(697)	503		503
Total Bilingual Education	12,806,701	(89,775)	12,716,926	11,780,266	936,660
School Sponsored Co-curricular Activities:					
Salaries	267,725	56,990	324,715	213,489	111,226
Purchased Services	16,900	1,843	18,743	14,209	4,534
Supplies and Materials	17,700	(1,270)	16,430	12,793	3,637
Other Objects	2,500		2,500	329	2,171
Total School Sponsored Co-curricular Activities	304,825	57,563	362,388	240,820	121,568
School Sponsored Athletics:					
Salaries	13,320	(4,711)	8,609		8,609
Total School Sponsored Athletics	13,320	(4,711)	8,609		8,609
Total Instruction	207,442,282	(1,954,824)	205,487,458	197,305,851	8,181,607

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 177,042	$ 3,029	$ 180,071	$ 170,777	$ 9,294
Salaries of Family Liaisons/Comm Parent Inv. Spe	1,080,316	(8,388)	1,071,928	1,005,948	65,980
Supplies and Materials	8,750	(898)	7,852	5,586	2,266
Total Attendance and Social Work Services	1,266,108	(6,257)	1,259,851	1,182,311	77,540
Health Services:					
Salaries	4,368,282	(83,702)	4,284,580	4,220,799	63,781
Other Purchased Services	150	(150)			
Supplies and Materials	86,250	507	86,757	77,223	9,534
Total Health Services	4,454,682	(83,345)	4,371,337	4,298,022	73,315
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	7,798,474	(254,254)	7,544,220	7,364,144	180,076
Other Salaries	1,127,444	(124,438)	1,003,006	937,635	65,371
Purchased Professional - Educational Services	3,000	(1,500)	1,500		1,500
Other Purchased Services	10,000	2,774	12,774	9,774	3,000
Supplies and Materials	129,250	5,434	134,684	122,470	12,214
Other Objects	9,750	(2,327)	7,423		7,423
Total Other Support Services – Students - Regular	9,077,918	(374,311)	8,703,607	8,434,023	269,584
Educational Media/Library Services:					
Salaries	3,096,833	(10,622)	3,086,211	2,653,790	432,421
Purchased Professional and Technical Services	4,200	(900)	3,300		3,300
Other Purchased Services	6,500	(620)	5,880	5,130	750
Supplies and Materials	459,907	(9,824)	450,083	350,214	99,869
Other Objects	2,329	(1,901)	428	230	198
Total Educational Media/Library Services	3,569,769	(23,867)	3,545,902	3,009,364	536,538
Instructional Staff Training Services:					
Purchased Professional –Education Services	85,190	(48,050)	37,140	15,096	22,044
Other Purchased Professional and Technical Services	3,000		3,000		3,000
Other Purchased Services	45,450	(16,730)	28,720	22,529	6,191
Supplies and Materials	39,800	16,201	56,001	42,094	13,907
Other Objects	500	159	659	170	489
Total Instructional Staff Training Services	173,940	(48,420)	125,520	79,889	45,631
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	11,650,454	211,225	11,861,679	11,739,162	122,517
Salaries of Secretarial and Clerical Assistants	7,156,682	(304,080)	6,852,602	6,522,198	330,404
Other Salaries	122,251	16,450	138,701	130,556	8,145
Purchased Professional and Technical Services	5,000	(500)	4,500		4,500
Other Purchased Services (400-500 series)	523,100	204,274	727,374	407,710	319,664
Supplies and Materials	528,020	(68,563)	459,457	405,027	54,430
Other Objects	12,275	(1,192)	11,083	5,733	5,350
Total Support Services – School Administration	19,997,782	57,614	20,055,396	19,210,386	845,010

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 5,598,895	$ (111,553)	$ 5,487,342	$ 5,300,515	$ 186,827
General Supplies	10,647	(1,465)	9,182	4,634	4,548
Total Security	5,609,542	(113,018)	5,496,524	5,305,149	191,375
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	312,382	44,076	356,458	265,818	90,640
Total Student Transportation Services	312,382	44,076	356,458	265,818	90,640
Unallocated Benefits:					
Health Benefits	47,414,008	3,397,578	50,811,586	50,061,965	749,621
Total Unallocated Benefits	47,414,008	3,397,578	50,811,586	50,061,965	749,621
Total Undistributed Expenditures	91,876,131	2,850,050	94,726,181	91,846,927	2,879,254
Total Expenditures - Current	299,318,413	895,226	300,213,639	289,152,778	11,060,861
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Preschool / Kindergarten	44,000		44,000	39,461	4,539
Grades 1-5	338,900	85,210	424,110	323,434	100,676
Grades 6-8	116,150	33,806	149,956	102,586	47,370
Grades 9-12	105,500	(52,827)	52,673	47,562	5,111
Special Education - Instruction:					
Language and/or Learning Disabilities	12,000		12,000	12,000	
Resource Room/Resource Center	12,000		12,000	11,995	5
Undistributed Expenditures:					
School Administration	89,000	(6,921)	82,079	72,583	9,496
Non-Instructional Equipment		91	91		91
Educational Media/Library Services	13,000		13,000	12,418	582
Total Equipment	730,550	59,359	789,909	622,039	167,870
Total Expenditures - School Based	300,048,963	954,585	301,003,548	289,774,817	11,228,731
Other Financing Sources:					
Transfers In	300,048,963	954,585	301,003,548	289,774,817	11,228,731
Total Other Financing Sources	300,048,963	954,585	301,003,548	289,774,817	11,228,731
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell # 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 359,028	$ (213,826)	$ 145,202	$ 145,202	
Grades 1- 5	2,041,901	134,323	2,176,224	2,113,054	$ 63,170
Undistributed Instruction:					
Other Salaries of Instruction	69,993	42,670	112,663	112,043	620
Other Purchased Services	39,000	(178)	38,822	25,473	13,349
General Supplies	130,000	309	130,309	116,406	13,903
Other Objects	5,500	5,250	10,750	9,445	1,305
Total Regular Programs	2,645,422	(31,452)	2,613,970	2,521,623	92,347
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	98,877	4,835	103,712	103,712	
Other Salaries of Instruction	39,684	33,777	73,461	73,461	
General Supplies	2,000	(560)	1,440	1,176	264
Total Cognitive - Mild	140,561	38,052	178,613	178,349	264
Cognitive - Moderate:					
Salaries of Teachers	55,667	(2,578)	53,089	53,089	
Other Salaries of Instruction	39,684	(33,803)	5,881	5,881	
Total Cognitive - Moderate	95,351	(36,381)	58,970	58,970	
Learning and/or Language Disabilities:					
Salaries of Teachers	104,431	(65,035)	39,396	39,396	
Total Learning and/or Language Disabilities	104,431	(65,035)	39,396	39,396	
Resource Room/Resource Center:					
Salaries of Teachers	274,788	153,190	427,978	427,978	
Total Resource Room/Resource Center	274,788	153,190	427,978	427,978	
Total Special Education	615,131	89,826	704,957	704,693	264
Bilingual Education:					
Salaries of Teachers	261,049	5,346	266,395	266,394	1
Other Salaries of Instruction	75,146	(853)	74,293	74,293	
General Supplies	5,000		5,000	4,400	600
Total Bilingual Education	341,195	4,493	345,688	345,087	601
Total Instruction	3,601,748	62,867	3,664,615	3,571,403	93,212
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	35,762	(881)	34,881	34,802	79
Total Attendance and Social Work Services	35,762	(881)	34,881	34,802	79

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell # 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Health Services:					
Salaries	$ 68,360	$ (3,348)	$ 65,012	$ 65,012	
Supplies and Materials	3,500	(602)	2,898	1,775	$ 1,123
Total Health Services	71,860	(3,950)	67,910	66,787	1,123
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	110,027	200	110,227	110,227	
Supplies and Materials	500		500		500
Total Other Support Services – Students - Regular	110,527	200	110,727	110,227	500
Educational Media/Library Services:					
Salaries	105,477	(3,200)	102,277	102,214	63
Other Purchased Services	2,000	(2,000)			
Supplies and Materials	2,000	(890)	1,110		1,110
Total Educational Media/Library Services	109,477	(6,090)	103,387	102,214	1,173
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	(5,000)			
Other Purchased Services	1,000	(1,000)			
Supplies and Materials	1,500	(150)	1,350	1,128	222
Total Instructional Staff Training Services	7,500	(6,150)	1,350	1,128	222
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	290,652	4,896	295,548	295,548	
Salaries of Secretarial and Clerical Assistants	98,553	(3,783)	94,770	94,095	675
Other Salaries		2,390	2,390	2,390	
Other Purchased Services (400-500 series)		1,233	1,233	1,233	
Supplies and Materials	45,000	(9,248)	35,752	28,437	7,315
Other Objects	650		650		650
Total Support Services – School Administration	434,855	(4,512)	430,343	421,703	8,640
Security					
Salaries	146,075	(2,479)	143,596	143,008	588
Total Security	146,075	(2,479)	143,596	143,008	588
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	5,309	10,309	7,870	2,439
Total Student Transportation Services	5,000	5,309	10,309	7,870	2,439
Unallocated Benefits:					
Health Benefits	903,958	102,627	1,006,585	1,006,529	56
Total Unallocated Benefits	903,958	102,627	1,006,585	1,006,529	56
Total Undistributed Expenditures	1,825,014	84,074	1,909,088	1,894,268	14,820
Total Expenditures - Current	5,426,762	146,941	5,573,703	5,465,671	108,032

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell # 3	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration		$ 6,000	$ 6,000		$ 6,000
Total Equipment		6,000	6,000		6,000
Total Expenditures - School Based	$ 5,426,762	152,941	5,579,703	$ 5,465,671	114,032
Other Financing Sources:					
Transfers In	5,426,762	152,941	5,579,703	5,465,671	114,032
Total Other Financing Sources	5,426,762	152,941	5,579,703	5,465,671	114,032
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell Middle School # 4	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 4,624,088	$ (328,134)	$4,295,954	$4,203,788	$ 92,166
Undistributed Instruction:					
Other Purchased Services		2,240	2,240	2,037	203
General Supplies	251,358	(1,212)	250,146	190,490	59,656
Other Objects	12,850		12,850	10,470	2,380
Total Regular Programs	4,888,296	(327,106)	4,561,190	4,406,785	154,405
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	82,660		82,660	76,570	6,090
Other Salaries of Instruction		27,061	27,061	26,961	100
General Supplies	1,000		1,000	1,000	
Total Cognitive - Mild	83,660	27,061	110,721	104,531	6,190
Learning and/or Language Disabilities:					
Salaries of Teachers	154,543		154,543	154,145	398
Other Salaries of Instruction	41,084	(100)	40,984	38,398	2,586
General Supplies	2,000		2,000	1,999	1
Total Learning and/or Language Disabilities	197,627	(100)	197,527	194,542	2,985
Behavioral Disabilities:					
Salaries of Teachers	82,660		82,660	61,445	21,215
Other Salaries of Instruction	78,768	(25,243)	53,525	49,485	4,040
General Supplies	1,000		1,000	1,000	
Total Behavioral Disabilities	162,428	(25,243)	137,185	111,930	25,255
Resource Room/Resource Center:					
Salaries of Teachers	1,107,185	(131,076)	976,109	827,946	148,163
Other Salaries of Instruction	36,062	55,179	91,241	70,068	21,173
General Supplies	2,000		2,000	2,000	
Total Resource Room/Resource Center	1,145,247	(75,897)	1,069,350	900,014	169,336

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell Middle School # 4	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers		$ 76,324	$ 76,324	$ 76,324	
Other Salaries of Instruction	$ 69,053	(2,145)	66,908	40,746	$ 26,162
General Supplies	1,000		1,000	1,000	
Total Autism	70,053	74,179	144,232	118,070	26,162
Total Special Education	1,659,015	-	1,659,015	1,429,087	229,928
School Sponsored Co-curricular Activities:					
Salaries	12,000		12,000		12,000
Total School Sponsored Co-curricular Activities	12,000		12,000		12,000
Total Instruction	6,559,311	(327,106)	6,232,205	5,835,872	396,333
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162	(312)	35,850	35,760	90
Total Attendance and Social Work Services	36,162	(312)	35,850	35,760	90
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	2,000		2,000	1,998	2
Total Health Services	100,877		100,877	100,875	2
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	285,564	(1,041)	284,523	280,362	4,161
Supplies and Materials	1,800		1,800	1,798	2
Total Other Support Services – Students - Regular	287,364	(1,041)	286,323	282,160	4,163
Educational Media/Library Services:					
Salaries	107,477	1,700	109,177	109,177	
Supplies and Materials	30,000	2,999	32,999	11,460	21,539
Total Educational Media/Library Services	137,477	4,699	142,176	120,637	21,539
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	393,828		393,828	390,482	3,346
Salaries of Secretarial and Clerical Assistants	206,414		206,414	182,380	24,034
Other Salaries	4,800		4,800	4,280	520
Other Purchased Services (400-500 series)	60,000	48,651	108,651	49,134	59,517
Supplies and Materials	24,000		24,000	19,531	4,469
Total Support Services – School Administration	689,042	48,651	737,693	645,807	91,886

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Frank R. Conwell Middle School # 4	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 198,023		$ 198,023	$ 154,015	$ 44,008
Total Security	198,023		198,023	154,015	44,008
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	$ 194	10,194	9,367	827
Total Student Transportation Services	10,000	194	10,194	9,367	827
Unallocated Benefits:					
Health Benefits	1,466,720	(346)	1,466,374	1,402,719	63,655
Total Unallocated Benefits	1,466,720	(346)	1,466,374	1,402,719	63,655
Total Undistributed Expenditures	2,925,665	51,845	2,977,510	2,751,340	226,170
Total Expenditures - Current	9,484,976	(275,261)	9,209,715	8,587,212	622,503
Total Expenditures - School Based	9,484,976	(275,261)	9,209,715	8,587,212	622,503
Other Financing Sources:					
Transfers In	9,484,976	(275,261)	9,209,715	8,587,212	622,503
Total Other Financing Sources	9,484,976	(275,261)	9,209,715	8,587,212	622,503
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Michael Conti # 5	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 120,027	$ 13,898	$ 133,925	$ 130,579	$ 3,346
Grades 1- 5	1,997,350	(63,256)	1,934,094	1,861,522	72,572
Grades 6-8	264,056	93,751	357,807	335,229	22,578
Undistributed Instruction:					
Other Salaries of Instruction	63,662	19,007	82,669	74,271	8,398
Purchased Professional & Educational Services		800	800	800	
Other Purchased Services	2,000	6,288	8,288	7,953	335
General Supplies	197,790	2,680	200,470	194,606	5,864
Textbooks	1,000	369	1,369	1,368	1
Other Objects	9,000	577	9,577	6,177	3,400
Total Regular Programs	2,654,885	74,114	2,728,999	2,612,505	116,494
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	348,228	(2,899)	345,329	345,329	
Other Salaries of Instruction	77,768	55,689	133,457	133,276	181
General Supplies	2,000	1,035	3,035	1,814	1,221
Total Learning and/or Language Disabilities	427,996	53,825	481,821	480,419	1,402
Behavioral Disabilities:					
Salaries of Teachers		41,192	41,192	41,192	
Total Behavioral Disabilities		41,192	41,192	41,192	
Resource Room/Resource Center:					
Salaries of Teachers	815,840	19	815,859	785,889	29,970
General Supplies	2,000		2,000	1,221	779
Total Resource Room/Resource Center	817,840	19	817,859	787,110	30,749
Total Special Education	1,245,836	95,036	1,340,872	1,308,721	32,151
Bilingual Education:					
Salaries of Teachers	1,145,057	(188,772)	956,285	624,605	331,680
Other Salaries of Instruction	144,448		144,448	116,236	28,212
General Supplies	6,100	426	6,526	6,004	522
Total Bilingual Education	1,295,605	(188,346)	1,107,259	746,845	360,414
School Sponsored Co-curricular Activities:					
Salaries	2,400	13,359	15,759	10,959	4,800
Purchased Services	3,600	(622)	2,978	2,977	1
Supplies and Materials	2,000	73	2,073	1,980	93
Total School Sponsored Co-curricular Activities	8,000	12,810	20,810	15,916	4,894

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Michael Conti # 5	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total Instruction	$5,204,326	$ (6,386)	$5,197,940	$ 4,683,987	$ 513,953
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	21,697	14,153	35,850	35,850	
Total Attendance and Social Work Services	21,697	14,153	35,850	35,850	
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	4,000		4,000	3,651	349
Total Health Services	102,877		102,877	102,528	349
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	221,454	199	221,653	221,653	
Total Other Support Services – Students - Regular	221,454	199	221,653	221,653	
Educational Media/Library Services:					
Salaries	110,677	(13,034)	97,643	35,155	62,488
Supplies and Materials	18,000	(2,580)	15,420	15,420	
Total Educational Media/Library Services	128,677	(15,614)	113,063	50,575	62,488
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	278,660	2,385	281,045	280,972	73
Salaries of Secretarial and Clerical Assistants	165,779	(6,639)	159,140	158,582	558
Other Salaries	2,800		2,800	2,800	
Other Purchased Services (400-500 series)	3,000	230	3,230	2,340	890
Supplies and Materials	8,000		8,000	6,563	1,437
Total Support Services – School Administration	458,239	(4,024)	454,215	451,257	2,958
Security					
Salaries	104,579	3,597	108,176	108,176	
Total Security	104,579	3,597	108,176	108,176	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,700		3,700	3,556	144
Total Student Transportation Services	3,700		3,700	3,556	144
Unallocated Benefits:					
Health Benefits	1,214,862	18,012	1,232,874	1,228,980	3,894
Total Unallocated Benefits	1,214,862	18,012	1,232,874	1,228,980	3,894
Total Undistributed Expenditures	2,256,085	16,323	2,272,408	2,202,575	69,833
Total Expenditures - Current	7,460,411	9,937	7,470,348	6,886,562	583,786

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Michael Conti # 5	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	$ 35,000	$ (3,900)	$ 31,100	$ 31,085	$ 15
Total Equipment	35,000	(3,900)	31,100	31,085	15
Total Expenditures - School Based	7,495,411	6,037	7,501,448	6,917,647	583,801
Other Financing Sources:					
Transfers In	7,495,411	6,037	7,501,448	6,917,647	583,801
Total Other Financing Sources	7,495,411	6,037	7,501,448	6,917,647	583,801
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Jotham W. Wakeman # 6	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 563,755	$ (93,083)	$ 470,672	$ 470,672	
Grades 1- 5	2,533,304	391,706	2,925,010	2,800,390	$ 124,620
Undistributed Instruction:					
Other Salaries of Instruction	31,831	119,609	151,440	140,258	11,182
Purchased Professional & Educational Services	13,500	(1,680)	11,820	9,800	2,020
Other Purchased Services	14,600		14,600	11,084	3,516
General Supplies	248,350	30,490	278,840	232,471	46,369
Textbooks	4,700	26,350	31,050	28,367	2,683
Other Objects	7,950	963	8,913	8,657	256
Total Regular Programs	3,417,990	474,355	3,892,345	3,701,699	190,646
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		42,849	42,849	42,849	
Other Salaries of Instruction		29,257	29,257	28,580	677
General Supplies	500		500	290	210
Total Learning and/or Language Disabilities	500	72,106	72,606	71,719	887
Resource Room/Resource Center:					
Salaries of Teachers	845,342	(40,093)	805,249	799,681	5,568
Other Salaries of Instruction	237,704	1,117	238,821	214,427	24,394
General Supplies	300	69	369	369	
Total Resource Room/Resource Center	1,083,346	(38,907)	1,044,439	1,014,477	29,962
Total Special Education	1,083,846	33,199	1,117,045	1,086,196	30,849
Bilingual Education:					
Salaries of Teachers	1,467,882	(546,917)	920,965	891,484	29,481
Other Salaries of Instruction	295,496	(12,000)	283,496	219,742	63,754
General Supplies	2,500	18	2,518	2,217	301
Total Bilingual Education	1,765,878	(558,899)	1,206,979	1,113,443	93,536
School Sponsored Co-curricular Activities:					
Salaries	2,400	960	3,360	2,240	1,120
Total School Sponsored Co-curricular Activities	2,400	960	3,360	2,240	1,120
Total Instruction	6,270,114	(50,385)	6,219,729	5,903,578	316,151

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Jotham W. Wakeman # 6	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 35,762		$ 35,762	$ 35,450	$ 312
Supplies and Materials	1,300		1,300	1,298	2
Total Attendance and Social Work Services	37,062		37,062	36,748	314
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	1,300	$ 766	2,066	1,934	132
Total Health Services	100,177	766	100,943	100,811	132
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	252,845	(3,209)	249,636	249,636	
Supplies and Materials	500		500	402	98
Total Other Support Services – Students - Regular	253,345	(3,209)	250,136	250,038	98
Educational Media/Library Services:					
Salaries	99,877	(6,885)	92,992		92,992
Supplies and Materials	5,000		5,000	3,457	1,543
Total Educational Media/Library Services	104,877	(6,885)	97,992	3,457	94,535
Instructional Staff Training Services:					
Purchased Professional –Education Services	32,400	(27,300)	5,100	5,100	
Other Purchased Services	450		450		450
Total Instructional Staff Training Services	32,850	(27,300)	5,550	5,100	450
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	270,961	6,135	277,096	272,202	4,894
Salaries of Secretarial and Clerical Assistants	159,802	(960)	158,842	152,265	6,577
Other Salaries	2,800		2,800	2,800	
Other Purchased Services (400-500 series)	10,000		10,000	3,248	6,752
Supplies and Materials	25,000	(10,675)	14,325	13,190	1,135
Total Support Services – School Administration	468,563	(5,500)	463,063	443,705	19,358
Security					
Salaries	147,075	7,312	154,387	153,210	1,177
Total Security	147,075	7,312	154,387	153,210	1,177
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	582	6,582	3,868	2,714
Total Student Transportation Services	6,000	582	6,582	3,868	2,714

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Jotham W. Wakeman # 6	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 1,452,310	$ 108,281	$ 1,560,591	$ 1,540,894	$ 19,697
Total Unallocated Benefits	1,452,310	108,281	1,560,591	1,540,894	19,697
Total Undistributed Expenditures	2,602,259	74,047	2,676,306	2,537,831	138,475
Total Expenditures - Current	8,872,373	23,662	8,896,035	8,441,409	454,626
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	22,000	7,656	29,656	8,716	20,940
Total Equipment	22,000	7,656	29,656	8,716	20,940
Total Expenditures - School Based	8,894,373	31,318	8,925,691	8,450,125	475,566
Other Financing Sources:					
Transfers In	8,894,373	31,318	8,925,691	8,450,125	475,566
Total Other Financing Sources	8,894,373	31,318	8,925,691	8,450,125	475,566
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Franklin L. Williams Middle School (Heights) # 7	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 4,050,570	$ (203,617)	$ 3,846,953	$ 3,846,953	
Undistributed Instruction:					
Other Salaries of Instruction		2,827	2,827	2,665	$ 162
Purchased Professional & Educational Services	4,000	(4,000)			
Other Purchased Services	96,490	25,477	121,967	93,720	28,247
General Supplies	139,949	18,285	158,234	150,086	8,148
Textbooks	12,500	(5,676)	6,824	6,824	
Other Objects	15,584	750	16,334	10,465	5,869
Total Regular Programs	4,319,093	(165,954)	4,153,139	4,110,713	42,426
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers		118,283	118,283	118,283	
Other Salaries of Instruction		59,901	59,901	59,901	
Total Cognitive - Mild		178,184	178,184	178,184	
Learning and/or Language Disabilities:					
Salaries of Teachers	157,237	(38,158)	119,079	119,079	
Other Salaries of Instruction	72,141	16,225	88,366	88,284	82
General Supplies	500		500	273	227
Total Learning and/or Language Disabilities	229,878	(21,933)	207,945	207,636	309
Behavioral Disabilities:					
Salaries of Teachers	51,256		51,256	51,196	60
Total Behavioral Disabilities	51,256		51,256	51,196	60
Resource Room/Resource Center:					
Salaries of Teachers	1,339,585	(265,307)	1,074,278	1,074,254	24
Other Salaries of Instruction	194,482	(117,192)	77,290	77,290	
General Supplies	500		500	453	47
Total Resource Room/Resource Center	1,534,567	(382,499)	1,152,068	1,151,997	71
Total Special Education	1,815,701	(226,248)	1,589,453	1,589,013	440
Bilingual Education:					
Salaries of Teachers	165,031	576,939	741,970	741,970	
Other Salaries of Instruction		63,136	63,136	63,136	
General Supplies	500		500	457	43
Total Bilingual Education	165,531	640,075	805,606	805,563	43

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Franklin L. Williams Middle School (Heights) # 7	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 12,918	$ (6,878)	$ 6,040	$ 6,040	
Total School Sponsored Co-curricular Activities	12,918	(6,878)	6,040	6,040	
Total Instruction	6,313,243	240,995	6,554,238	6,511,329	$ 42,909
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162	(1,300)	34,862	34,802	60
Total Attendance and Social Work Services	36,162	(1,300)	34,862	34,802	60
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials		1,075	1,075	1,075	
Total Health Services	98,877	1,075	99,952	99,952	
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	308,417	5,674	314,091	314,081	10
Other Purchased Services	2,000		2,000		2,000
Supplies and Materials	10,100		10,100	9,810	290
Total Other Support Services – Students - Regular	320,517	5,674	326,191	323,891	2,300
Educational Media/Library Services:					
Salaries	93,660	(15,996)	77,664	77,596	68
Supplies and Materials	7,079	(1,582)	5,497	5,431	66
Total Educational Media/Library Services	100,739	(17,578)	83,161	83,027	134
Instructional Staff Training Services:					
Purchased Professional –Education Services	15,000	(15,000)			
Total Instructional Staff Training Services	15,000	(15,000)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	399,722	(2,770)	396,952	396,952	
Salaries of Secretarial and Clerical Assistants	230,018	(31,103)	198,915	198,915	
Other Salaries	4,306	(1,006)	3,300	3,300	
Other Purchased Services (400-500 series)	2,000	28,984	30,984	11,742	19,242
Supplies and Materials	5,000	(242)	4,758	4,757	1
Total Support Services – School Administration	641,046	(6,137)	634,909	615,666	19,243

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Franklin L. Williams Middle School (Heights) # 7	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 143,541	$ 8,671	$ 152,212	$ 152,212	
Total Security	143,541	8,671	152,212	152,212	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,600	386	10,986	6,102	$ 4,884
Total Student Transportation Services	10,600	386	10,986	6,102	4,884
Unallocated Benefits:					
Health Benefits	1,365,920	222,960	1,588,880	1,588,880	
Total Unallocated Benefits	1,365,920	222,960	1,588,880	1,588,880	
Total Undistributed Expenditures	2,732,402	198,751	2,931,153	2,904,532	26,621
Total Expenditures - Current	9,045,645	439,746	9,485,391	9,415,861	69,530
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	31,400	2,042	33,442	33,442	
Total Equipment	31,400	2,042	33,442	33,442	
Total Expenditures - School Based	9,077,045	441,788	9,518,833	9,449,303	69,530
Other Financing Sources:					
Transfers In	9,077,045	441,788	9,518,833	9,449,303	69,530
Total Other Financing Sources	9,077,045	441,788	9,518,833	9,449,303	69,530
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 397,790	$ 100,702	$ 498,492	$ 498,492	
Grades 1- 5	2,326,623	191,476	2,518,099	2,461,924	$ 56,175
Undistributed Instruction:					
Other Salaries of Instruction	67,893	34,945	102,838	102,837	1
Purchased Professional & Educational Services	5,300	(1,925)	3,375	3,375	
Other Purchased Services	7,000		7,000	2,944	4,056
General Supplies	174,206	(3,651)	170,555	167,876	2,679
Textbooks	15,000	3,671	18,671	18,665	6
Other Objects	7,750	386	8,136	7,725	411
Total Regular Programs	3,001,562	325,604	3,327,166	3,263,838	63,328
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	51,458	(51,458)			
Total Cognitive - Mild	51,458	(51,458)			
Cognitive - Moderate:					
Salaries of Teachers		38,717	38,717	38,717	
Total Cognitive - Moderate		38,717	38,717	38,717	
Learning and/or Language Disabilities:					
Salaries of Teachers	61,101	48,851	109,952	109,952	
Other Salaries of Instruction	74,746	(13,548)	61,198	61,198	
General Supplies	4,000		4,000	3,975	25
Total Learning and/or Language Disabilities	139,847	35,303	175,150	175,125	25
Behavioral Disabilities:					
Salaries of Teachers	54,556	(39,105)	15,451	15,451	
Other Salaries of Instruction	33,057	(8,780)	24,277	24,112	165
Total Behavioral Disabilities	87,613	(47,885)	39,728	39,563	165
Resource Room/Resource Center:					
Salaries of Teachers	1,042,820	69,935	1,112,755	1,112,136	619
Other Salaries of Instruction	117,252	50,913	168,165	168,165	
General Supplies	1,400		1,400	1,392	8
Total Resource Room/Resource Center	1,161,472	120,848	1,282,320	1,281,693	627
Total Special Education	1,440,390	95,525	1,535,915	1,535,098	817

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual Education:					
Salaries of Teachers	$ 1,586,528	$ (695,870)	$ 890,658	$ 890,657	$ 1
Other Salaries of Instruction	184,210	49,492	233,702	233,702	
General Supplies	10,000		10,000	9,996	4
Total Bilingual Education	1,780,738	(646,378)	1,134,360	1,134,355	5
Total Instruction	6,222,690	(225,249)	5,997,441	5,933,291	64,150
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	68,337	(31,809)	36,528	36,528	
Supplies and Materials	300		300	293	7
Total Attendance and Social Work Services	68,637	(31,809)	36,828	36,821	7
Health Services:					
Salaries	105,776	101	105,877	105,877	
Supplies and Materials	3,000	(20)	2,980	2,944	36
Total Health Services	108,776	81	108,857	108,821	36
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	108,027	663	108,690	108,269	421
Supplies and Materials	1,100	(1,100)			
Total Other Support Services – Students - Regular	109,127	(437)	108,690	108,269	421
Educational Media/Library Services:					
Salaries	137,644		137,644	137,071	573
Supplies and Materials	12,000	1,949	13,949	13,935	14
Other Objects	2,000	(2,000)			
Total Educational Media/Library Services	151,644	(51)	151,593	151,006	587
Instructional Staff Training Services:					
Other Purchased Professional and Technical Services	3,000		3,000		3,000
Other Purchased Services	8,500	(6,785)	1,715	1,715	
Supplies and Materials	6,400	8,213	14,613	14,613	
Total Instructional Staff Training Services	17,900	1,428	19,328	16,328	3,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	282,960	1,999	284,959	284,959	
Salaries of Secretarial and Clerical Assistants	156,678	(3,294)	153,384	153,384	
Other Salaries		4,280	4,280	4,280	
Other Purchased Services (400-500 series)	14,000	(445)	13,555	7,143	6,412
Supplies and Materials	39,110	(8,224)	30,886	30,351	535
Total Support Services – School Administration	492,748	(5,684)	487,064	480,117	6,947

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 8	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 131,600	$ (2,926)	$ 128,674	$ 128,673	$ 1
Total Security	131,600	(2,926)	128,674	128,673	1
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,000	1,121	4,121	4,015	106
Total Student Transportation Services	3,000	1,121	4,121	4,015	106
Unallocated Benefits:					
Health Benefits	1,357,463	90,867	1,448,330	1,448,330	
Total Unallocated Benefits	1,357,463	90,867	1,448,330	1,448,330	
Total Undistributed Expenditures	2,440,895	52,590	2,493,485	2,482,380	11,105
Total Expenditures - Current	8,663,585	(172,659)	8,490,926	8,415,671	75,255
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	12,050	8,310	20,360	20,358	2
Total Equipment	12,050	8,310	20,360	20,358	2
Total Expenditures - School Based	8,675,635	(164,349)	8,511,286	8,436,029	75,257
Other Financing Sources:					
Transfers In	8,675,635	(164,349)	8,511,286	8,436,029	75,257
Total Other Financing Sources	8,675,635	(164,349)	8,511,286	8,436,029	75,257
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Martin Luther King Jr. # 11	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 356,089		$ 356,089	$ 342,182	$ 13,907
Grades 1- 5	2,569,692	$ (214,188)	2,355,504	2,234,077	121,427
Grades 6-8	836,522	(60,656)	775,866	684,737	91,129
Undistributed Instruction:					
Other Salaries of Instruction	141,243	35,411	176,654	176,654	
Other Purchased Services	10,000	(9,506)	494	482	12
General Supplies	180,740	13,004	193,744	188,234	5,510
Textbooks		3,907	3,907	3,907	
Other Objects	9,750		9,750	7,385	2,365
Total Regular Programs	4,104,036	(232,028)	3,872,008	3,637,658	234,350
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	166,878	(1,714)	165,164	163,844	1,320
Other Salaries of Instruction	67,893		67,893	65,288	2,605
Total Learning and/or Language Disabilities	234,771	(1,714)	233,057	229,132	3,925
Resource Room/Resource Center:					
Salaries of Teachers	778,057	3,819	781,876	781,158	718
Total Resource Room/Resource Center	778,057	3,819	781,876	781,158	718
Total Special Education	1,012,828	2,105	1,014,933	1,010,290	4,643
Bilingual Education:					
Salaries of Teachers	667,698	(1,567)	666,131	654,168	11,963
Other Salaries of Instruction		24,707	24,707	24,707	
Total Bilingual Education	667,698	23,140	690,838	678,875	11,963
Total Instruction	5,784,562	(206,783)	5,577,779	5,326,823	250,956
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,412	(13,960)	23,452	23,452	
Total Attendance and Social Work Services	37,412	(13,960)	23,452	23,452	
Health Services:					
Salaries	102,176	1	102,177	102,177	
Supplies and Materials	5,000	3,545	8,545	8,439	106
Total Health Services	107,176	3,546	110,722	110,616	106

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Martin Luther King Jr. # 11	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 216,254	$ 1,736	$ 217,990	$ 217,990	
Total Other Support Services – Students - Regular	216,254	1,736	217,990	217,990	
Educational Media/Library Services:					
Salaries	54,758		54,758	54,698	$ 60
Supplies and Materials	4,700		4,700	4,502	198
Total Educational Media/Library Services	59,458		59,458	59,200	258
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	280,659	(2,559)	278,100	277,511	589
Salaries of Secretarial and Clerical Assistants	157,358	(5,663)	151,695	150,768	927
Other Salaries	4,430		4,430	4,000	430
Other Purchased Services (400-500 series)	40,000	8,548	48,548	31,332	17,216
Supplies and Materials	35,000	(2,568)	32,432	31,706	726
Total Support Services – School Administration	517,447	(2,242)	515,205	495,317	19,888
Security					
Salaries	183,669		183,669	180,612	3,057
Total Security	183,669		183,669	180,612	3,057
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000	698	9,698	5,446	4,252
Total Student Transportation Services	9,000	698	9,698	5,446	4,252
Unallocated Benefits:					
Health Benefits	1,182,028	140,222	1,322,250	1,286,007	36,243
Total Unallocated Benefits	1,182,028	140,222	1,322,250	1,286,007	36,243
Total Undistributed Expenditures	2,312,444	130,000	2,442,444	2,378,640	63,804
Total Expenditures - Current	8,097,006	(76,783)	8,020,223	7,705,463	314,760

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Martin Luther King Jr. # 11	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	$ 15,000	$ 995	$ 15,995	$ 15,995	
Grades 6-8	9,000	(2,602)	6,398	6,398	
Undistributed Expenditures:					
Non-Instructional Equipment		91	91		$ 91
Total Equipment	24,000	(1,516)	22,484	22,393	91
Total Expenditures - School Based	8,121,006	(78,299)	8,042,707	7,727,856	314,851
Other Financing Sources:					
Transfers In	8,121,006	(78,299)	8,042,707	7,727,856	314,851
Total Other Financing Sources	8,121,006	(78,299)	8,042,707	7,727,856	314,851
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Julia A. Barnes # 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 159,977	$ (4,876)	$ 155,101	$ 155,101	
Grades 1- 5	1,895,082	(298,035)	1,597,047	1,494,142	$ 102,905
Grades 6-8	611,610	4,016	615,626	607,919	7,707
Undistributed Instruction:					
Other Salaries of Instruction	93,195	(296)	92,899	92,899	
Purchased Professional & Educational Services	3,000	712	3,712	3,700	12
Other Purchased Services	8,000	35	8,035	5,278	2,757
General Supplies	106,000	344	106,344	99,489	6,855
Textbooks	3,100	(167)	2,933	2,933	
Other Objects	6,280	(141)	6,139	3,554	2,585
Total Regular Programs	2,886,244	(298,408)	2,587,836	2,465,015	122,821
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	1,500	701	2,201	2,199	2
Total Cognitive - Mild	1,500	701	2,201	2,199	2
Learning and/or Language Disabilities:					
Salaries of Teachers	87,060	(2,126)	84,934	84,774	160
Other Salaries of Instruction	39,084	12,673	51,757	51,418	339
Total Learning and/or Language Disabilities	126,144	10,547	136,691	136,192	499
Resource Room/Resource Center:					
Salaries of Teachers	539,510	206,705	746,215	735,993	10,222
Other Salaries of Instruction	39,684	(12,200)	27,484	27,441	43
General Supplies	1,200		1,200	1,187	13
Total Resource Room/Resource Center	580,394	194,505	774,899	764,621	10,278
Total Special Education	708,038	205,753	913,791	903,012	10,779
School Sponsored Co-curricular Activities:					
Purchased Services	1,300		1,300	1,162	138
Supplies and Materials	700		700	687	13
Total School Sponsored Co-curricular Activities	2,000		2,000	1,849	151
Total Instruction	3,596,282	(92,655)	3,503,627	3,369,876	133,751

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Julia A. Barnes # 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 36,762	$ (312)	$ 36,450	$ 36,450	
Total Attendance and Social Work Services	36,762	(312)	36,450	36,450	
Health Services:					
Salaries	98,877	(1)	98,876	98,876	
Supplies and Materials	1,500		1,500	1,365	$ 135
Total Health Services	100,377	(1)	100,376	100,241	135
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	108,027	503	108,530	108,530	
Supplies and Materials	1,200		1,200	1,189	11
Total Other Support Services – Students - Regular	109,227	503	109,730	109,719	11
Educational Media/Library Services:					
Salaries	36,162	(399)	35,763	35,763	
Supplies and Materials	7,550		7,550	6,913	637
Total Educational Media/Library Services	43,712	(399)	43,313	42,676	637
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,000		3,000	3,000	
Other Purchased Services	500	(345)	155		155
Total Instructional Staff Training Services	3,500	(345)	3,155	3,000	155
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	143,039	136,420	279,459	279,459	
Salaries of Secretarial and Clerical Assistants	87,805	15,628	103,433	103,433	
Other Salaries	5,920		5,920	5,920	
Other Purchased Services (400-500 series)	22,500	17,834	40,334	24,321	16,013
Supplies and Materials	5,000		5,000	4,981	19
Other Objects	425	(200)	225	219	6
Total Support Services – School Administration	264,689	169,682	434,371	418,333	16,038
Security					
Salaries	115,230	(15,740)	99,490	98,086	1,404
Total Security	115,230	(15,740)	99,490	98,086	1,404

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Julia A. Barnes # 12	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 5,317	$ 194	$ 5,511	$ 3,583	$ 1,928
Total Student Transportation Services	5,317	194	5,511	3,583	1,928
Unallocated Benefits:					
Health Benefits	887,870	28,044	915,914	909,844	6,070
Total Unallocated Benefits	887,870	28,044	915,914	909,844	6,070
Total Undistributed Expenditures	1,566,684	181,626	1,748,310	1,721,932	26,378
Total Expenditures - Current	5,162,966	88,971	5,251,937	5,091,808	160,129
Total Expenditures - School Based	5,162,966	88,971	5,251,937	5,091,808	160,129
Other Financing Sources:					
Transfers In	5,162,966	88,971	5,251,937	5,091,808	160,129
Total Other Financing Sources	5,162,966	88,971	5,251,937	5,091,808	160,129
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Ronald Mc Nair Academic High School # 56	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$3,845,581	$ 115,161	$3,960,742	$3,960,742	
Undistributed Instruction:					
Other Salaries of Instruction	87,082	70,329	157,411	156,411	$ 1,000
Purchased Technical Services	10,000	7,619	17,619	10,829	6,790
Other Purchased Services	112,000	(3,981)	108,019	107,918	101
General Supplies	22,000	29,492	51,492	51,096	396
Textbooks	19,114	(6,786)	12,328	12,328	
Other Objects	1,750	1,536	3,286	3,153	133
Total Regular Programs	4,097,527	213,370	4,310,897	4,302,477	8,420
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	1,000	(80)	920	909	11
Total Cognitive - Mild	1,000	(80)	920	909	11
Cognitive - Moderate:					
Salaries of Teachers	53,458	(36,241)	17,217	15,217	2,000
General Supplies	1,000	(645)	355	355	
Total Cognitive - Moderate	54,458	(36,886)	17,572	15,572	2,000
Auditory Impairments:					
Salaries of Teachers	113,327	(111,150)	2,177		2,177
General Supplies	500	(500)			
Total Auditory Impairments	113,827	(111,650)	2,177		2,177
Resource Room/Resource Center:					
Salaries of Teachers	305,093	137,965	443,058	443,058	
Other Salaries of Instruction	39,084	13,985	53,069	52,285	784
General Supplies	500	(500)			
Total Resource Room/Resource Center	344,677	151,450	496,127	495,343	784

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Ronald Mc Nair Academic High School # 56	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers	$ 156,244	$ (40,812)	$ 115,432	$ 107,340	$ 8,092
Other Salaries of Instruction	103,955	(60,381)	43,574	43,299	275
Total Autism	260,199	(101,193)	159,006	150,639	8,367
Total Special Education	774,161	(98,359)	675,802	662,463	13,339
School Sponsored Co-curricular Activities:					
Salaries	14,000	18,100	32,100	13,700	18,400
Total School Sponsored Co-curricular Activities	14,000	18,100	32,100	13,700	18,400
Total Instruction	4,885,688	133,111	5,018,799	4,978,640	40,159
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	17,513	9,865	27,378	23,537	3,841
Total Attendance and Social Work Services	17,513	9,865	27,378	23,537	3,841
Health Services:					
Salaries	198,754	(162,636)	36,118	34,450	1,668
Supplies and Materials	400	10	410	384	26
Total Health Services	199,154	(162,626)	36,528	34,834	1,694
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	301,114	(114,865)	186,249	180,870	5,379
Other Salaries	64,401		64,401	62,788	1,613
Supplies and Materials	45,000	29,204	74,204	70,634	3,570
Total Other Support Services – Students - Regular	410,515	(85,661)	324,854	314,292	10,562
Educational Media/Library Services:					
Salaries	36,162	(24,207)	11,955		11,955
Supplies and Materials	5,000	(2,457)	2,543	2,543	
Total Educational Media/Library Services	41,162	(26,664)	14,498	2,543	11,955
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	306,186	4,215	310,401	310,203	198
Salaries of Secretarial and Clerical Assistants	211,638	(306)	211,332	202,113	9,219
Other Purchased Services (400-500 series)	2,000	(1,887)	113	113	
Supplies and Materials	10,000	(1,826)	8,174	8,076	98
Other Objects	1,000	(25)	975	900	75
Total Support Services – School Administration	530,824	171	530,995	521,405	9,590

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Ronald Mc Nair Academic High School # 56	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 108,981		$ 108,981	$ 107,594	$ 1,387
Total Security	108,981		108,981	107,594	1,387
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	$ 3,743	9,743	8,864	879
Total Student Transportation Services	6,000	3,743	9,743	8,864	879
Unallocated Benefits:					
Health Benefits	998,501	87,097	1,085,598	1,085,598	
Total Unallocated Benefits	998,501	87,097	1,085,598	1,085,598	
Total Undistributed Expenditures	2,312,650	(174,075)	2,138,575	2,098,667	39,908
Total Expenditures - Current	7,198,338	(40,964)	7,157,374	7,077,307	80,067
Total Expenditures - School Based	7,198,338	(40,964)	7,157,374	7,077,307	80,067
Other Financing Sources:					
Transfers In	7,198,338	(40,964)	7,157,374	7,077,307	80,067
Total Other Financing Sources	7,198,338	(40,964)	7,157,374	7,077,307	80,067
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ollie Culbreth Jr. # 14	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 178,528	$ (15,100)	$ 163,428	$ 141,886	$ 21,542
Grades 1- 5	2,199,329	(132,209)	2,067,120	1,994,456	72,664
Grades 6-8		145,003	145,003	140,689	4,314
Undistributed Instruction:					
Other Salaries of Instruction	163,386	(60,750)	102,636	101,436	1,200
Other Purchased Services	4,400	1,715	6,115	4,880	1,235
General Supplies	112,502	40,914	153,416	119,089	34,327
Textbooks	20,000	(11,000)	9,000	7,596	1,404
Other Objects	8,550	(600)	7,950	5,503	2,447
Total Regular Programs	2,686,695	(32,027)	2,654,668	2,515,535	139,133
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	55,061	(90)	54,971	54,971	
Other Salaries of Instruction	36,062	(24,962)	11,100	10,819	281
Total Learning and/or Language Disabilities	91,123	(25,052)	66,071	65,790	281
Behavioral Disabilities:					
Salaries of Teachers	102,176	(3,262)	98,914	98,914	
Other Salaries of Instruction		26,961	26,961	16,142	10,819
Total Behavioral Disabilities	102,176	23,699	125,875	115,056	10,819
Resource Room/Resource Center:					
Salaries of Teachers	711,467	2,308	713,775	713,345	430
Other Salaries of Instruction		109,417	109,417	98,054	11,363
Total Resource Room/Resource Center	711,467	111,725	823,192	811,399	11,793
Autism:					
Salaries of Teachers	102,477	94,619	197,096	197,096	
Other Salaries of Instruction	79,418	45,687	125,105	124,053	1,052
Total Autism	181,895	140,306	322,201	321,149	1,052
Total Special Education	1,086,661	250,678	1,337,339	1,313,394	23,945

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ollie Culbreth Jr. # 14	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual Education:					
Salaries of Teachers		$ 320,423	$ 320,423	$ 318,190	$ 2,233
Other Salaries of Instruction		11,000	11,000	10,819	181
Total Bilingual Education		331,423	331,423	329,009	2,414
Total Instruction	$3,773,356	550,074	4,323,430	4,157,938	165,492
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	11,280	996	12,276	12,276	
Supplies and Materials	400		400	125	275
Total Attendance and Social Work Services	11,680	996	12,676	12,401	275
Health Services:					
Salaries	98,877	(1)	98,876	98,876	
Supplies and Materials	1,500	(400)	1,100	997	103
Total Health Services	100,377	(401)	99,976	99,873	103
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	108,127	(4,044)	104,083	69,342	34,741
Supplies and Materials	1,000	165	1,165	1,161	4
Total Other Support Services – Students - Regular	109,127	(3,879)	105,248	70,503	34,745
Educational Media/Library Services:					
Salaries	105,776	101	105,877	105,877	
Supplies and Materials	5,730	(4,730)	1,000	776	224
Total Educational Media/Library Services	111,506	(4,629)	106,877	106,653	224
Instructional Staff Training Services:					
Supplies and Materials	1,100	(331)	769	753	16
Total Instructional Staff Training Services	1,100	(331)	769	753	16
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	265,961	3,550	269,511	264,844	4,667
Salaries of Secretarial and Clerical Assistants	108,546	132	108,678	99,892	8,786
Other Salaries	3,540	(132)	3,408	2,546	862
Other Purchased Services (400-500 series)	1,100	(850)	250	250	
Supplies and Materials	6,160	(250)	5,910	5,807	103
Total Support Services – School Administration	385,307	2,450	387,757	373,339	14,418

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ollie Culbreth Jr. # 14	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 144,574	$ (23,550)	$ 121,024	$ 115,352	$ 5,672
Total Security	144,574	(23,550)	121,024	115,352	5,672
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000	640	7,640	6,269	1,371
Total Student Transportation Services	7,000	640	7,640	6,269	1,371
Unallocated Benefits:					
Health Benefits	940,269	149,385	1,089,654	1,089,654	
Total Unallocated Benefits	940,269	149,385	1,089,654	1,089,654	
Total Undistributed Expenditures	1,810,940	120,681	1,931,621	1,874,797	56,824
Total Expenditures - Current	5,584,296	670,755	6,255,051	6,032,735	222,316
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	10,000		10,000	8,216	1,784
Total Equipment	10,000		10,000	8,216	1,784
Total Expenditures - School Based	5,594,296	670,755	6,265,051	6,040,951	224,100
Other Financing Sources:					
Transfers In	5,594,296	670,755	6,265,051	6,040,951	224,100
Total Other Financing Sources	5,594,296	670,755	6,265,051	6,040,951	224,100
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Whitney M. Young Jr. # 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 359,462	$ (45,178)	$ 314,284	$ 314,283	$ 1
Grades 1- 5	2,796,025	(250,702)	2,545,323	2,499,693	45,630
Grades 6-8		208,403	208,403	202,040	6,363
Undistributed Instruction:					
Other Salaries of Instruction	171,848	(14,673)	157,175	156,814	361
Other Purchased Services	8,000	8,787	16,787	15,923	864
General Supplies	168,100	3,695	171,795	160,608	11,187
Textbooks	8,000	(1,163)	6,837	5,939	898
Other Objects	7,500	809	8,309	7,265	1,044
Total Regular Programs	3,518,935	(90,022)	3,428,913	3,362,565	66,348
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers		113,789	113,789	113,789	
Other Salaries of Instruction		25,672	25,672	25,672	
Total Cognitive - Mild		139,461	139,461	139,461	
Learning and/or Language Disabilities:					
Salaries of Teachers	52,367	18,650	71,017	71,017	
Other Salaries of Instruction	36,062	4,171	40,233	40,233	
General Supplies	3,500		3,500	3,491	9
Total Learning and/or Language Disabilities	91,929	22,821	114,750	114,741	9
Behavioral Disabilities:					
Salaries of Teachers		41,643	41,643	41,643	
Other Salaries of Instruction		31,316	31,316	31,316	
General Supplies	2,000		2,000	1,246	754
Total Behavioral Disabilities	2,000	72,959	74,959	74,205	754
Resource Room/Resource Center:					
Salaries of Teachers	1,110,930	(53,118)	1,057,812	1,057,812	
Other Salaries of Instruction	119,529	(71,781)	47,748	47,748	
General Supplies	3,000		3,000	2,985	15
Total Resource Room/Resource Center	1,233,459	(124,899)	1,108,560	1,108,545	15

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Whitney M. Young Jr. # 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers	$ 452,628	$ (14,044)	$ 438,584	$ 438,584	
Other Salaries of Instruction	227,455	(21,261)	206,194	203,623	$ 2,571
General Supplies	8,000		8,000	7,844	156
Total Autism	688,083	(35,305)	652,778	650,051	2,727
Total Special Education	2,015,471	75,037	2,090,508	2,087,003	3,505
Total Instruction	5,534,406	(14,985)	5,519,421	5,449,568	69,853
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	26,921	(454)	26,467	26,467	
Supplies and Materials	1,000		1,000	996	4
Total Attendance and Social Work Services	27,921	(454)	27,467	27,463	4
Health Services:					
Salaries	98,877	3,300	102,177	102,177	
Supplies and Materials	2,000		2,000	1,925	75
Total Health Services	100,877	3,300	104,177	104,102	75
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	171,963	543	172,506	172,506	
Supplies and Materials	1,000		1,000	1,000	
Total Other Support Services – Students - Regular	172,963	543	173,506	173,506	
Educational Media/Library Services:					
Salaries	102,176	1	102,177	102,177	
Supplies and Materials	2,500	282	2,782	2,735	47
Total Educational Media/Library Services	104,676	283	104,959	104,912	47
Instructional Staff Training Services:					
Other Purchased Services	2,500		2,500	1,649	851
Supplies and Materials	3,000		3,000	2,999	1
Total Instructional Staff Training Services	5,500		5,500	4,648	852
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	279,660	(3,599)	276,061	276,061	
Salaries of Secretarial and Clerical Assistants	157,492	(6,959)	150,533	150,532	1
Other Salaries	5,100		5,100	5,000	100
Other Purchased Services (400-500 series)	4,000		4,000	3,316	684
Supplies and Materials	10,500		10,500	7,672	2,828
Other Objects	2,500	(282)	2,218		2,218
Total Support Services – School Administration	459,252	(10,840)	448,412	442,581	5,831

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Whitney M. Young Jr. # 15	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 176,676	$ (10,864)	$ 165,812	$ 165,600	$ 212
Total Security	176,676	(10,864)	165,812	165,600	212
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000	465	7,465	3,137	4,328
Total Student Transportation Services	7,000	465	7,465	3,137	4,328
Unallocated Benefits:					
Health Benefits	1,404,157	128,890	1,533,047	1,533,045	2
Total Unallocated Benefits	1,404,157	128,890	1,533,047	1,533,045	2
Total Undistributed Expenditures	2,459,022	111,323	2,570,345	2,558,994	11,351
Total Expenditures - Current	7,993,428	96,338	8,089,766	8,008,562	81,204
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	36,000		36,000	35,824	176
Total Equipment	36,000		36,000	35,824	176
Total Expenditures - School Based	8,029,428	96,338	8,125,766	8,044,386	81,380
Other Financing Sources:					
Transfers In	8,029,428	96,338	8,125,766	8,044,386	81,380
Total Other Financing Sources	8,029,428	96,338	8,125,766	8,044,386	81,380
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Cornelia F. Bradford # 16	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 244,601		$ 244,601	$ 228,216	$ 16,385
Grades 1- 5	1,558,354	$ (65,046)	1,493,308	1,418,782	74,526
Undistributed Instruction:					
Other Salaries of Instruction	104,881	(671)	104,210	103,013	1,197
Purchased Professional & Educational Services	12,000	(705)	11,295	7,395	3,900
Other Purchased Services	8,900	1,056	9,956	9,932	24
General Supplies	76,124	23,337	99,461	85,032	14,429
Textbooks	7,600		7,600	7,600	
Other Objects	4,957	432	5,389	5,263	126
Total Regular Programs	2,017,417	(41,597)	1,975,820	1,865,233	110,587
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	270,775	57,204	327,979	327,979	
Other Salaries of Instruction	31,831	(23,575)	8,256	8,256	
Total Resource Room/Resource Center	302,606	33,629	336,235	336,235	
Total Special Education	302,606	33,629	336,235	336,235	
Bilingual Education:					
Salaries of Teachers	51,054		51,054	50,994	60
Total Bilingual Education	51,054		51,054	50,994	60
School Sponsored Co-curricular Activities:					
Salaries	3,320		3,320		3,320
Total School Sponsored Co-curricular Activities	3,320		3,320		3,320
Total Instruction	2,374,397	(7,968)	2,366,429	2,252,462	113,967
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162		36,162	35,850	312
Total Attendance and Social Work Services	36,162		36,162	35,850	312
Health Services:					
Salaries	102,176	1	102,177	102,177	
Other Purchased Services	150	(150)			
Supplies and Materials	2,000	7	2,007	2,007	
Total Health Services	104,326	(142)	104,184	104,184	
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	106,127	(3,263)	102,864	102,864	
Total Other Support Services – Students - Regular	106,127	(3,263)	102,864	102,864	

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Cornelia F. Bradford # 16	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Educational Media/Library Services:					
Salaries	$ 107,477		$ 107,477	$ 107,477	
Supplies and Materials	500	$ (500)			
Total Educational Media/Library Services	107,977	(500)	107,477	107,477	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	139,439	2,500	141,939	141,939	
Salaries of Secretarial and Clerical Assistants	99,188	(2,800)	96,388	92,758	$ 3,630
Other Salaries	2,400	600	3,000	3,000	
Other Purchased Services (400-500 series)	150	(150)			
Total Support Services – School Administration	241,177	150	241,327	237,697	3,630
Security					
Salaries	66,239	1,959	68,198	65,191	3,007
Total Security	66,239	1,959	68,198	65,191	3,007
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	440	5,440	5,143	297
Total Student Transportation Services	5,000	440	5,440	5,143	297
Unallocated Benefits:					
Health Benefits	506,922	40,118	547,040	512,846	34,194
Total Unallocated Benefits	506,922	40,118	547,040	512,846	34,194
Total Undistributed Expenditures	1,173,930	38,762	1,212,692	1,171,252	41,440
Total Expenditures - Current	3,548,327	30,794	3,579,121	3,423,714	155,407
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	36,000	(19,695)	16,305	16,305	
Total Equipment	36,000	(19,695)	16,305	16,305	
Total Expenditures - School Based	3,584,327	11,099	3,595,426	3,440,019	155,407
Other Financing Sources:					
Transfers In	3,584,327	11,099	3,595,426	3,440,019	155,407
Total Other Financing Sources	3,584,327	11,099	3,595,426	3,440,019	155,407
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Joseph H. Brensinger # 17	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 420,415	$ 11,555	$ 431,970	$ 431,970	
Grades 1- 5	2,776,442	252,052	3,028,494	2,960,100	$68,394
Grades 6-8	1,233,077	(150,305)	1,082,772	1,040,708	42,064
Undistributed Instruction:					
Other Salaries of Instruction	198,537	17,665	216,202	216,202	
Purchased Professional & Educational Services	10,000	(10,000)			
Other Purchased Services	20,000	29,900	49,900	29,126	20,774
General Supplies	197,500	48,576	246,076	199,991	46,085
Textbooks	111,000	(21,024)	89,976	69,354	20,622
Other Objects	15,875	1,323	17,198	12,706	4,492
Total Regular Programs	4,982,846	179,742	5,162,588	4,960,157	202,431
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	179,391	(21,106)	158,285	157,485	800
Other Salaries of Instruction	107,577	(1,194)	106,383	106,189	194
General Supplies	12,500	296	12,796	11,391	1,405
Total Learning and/or Language Disabilities	299,468	(22,004)	277,464	275,065	2,399
Resource Room/Resource Center:					
Salaries of Teachers	1,290,511	(304,496)	986,015	985,500	515
Other Salaries of Instruction	39,684		39,684	39,096	588
General Supplies	13,000	(1,468)	11,532	10,924	608
Total Resource Room/Resource Center	1,343,195	(305,964)	1,037,231	1,035,520	1,711
Total Special Education	1,642,663	(327,968)	1,314,695	1,310,585	4,110
Bilingual Education:					
Salaries of Teachers	346,367	162,997	509,364	509,364	
General Supplies	4,000	1,019	5,019	4,894	125
Total Bilingual Education	350,367	164,016	514,383	514,258	125
School Sponsored Co-curricular Activities:					
Purchased Services	4,000		4,000		4,000
Supplies and Materials	10,000	157	10,157	9,753	404
Total School Sponsored Co-curricular Activities	14,000	157	14,157	9,753	4,404
Total Instruction	6,989,876	15,947	7,005,823	6,794,753	211,070

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Joseph H. Brensinger # 17	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 26,521		$ 26,521	$ 26,034	$ 487
Total Attendance and Social Work Services	26,521		26,521	26,034	487
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	3,400	$ 32	3,432	2,255	1,177
Total Health Services	102,277	32	102,309	101,132	1,177
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	298,664	(1,819)	296,845	296,353	492
Purchased Professional - Educational Services	1,000	(1,000)			
Supplies and Materials	1,000	1,000	2,000	1,522	478
Total Other Support Services – Students - Regular	300,664	(1,819)	298,845	297,875	970
Educational Media/Library Services:					
Salaries		119,030	119,030	119,030	
Supplies and Materials	40,000		40,000	39,956	44
Total Educational Media/Library Services	40,000	119,030	159,030	158,986	44
Instructional Staff Training Services:					
Purchased Professional –Education Services	2,000		2,000		2,000
Other Purchased Services	25,000	(9,000)	16,000	14,459	1,541
Supplies and Materials	7,000	9,184	16,184	7,000	9,184
Total Instructional Staff Training Services	34,000	184	34,184	21,459	12,725
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	374,456	(35,412)	339,044	336,382	2,662
Salaries of Secretarial and Clerical Assistants	208,674	(21,580)	187,094	186,989	105
Other Salaries	2,880		2,880	2,880	
Other Purchased Services (400-500 series)	25,000	1,580	26,580	8,779	17,801
Supplies and Materials	8,000	144	8,144	2,346	5,798
Other Objects	750		750		750
Total Support Services – School Administration	619,760	(55,268)	564,492	537,376	27,116
Security					
Salaries	191,520	(17,000)	174,520	172,537	1,983
Total Security	191,520	(17,000)	174,520	172,537	1,983

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Joseph H. Brensinger # 17	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 14,000	$ 1,085	$ 15,085	$ 13,760	$ 1,325
Total Student Transportation Services	14,000	1,085	15,085	13,760	1,325
Unallocated Benefits:					
Health Benefits	1,756,159	214,437	1,970,596	1,970,596	-
Total Unallocated Benefits	1,756,159	214,437	1,970,596	1,970,596	
Total Undistributed Expenditures	3,084,901	260,681	3,345,582	3,299,755	45,827
Total Expenditures - Current	10,074,777	276,628	10,351,405	10,094,508	256,897
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	12,500		12,500	12,500	
Grades 6-8	12,500		12,500	9,790	2,710
Total Equipment	25,000		25,000	22,290	2,710
Total Expenditures - School Based	10,099,777	276,628	10,376,405	10,116,798	259,607
Other Financing Sources:					
Transfers In	10,099,777	276,628	10,376,405	10,116,798	259,607
Total Other Financing Sources	10,099,777	276,628	10,376,405	10,116,798	259,607
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 407,248	$ (82,946)	$ 324,302	$ 324,302	
Grades 1- 5	1,818,365	36,846	1,855,211	1,811,533	$ 43,678
Undistributed Instruction:					
Other Salaries of Instruction	100,950	78,981	179,931	168,318	11,613
Other Purchased Services	9,000	1,786	10,786	6,588	4,198
General Supplies	127,350	23,172	150,522	135,373	15,149
Textbooks	20,000	(10,519)	9,481	7,733	1,748
Other Objects	7,250		7,250	4,964	2,286
Total Regular Programs	2,490,163	47,320	2,537,483	2,458,811	78,672
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,367	66,612	118,979	116,274	2,705
Other Salaries of Instruction	33,057	23,290	56,347	48,976	7,371
General Supplies	2,500	323	2,823	2,823	
Total Learning and/or Language Disabilities	87,924	90,225	178,149	168,073	10,076
Behavioral Disabilities:					
Salaries of Teachers	112,227	(66,612)	45,615	19,840	25,775
Other Salaries of Instruction	36,062	(33,367)	2,695		2,695
General Supplies	2,500		2,500	2,485	15
Total Behavioral Disabilities	150,789	(99,979)	50,810	22,325	28,485
Resource Room/Resource Center:					
Salaries of Teachers	796,715	(74,294)	722,421	715,718	6,703
Other Salaries of Instruction	137,012	(37,747)	99,265	98,310	955
General Supplies	1,000		1,000	943	57
Total Resource Room/Resource Center	934,727	(112,041)	822,686	814,971	7,715
Total Special Education	1,173,440	(121,795)	1,051,645	1,005,369	46,276
Total Instruction	3,663,603	(74,475)	3,589,128	3,464,180	124,948

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 36,162	$ 14,483	$ 50,645	$ 35,886	$ 14,759
Total Attendance and Social Work Services	36,162	14,483	50,645	35,886	14,759
Health Services:					
Salaries	98,877	(1)	98,876	98,876	
Supplies and Materials	3,000	(2,443)	557	502	55
Total Health Services	101,877	(2,444)	99,433	99,378	55
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	110,027	200	110,227	110,227	
Total Other Support Services – Students - Regular	110,027	200	110,227	110,227	
Educational Media/Library Services:					
Salaries	109,376	201	109,577	109,577	
Supplies and Materials	10,000	1,104	11,104	8,964	2,140
Total Educational Media/Library Services	119,376	1,305	120,681	118,541	2,140
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,000		4,000		4,000
Other Purchased Services	2,000		2,000		2,000
Supplies and Materials	900		900		900
Total Instructional Staff Training Services	6,900		6,900		6,900
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	270,861	(860)	270,001	270,001	
Salaries of Secretarial and Clerical Assistants	103,894	(3,577)	100,317	99,612	705
Other Purchased Services (400-500 series)		200	200	200	
Supplies and Materials	6,800	(2,874)	3,926	2,096	1,830
Total Support Services – School Administration	381,555	(7,111)	374,444	371,909	2,535
Security					
Salaries	101,783	938	102,721	95,530	7,191
Total Security	101,783	938	102,721	95,530	7,191
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,000		9,000	4,101	4,899
Total Student Transportation Services	9,000		9,000	4,101	4,899

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 20	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 897,924	$ 78,156	$ 976,080	$ 976,080	
Total Unallocated Benefits	897,924	78,156	976,080	976,080	
Total Undistributed Expenditures	1,764,604	85,527	1,850,131	1,811,652	$ 38,479
Total Expenditures - Current	5,428,207	11,052	5,439,259	5,275,832	163,427
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	42,000	(6,850)	35,150	35,150	
Total Equipment	42,000	(6,850)	35,150	35,150	
Total Expenditures - School Based	5,470,207	4,202	5,474,409	5,310,982	163,427
Other Financing Sources:					
Transfers In	5,470,207	4,202	5,474,409	5,310,982	163,427
Total Other Financing Sources	5,470,207	4,202	5,474,409	5,310,982	163,427
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rev. Dr. Ercel F. Webb # 22	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 190,694	$ 80,933	$ 271,627	$ 271,627	
Grades 1- 5	2,665,438	(310,697)	2,354,741	2,290,630	$ 64,111
Undistributed Instruction:					
Other Salaries of Instruction	146,617	(17,877)	128,740	122,292	6,448
Other Purchased Services		3,507	3,507	3,507	
General Supplies	156,850	(2,883)	153,967	152,459	1,508
Textbooks	27,000		27,000	23,284	3,716
Other Objects	10,750		10,750	5,863	4,887
Total Regular Programs	3,197,349	(247,017)	2,950,332	2,869,662	80,670
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	174,020	(27,350)	146,670	146,670	
Other Salaries of Instruction	78,168	22,100	100,268	100,268	
General Supplies	1,000		1,000	589	411
Total Cognitive - Mild	253,188	(5,250)	247,938	247,527	411
Learning and/or Language Disabilities:					
Salaries of Teachers	142,727	(23,065)	119,662	119,530	132
Other Salaries of Instruction	67,349	(29,353)	37,996	37,996	
General Supplies	1,000		1,000	904	96
Total Learning and/or Language Disabilities	211,076	(52,418)	158,658	158,430	228
Resource Room/Resource Center:					
Salaries of Teachers	727,964	99,282	827,246	827,206	40
Other Salaries of Instruction	38,684		38,684	17,249	21,435
General Supplies	500		500	441	59
Total Resource Room/Resource Center	767,148	99,282	866,430	844,896	21,534
Autism:					
Salaries of Teachers	384,933	(30,020)	354,913	344,893	10,020
Other Salaries of Instruction	61,151	36,969	98,120	98,119	1
General Supplies	2,000		2,000	1,991	9
Total Autism	448,084	6,949	455,033	445,003	10,030
Total Special Education	1,679,496	48,563	1,728,059	1,695,856	32,203
Total Instruction	4,876,845	(198,454)	4,678,391	4,565,518	112,873

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rev. Dr. Ercel F. Webb # 22	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 19,700	$ 10,319	$ 30,019	$ 30,019	
Total Attendance and Social Work Services	19,700	10,319	30,019	30,019	
Health Services:					
Salaries	100,877	(1)	100,876	100,876	
Supplies and Materials	2,000		2,000	1,854	$ 146
Total Health Services	102,877	(1)	102,876	102,730	146
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	91,010	1,018	92,028	92,028	
Supplies and Materials	2,200		2,200	1,520	680
Total Other Support Services – Students - Regular	93,210	1,018	94,228	93,548	680
Educational Media/Library Services:					
Salaries	37,412	4,740	42,152	42,152	
Total Educational Media/Library Services	37,412	4,740	42,152	42,152	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	146,939	133,672	280,611	280,611	
Salaries of Secretarial and Clerical Assistants	170,379	(4,125)	166,254	165,353	901
Other Salaries	1,050	1,700	2,750	2,750	
Supplies and Materials	5,600	(2,255)	3,345	1,319	2,026
Total Support Services – School Administration	323,968	128,992	452,960	450,033	2,927
Security					
Salaries	142,373	1,439	143,812	143,812	
General Supplies	2,997		2,997		2,997
Total Security	145,370	1,439	146,809	143,812	2,997
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	255	5,255	5,255	-
Total Student Transportation Services	5,000	255	5,255	5,255	
Unallocated Benefits:					
Health Benefits	1,113,718	64,645	1,178,363	1,152,410	25,953
Total Unallocated Benefits	1,113,718	64,645	1,178,363	1,152,410	25,953
Total Undistributed Expenditures	1,841,255	211,407	2,052,662	2,019,959	32,703
Total Expenditures - Current	6,718,100	12,953	6,731,053	6,585,477	145,576

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rev. Dr. Ercel F. Webb # 22	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	$ 15,000		$ 15,000		$ 15,000
Total Equipment	15,000		15,000		15,000
Total Expenditures - School Based	6,733,100	$ 12,953	6,746,053	$ 6,585,477	160,576
Other Financing Sources:					
Transfers In	6,733,100	12,953	6,746,053	6,585,477	160,576
Total Other Financing Sources	6,733,100	12,953	6,746,053	6,585,477	160,576
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Mahatma K. Gandhi # 23	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 991,475	$ (144,302)	$ 847,173	$ 845,607	$ 1,566
Grades 1- 5	3,525,903	(84,842)	3,441,061	3,332,102	108,959
Grades 6-8	1,827,308	47,910	1,875,218	1,870,156	5,062
Undistributed Instruction:					
Other Salaries of Instruction	463,747	(129,795)	333,952	333,676	276
Purchased Professional & Educational Services	10,000	1,889	11,889	3,295	8,594
Other Purchased Services	15,000	11,415	26,415	26,210	205
General Supplies	388,000	11,689	399,689	389,485	10,204
Textbooks	35,000	4,864	39,864	31,641	8,223
Other Objects	24,875	6,329	31,204	25,756	5,448
Total Regular Programs	7,281,308	(274,843)	7,006,465	6,857,928	148,537
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers		40,040	40,040	40,040	
Other Salaries of Instruction		22,282	22,282	22,069	213
Total Cognitive - Moderate		62,322	62,322	62,109	213
Learning and/or Language Disabilities:					
Salaries of Teachers	55,667	126,158	181,825	181,825	
Other Salaries of Instruction	31,831	175,927	207,758	204,427	3,331
General Supplies	7,500		7,500	7,463	37
Total Learning and/or Language Disabilities	94,998	302,085	397,083	393,715	3,368
Resource Room/Resource Center:					
Salaries of Teachers	1,349,958	(191,332)	1,158,626	1,158,626	
Other Salaries of Instruction	97,192	(56,086)	41,106	41,106	
General Supplies	5,000		5,000	4,929	71
Total Resource Room/Resource Center	1,452,150	(247,418)	1,204,732	1,204,661	71
Total Special Education	1,547,148	116,989	1,664,137	1,660,485	3,652
Bilingual Education:					
Salaries of Teachers	1,127,728	(30,532)	1,097,196	1,097,194	2
Other Salaries of Instruction	137,472	(10,904)	126,568	125,173	1,395
General Supplies	5,000		5,000	4,670	330
Total Bilingual Education	1,270,200	(41,436)	1,228,764	1,227,037	1,727

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Mahatma K. Gandhi # 23	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 15,000		$ 15,000	$ 9,014	$ 5,986
Total School Sponsored Co-curricular Activities	15,000		15,000	9,014	5,986
Total Instruction	10,113,656	$ (199,290)	9,914,366	9,754,464	159,902
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	57,464	(2,406)	55,058	42,358	12,700
Total Attendance and Social Work Services	57,464	(2,406)	55,058	42,358	12,700
Health Services:					
Salaries	204,053	1,055	205,108	202,453	2,655
Supplies and Materials	4,500		4,500	4,086	414
Total Health Services	208,553	1,055	209,608	206,539	3,069
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	269,871	46	269,917	269,917	
Supplies and Materials	2,000		2,000	275	1,725
Total Other Support Services – Students - Regular	271,871	46	271,917	270,192	1,725
Educational Media/Library Services:					
Salaries	104,077	200	104,277	104,277	
Supplies and Materials	41,000	(3,055)	37,945	34,611	3,334
Total Educational Media/Library Services	145,077	(2,855)	142,222	138,888	3,334
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	407,821		407,821	406,351	1,470
Salaries of Secretarial and Clerical Assistants	263,112	(11,976)	251,136	248,699	2,437
Other Salaries	13,000	(1,000)	12,000	12,000	
Purchased Professional and Technical Services	5,000	(500)	4,500		4,500
Other Purchased Services (400-500 series)	2,500		2,500	2,402	98
Supplies and Materials	22,000	(1,000)	21,000	18,898	2,102
Total Support Services – School Administration	713,433	(14,476)	698,957	688,350	10,607
Security					
Salaries	221,120	(18,950)	202,170	200,386	1,784
General Supplies	1,000		1,000		1,000
Total Security	222,120	(18,950)	203,170	200,386	2,784

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Mahatma K. Gandhi # 23	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 25,000	$ 4,045	$ 29,045	$ 25,931	$ 3,114
Total Student Transportation Services	25,000	4,045	29,045	25,931	3,114
Unallocated Benefits:					
Health Benefits	2,305,450	268,508	2,573,958	2,477,475	96,483
Total Unallocated Benefits	2,305,450	268,508	2,573,958	2,477,475	96,483
Total Undistributed Expenditures	3,948,968	234,967	4,183,935	4,050,119	133,816
Total Expenditures - Current	14,062,624	35,677	14,098,301	13,804,583	293,718
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	15,000	(2,850)	12,150	10,650	1,500
Total Equipment	15,000	(2,850)	12,150	10,650	1,500
Total Expenditures - School Based	14,077,624	32,827	14,110,451	13,815,233	295,218
Other Financing Sources:					
Transfers In	14,077,624	32,827	14,110,451	13,815,233	295,218
Total Other Financing Sources	14,077,624	32,827	14,110,451	13,815,233	295,218
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Chaplin Charles Watters # 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 338,270	$ (102,592)	$ 235,678	$ 235,510	$ 168
Grades 1- 5	2,471,816	129,953	2,601,769	2,552,699	49,070
Grades 6-8	1,236,983	(167,997)	1,068,986	1,036,940	32,046
Undistributed Instruction:					
Other Salaries of Instruction	254,907	20,307	275,214	260,253	14,961
Purchased Professional & Educational Services	5,000	(5,000)			
Other Purchased Services	8,000		8,000	5,843	2,157
General Supplies	247,000	62,157	309,157	224,677	84,480
Textbooks	20,000	400	20,400	20,385	15
Other Objects	16,250	231	16,481	10,934	5,547
Total Regular Programs	4,598,226	(62,541)	4,535,685	4,347,241	188,444
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		192,775	192,775	192,775	
Other Salaries of Instruction		53,341	53,341	53,341	
General Supplies	5,000		5,000	5,000	
Total Learning and/or Language Disabilities	5,000	246,116	251,116	251,116	
Behavioral Disabilities:					
Salaries of Teachers	161,443	(134,834)	26,609	26,609	
Other Salaries of Instruction	41,084	(21,638)	19,446	18,576	870
General Supplies	5,000		5,000	5,000	
Total Behavioral Disabilities	207,527	(156,472)	51,055	50,185	870
Resource Room/Resource Center:					
Salaries of Teachers	1,203,212	(36,953)	1,166,259	1,144,137	22,122
Other Salaries of Instruction	100,950	(38,247)	62,703	62,703	
General Supplies	6,000	54	6,054	6,054	
Total Resource Room/Resource Center	1,310,162	(75,146)	1,235,016	1,212,894	22,122
Total Special Education	1,522,689	14,498	1,537,187	1,514,195	22,992
Bilingual Education:					
Salaries of Teachers	358,673	30,868	389,541	389,541	
General Supplies	10,000	21	10,021	10,021	
Total Bilingual Education	368,673	30,889	399,562	399,562	

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Chaplin Charles Watters # 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 10,000		$ 10,000	$ 2,540	$ 7,460
Total School Sponsored Co-curricular Activities	10,000		10,000	2,540	7,460
Total Instruction	6,499,588	$ (17,154)	6,482,434	6,263,538	218,896
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162		36,162	35,850	312
Supplies and Materials	1,000		1,000	1,000	
Total Attendance and Social Work Services	37,162		37,162	36,850	312
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	4,000		4,000	3,909	91
Total Health Services	102,877		102,877	102,786	91
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	209,254	246	209,500	209,500	
Other Salaries	51,761	(3,730)	48,031	48,031	
Supplies and Materials	2,000		2,000	1,999	1
Total Other Support Services – Students - Regular	263,015	(3,484)	259,531	259,530	1
Educational Media/Library Services:					
Salaries	36,162	(1,246)	34,916	34,802	114
Supplies and Materials	18,000	359	18,359	18,359	
Total Educational Media/Library Services	54,162	(887)	53,275	53,161	114
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	349,470	(4,500)	344,970	344,863	107
Salaries of Secretarial and Clerical Assistants	210,088	(14,269)	195,819	195,309	510
Other Salaries	4,200		4,200	4,200	
Other Purchased Services (400-500 series)	25,000		25,000	17,264	7,736
Supplies and Materials	20,000	(2,193)	17,807	17,252	555
Total Support Services – School Administration	608,758	(20,962)	587,796	578,888	8,908
Security					
Salaries	164,925	1,648	166,573	166,573	
Total Security	164,925	1,648	166,573	166,573	

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Chaplin Charles Watters # 24	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 15,000	$ 1,752	$ 16,752	$ 15,718	$ 1,034
Total Student Transportation Services	15,000	1,752	16,752	15,718	1,034
Unallocated Benefits:					
Health Benefits	1,696,536	170,417	1,866,953	1,866,950	3
Total Unallocated Benefits	1,696,536	170,417	1,866,953	1,866,950	3
Total Undistributed Expenditures	2,942,435	148,484	3,090,919	3,080,456	10,463
Total Expenditures - Current	9,442,023	131,330	9,573,353	9,343,994	229,359
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	12,000	3,995	15,995	12,000	3,995
Grades 6-8	12,000		12,000	12,000	
Special Education - Instruction:					
Language and/or Learning Disabilities	12,000		12,000	12,000	
Resource Room/Resource Center	12,000		12,000	11,995	5
Undistributed Expenditures:					
Educational Media/Library Services	13,000		13,000	12,418	582
Total Equipment	61,000	3,995	64,995	60,413	4,582
Total Expenditures - School Based	9,503,023	135,325	9,638,348	9,404,407	233,941
Other Financing Sources:					
Transfers In	9,503,023	135,325	9,638,348	9,404,407	233,941
Total Other Financing Sources	9,503,023	135,325	9,638,348	9,404,407	233,941
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Nicolas Copernicus # 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 470,768	$ 9,718	$ 480,486	$ 480,486	
Grades 1- 5	2,914,375	(199,650)	2,714,725	2,605,297	$109,428
Undistributed Instruction:					
Other Salaries of Instruction	202,868	(1,633)	201,235	187,308	13,927
Purchased Professional & Educational Services	18,000	(18,000)			
Other Purchased Services	40,250	38,852	79,102	55,310	23,792
General Supplies	179,168	(60,667)	118,501	115,577	2,924
Textbooks		16,198	16,198	16,198	
Other Objects	10,750	750	11,500	4,128	7,372
Total Regular Programs	3,836,179	(214,432)	3,621,747	3,464,304	157,443
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		53,587	53,587	53,587	
Other Salaries of Instruction		70,419	70,419	56,740	13,679
Total Learning and/or Language Disabilities		124,006	124,006	110,327	13,679
Behavioral Disabilities:					
Salaries of Teachers		39,396	39,396	39,396	
Other Salaries of Instruction		20,916	20,916	20,916	
Total Behavioral Disabilities		60,312	60,312	60,312	
Resource Room/Resource Center:					
Salaries of Teachers	1,064,263	(31,402)	1,032,861	1,016,487	16,374
Other Salaries of Instruction	108,790	(28,508)	80,282	80,282	
General Supplies	5,000		5,000		5,000
Total Resource Room/Resource Center	1,178,053	(59,910)	1,118,143	1,096,769	21,374
Autism:					
Salaries of Teachers	51,256	1,148	52,404	37,259	15,145
Other Salaries of Instruction	31,041	(30,020)	1,021	1,021	
Total Autism	82,297	(28,872)	53,425	38,280	15,145
Total Special Education	1,260,350	95,536	1,355,886	1,305,688	50,198
Bilingual Education:					
Salaries of Teachers	317,029	(31,899)	285,130	278,974	6,156
Other Salaries of Instruction	35,762		35,762	34,802	960
Total Bilingual Education	352,791	(31,899)	320,892	313,776	7,116
Total Instruction	5,449,320	(150,795)	5,298,525	5,083,768	214,757

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Nicolas Copernicus # 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 36,162		$ 36,162	$ 35,850	$ 312
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	36,662		36,662	35,850	812
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	2,500	$ 556	3,056	3,056	
Total Health Services	101,377	556	101,933	101,933	
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	108,127	(22,223)	85,904	55,611	30,293
Purchased Professional - Educational Services	2,000	(500)	1,500		1,500
Supplies and Materials	350		350		350
Total Other Support Services – Students - Regular	110,477	(22,723)	87,754	55,611	32,143
Educational Media/Library Services:					
Salaries	51,256	1,793	53,049	45,886	7,163
Supplies and Materials	21,000	87	21,087	15	21,072
Total Educational Media/Library Services	72,256	1,880	74,136	45,901	28,235
Instructional Staff Training Services:					
Supplies and Materials		1,700	1,700	1,700	
Total Instructional Staff Training Services		1,700	1,700	1,700	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	283,459	5,534	288,993	268,187	20,806
Salaries of Secretarial and Clerical Assistants	219,890	(5,034)	214,856	211,121	3,735
Other Salaries	2,700		2,700	2,700	
Other Purchased Services (400-500 series)	20,800		20,800	516	20,284
Supplies and Materials	3,750	(2,123)	1,627		1,627
Total Support Services – School Administration	530,599	(1,623)	528,976	482,524	46,452
Security					
Salaries	110,181		110,181	99,048	11,133
Total Security	110,181		110,181	99,048	11,133
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,000	1,571	8,571	5,602	2,969
Total Student Transportation Services	7,000	1,571	8,571	5,602	2,969

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Nicolas Copernicus # 25	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$1,265,020	$ 52,285	$1,317,305	$1,313,250	$ 4,055
Total Unallocated Benefits	1,265,020	52,285	1,317,305	1,313,250	4,055
Total Undistributed Expenditures	2,233,572	33,646	2,267,218	2,141,419	125,799
Total Expenditures - Current	7,682,892	(117,149)	7,565,743	7,225,187	340,556
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		52,851	52,851	52,851	
Total Equipment		52,851	52,851	52,851	
Total Expenditures - School Based	7,682,892	(64,298)	7,618,594	7,278,038	340,556
Other Financing Sources:					
Transfers In	7,682,892	(64,298)	7,618,594	7,278,038	340,556
Total Other Financing Sources	7,682,892	(64,298)	7,618,594	7,278,038	340,556
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alfred E. Zampella # 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 629,629	$ 12,295	$ 641,924	$ 634,241	$ 7,683
Grades 1- 5	3,252,806	(140,877)	3,111,929	3,068,481	43,448
Grades 6-8	1,108,117	60,081	1,168,198	1,149,581	18,617
Undistributed Instruction:					
Other Salaries of Instruction	253,584	(16,232)	237,352	234,677	2,675
Other Purchased Services	10,000	14,339	24,339	24,172	167
General Supplies	314,450	(3,087)	311,363	248,271	63,092
Textbooks	13,000		13,000		13,000
Other Objects	24,480	5,255	29,735	29,131	604
Total Regular Programs	5,606,066	(68,226)	5,537,840	5,388,554	149,286
Instruction - Special Education:					
Cognitive - Mild:					
Other Salaries of Instruction	39,084	(29,594)	9,490	9,489	1
Total Cognitive - Mild	39,084	(29,594)	9,490	9,489	1
Auditory Impairments:					
Salaries of Teachers	222,297	(80,306)	141,991	141,991	
Other Salaries of Instruction	78,368	(30,955)	47,413	44,871	2,542
Total Auditory Impairments	300,665	(111,261)	189,404	186,862	2,542
Resource Room/Resource Center:					
Salaries of Teachers	904,375	62,084	966,459	955,971	10,488
Other Salaries of Instruction	36,062	29,431	65,493	65,493	
General Supplies	3,000		3,000		3,000
Total Resource Room/Resource Center	943,437	91,515	1,034,952	1,021,464	13,488
Total Special Education	1,283,186	(49,340)	1,233,846	1,217,815	16,031
Bilingual Education:					
Salaries of Teachers	289,814	15,811	305,625	305,625	
Other Salaries of Instruction	37,412	(70)	37,342	37,101	241
Total Bilingual Education	327,226	15,741	342,967	342,726	241
Total Instruction	7,216,478	(101,825)	7,114,653	6,949,095	165,558

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alfred E. Zampella # 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 31,166	$ (4,264)	$ 26,902	$ 26,902	
Supplies and Materials	500	(398)	102		$ 102
Total Attendance and Social Work Services	31,666	(4,662)	27,004	26,902	102
Health Services:					
Salaries	87,060	(2,310)	84,750	84,750	
Supplies and Materials	2,500		2,500	2,060	440
Total Health Services	89,560	(2,310)	87,250	86,810	440
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	175,137	(10,579)	164,558	164,558	
Supplies and Materials	3,000	(2,696)	304		304
Other Objects	6,000	(2,327)	3,673		3,673
Total Other Support Services – Students - Regular	184,137	(15,602)	168,535	164,558	3,977
Educational Media/Library Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	6,000	(342)	5,658	4,775	883
Total Educational Media/Library Services	104,877	(342)	104,535	103,652	883
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,990		3,990	3,990	
Total Instructional Staff Training Services	3,990		3,990	3,990	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	414,880	(9,294)	405,586	405,586	
Salaries of Secretarial and Clerical Assistants	209,147	(8,809)	200,338	198,368	1,970
Other Salaries	5,200		5,200	2,180	3,020
Other Purchased Services (400-500 series)	10,700	3,276	13,976	13,068	908
Supplies and Materials	8,500	1,832	10,332	10,331	1
Total Support Services – School Administration	648,427	(12,995)	635,432	629,533	5,899
Security					
Salaries	134,524	(3,317)	131,207	131,156	51
Total Security	134,524	(3,317)	131,207	131,156	51
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,000	1,050	12,050	10,406	1,644
Total Student Transportation Services	11,000	1,050	12,050	10,406	1,644

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alfred E. Zampella # 27	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 1,617,965	$ 157,557	$ 1,775,522	$ 1,775,522	
Total Unallocated Benefits	1,617,965	157,557	1,775,522	1,775,522	
Total Undistributed Expenditures	2,826,146	119,379	2,945,525	2,932,529	$ 12,996
Total Expenditures - Current	10,042,624	17,554	10,060,178	9,881,624	178,554
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	39,750		39,750	37,560	2,190
Grades 6-8	17,250		17,250	16,588	662
Total Equipment	57,000		57,000	54,148	2,852
Total Expenditures - School Based	10,099,624	17,554	10,117,178	9,935,772	181,406
Other Financing Sources:					
Transfers In	10,099,624	17,554	10,117,178	9,935,772	181,406
Total Other Financing Sources	10,099,624	17,554	10,117,178	9,935,772	181,406
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Christa Mc Auliffe # 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 540,722	$ (67,932)	$ 472,790	$ 467,713	$ 5,077
Grades 1- 5	3,262,288	(190,191)	3,072,097	2,945,137	126,960
Grades 6-8	1,109,927	(61,769)	1,048,158	1,042,327	5,831
Undistributed Instruction:					
Other Salaries of Instruction	234,908	24,235	259,143	258,812	331
Purchased Professional & Educational Services	5,000	2,500	7,500	7,000	500
Other Purchased Services	5,000		5,000	2,961	2,039
General Supplies	247,000	20,511	267,511	248,814	18,697
Textbooks	19,000	(17,237)	1,763	978	785
Other Objects	22,800		22,800	8,287	14,513
Total Regular Programs	5,446,645	(289,883)	5,156,762	4,982,029	174,733
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	172,537	101,503	274,040	261,696	12,344
Other Salaries of Instruction	39,084	63,544	102,628	102,283	345
General Supplies	20,000	3	20,003	10,165	9,838
Total Learning and/or Language Disabilities	231,621	165,050	396,671	374,144	22,527
Resource Room/Resource Center:					
Salaries of Teachers	1,091,097	(34,959)	1,056,138	1,053,714	2,424
Other Salaries of Instruction	149,683	37,371	187,054	150,529	36,525
General Supplies	6,000	6,000	12,000	11,928	72
Total Resource Room/Resource Center	1,246,780	8,412	1,255,192	1,216,171	39,021
Total Special Education	1,478,401	173,462	1,651,863	1,590,315	61,548
Bilingual Education:					
Salaries of Teachers	414,424	(33,500)	380,924	185,710	195,214
Other Salaries of Instruction	37,412		37,412	1,856	35,556
General Supplies	6,000	(6,000)			
Total Bilingual Education	457,836	(39,500)	418,336	187,566	230,770

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Christa Mc Auliffe # 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 3,200	$ 1,160	$ 4,360	$ 2,680	$ 1,680
Total School Sponsored Co-curricular Activities	3,200	1,160	4,360	2,680	1,680
Total Instruction	7,386,082	(154,761)	7,231,321	6,762,590	468,731
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,188	(543)	28,645	28,645	
Supplies and Materials	1,000		1,000	429	571
Total Attendance and Social Work Services	30,188	(543)	29,645	29,074	571
Health Services:					
Salaries	161,559		161,559	161,559	
Supplies and Materials	4,000	(2,100)	1,900	1,493	407
Total Health Services	165,559	(2,100)	163,459	163,052	407
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	210,954	999	211,953	211,953	
Supplies and Materials	5,000		5,000	4,383	617
Total Other Support Services – Students - Regular	215,954	999	216,953	216,336	617
Educational Media/Library Services:					
Salaries	93,660	(2,310)	91,350	91,350	
Supplies and Materials	57,000		57,000	45,620	11,380
Total Educational Media/Library Services	150,660	(2,310)	148,350	136,970	11,380
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	284,959	6,673	291,632	290,934	698
Salaries of Secretarial and Clerical Assistants	158,910	(6,934)	151,976	151,046	930
Other Salaries	3,140	1,120	4,260	4,260	
Other Purchased Services (400-500 series)	17,000	12,897	29,897	16,444	13,453
Supplies and Materials	12,000	(1,682)	10,318	9,901	417
Other Objects	1,000	(187)	813		813
Total Support Services – School Administration	477,009	11,887	488,896	472,585	16,311
Security					
Salaries	146,775	(97)	146,678	145,814	864
Total Security	146,775	(97)	146,678	145,814	864

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Christa Mc Auliffe # 28	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 12,000		$ 12,000	$ 5,152	$ 6,848
Total Student Transportation Services	12,000		12,000	5,152	6,848
Unallocated Benefits:					
Health Benefits	1,540,323	$ 162,469	1,702,792	1,648,372	54,420
Total Unallocated Benefits	1,540,323	162,469	1,702,792	1,648,372	54,420
Total Undistributed Expenditures	2,738,468	170,305	2,908,773	2,817,355	91,418
Total Expenditures - Current	10,124,550	15,544	10,140,094	9,579,945	560,149
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	20,000	48,385	68,385	34,567	33,818
Grades 6-8	15,000		15,000	15,000	
Total Equipment	35,000	48,385	83,385	49,567	33,818
Total Expenditures - School Based	10,159,550	63,929	10,223,479	9,629,512	593,967
Other Financing Sources:					
Transfers In	10,159,550	63,929	10,223,479	9,629,512	593,967
Total Other Financing Sources	10,159,550	63,929	10,223,479	9,629,512	593,967
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Gladys Nunnery # 29	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 310,967	$ (50,918)	$ 260,049	$ 260,049	
Grades 1- 5	1,439,002	(45,739)	1,393,263	1,328,942	$ 64,321
Undistributed Instruction:					
Other Salaries of Instruction	69,119	23,697	92,816	92,816	
Purchased Professional & Educational Services	9,000	(900)	8,100	8,080	20
Other Purchased Services	24,000	(6,319)	17,681	17,670	11
General Supplies	81,175	7,232	88,407	88,225	182
Textbooks	600	(13)	587		587
Other Objects	3,125		3,125	2,751	374
Total Regular Programs	1,936,988	(72,960)	1,864,028	1,798,533	65,495
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	704,757	101,963	806,720	806,720	
General Supplies	5,000		5,000	4,926	74
Total Resource Room/Resource Center	709,757	101,963	811,720	811,646	74
Total Special Education	709,757	101,963	811,720	811,646	74
Total Instruction	2,646,745	29,003	2,675,748	2,610,179	65,569
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	12,466	(180)	12,286	11,086	1,200
Supplies and Materials	500		500	495	5
Total Attendance and Social Work Services	12,966	(180)	12,786	11,581	1,205
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	850		850	764	86
Total Health Services	99,727		99,727	99,641	86
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	110,027	200	110,227	110,227	
Supplies and Materials	500		500	368	132
Total Other Support Services – Students - Regular	110,527	200	110,727	110,595	132
Educational Media/Library Services:					
Salaries	103,176	1	103,177	103,177	
Supplies and Materials	13,000		13,000	12,901	99
Total Educational Media/Library Services	116,176	1	116,177	116,078	99

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Gladys Nunnery # 29	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Instructional Staff Training Services:					
Supplies and Materials	$ 10,000	$ (650)	$ 9,350	$ 9,099	$ 251
Total Instructional Staff Training Services	10,000	(650)	9,350	9,099	251
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	148,939	700	149,639	149,639	
Salaries of Secretarial and Clerical Assistants	58,657	(1,300)	57,357	56,973	384
Other Salaries	2,150	600	2,750	2,077	673
Other Purchased Services (400-500 series)	2,500	(1,788)	712	703	9
Supplies and Materials	3,750	1,788	5,538	5,068	470
Total Support Services – School Administration	215,996	-	215,996	214,460	1,536
Security					
Salaries	57,962	9,727	67,689	64,820	2,869
Total Security	57,962	9,727	67,689	64,820	2,869
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,200	650	3,850	2,880	970
Total Student Transportation Services	3,200	650	3,850	2,880	970
Unallocated Benefits:					
Health Benefits	510,354	35,995	546,349	542,148	4,201
Total Unallocated Benefits	510,354	35,995	546,349	542,148	4,201
Total Undistributed Expenditures	1,136,908	45,743	1,182,651	1,171,302	11,349
Total Expenditures - Current	3,783,653	74,746	3,858,399	3,781,481	76,918
Total Expenditures - School Based	3,783,653	74,746	3,858,399	3,781,481	76,918
Other Financing Sources:					
Transfers In	3,783,653	74,746	3,858,399	3,781,481	76,918
Total Other Financing Sources	3,783,653	74,746	3,858,399	3,781,481	76,918
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alexander D. Sullivan # 30	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 367,774	$ 39,054	$ 406,828	$ 406,828	
Grades 1- 5	3,052,787	(249,503)	2,803,284	2,529,216	$ 274,068
Undistributed Instruction:					
Other Salaries of Instruction	137,074	24,993	162,067	162,067	
Purchased Professional & Educational Services	28,650	(4,216)	24,434	17,174	7,260
Other Purchased Services	13,700	4,053	17,753	17,753	
General Supplies	200,890	9,059	209,949	205,698	4,251
Textbooks	4,750	(3,202)	1,548	1,548	
Other Objects	8,150	381	8,531	7,342	1,189
Total Regular Programs	3,813,775	(179,381)	3,634,394	3,347,626	286,768
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	158,144	6,969	165,113	165,113	
Other Salaries of Instruction	39,084	27,905	66,989	64,806	2,183
Textbooks	4,700	(4,700)			
Total Learning and/or Language Disabilities	201,928	30,174	232,102	229,919	2,183
Resource Room/Resource Center:					
Salaries of Teachers	1,020,348	(2,390)	1,017,958	884,715	133,243
Other Salaries of Instruction	33,057	(27,905)	5,152	3,778	1,374
General Supplies	5,400	4,700	10,100	10,082	18
Total Resource Room/Resource Center	1,058,805	(25,595)	1,033,210	898,575	134,635
Total Special Education	1,260,733	4,579	1,265,312	1,128,494	136,818
Bilingual Education:					
Salaries of Teachers	1,000,375		1,000,375	901,775	98,600
Other Salaries of Instruction	37,412		37,412	37,100	312
General Supplies	28,815	697	29,512	29,496	16
Textbooks	700	(697)	3		3
Total Bilingual Education	1,067,302	-	1,067,302	968,371	98,931
School Sponsored Co-curricular Activities:					
Salaries	10,908	22	10,930	7,408	3,522
Total School Sponsored Co-curricular Activities	10,908	22	10,930	7,408	3,522

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alexander D. Sullivan # 30	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total Instruction	$6,152,718	$(174,780)	$5,977,938	$5,451,899	$ 526,039
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162		36,162	35,850	312
Total Attendance and Social Work Services	36,162		36,162	35,850	312
Health Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	3,800	(302)	3,498	3,384	114
Total Health Services	102,677	(302)	102,375	102,261	114
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	194,637		194,637	191,599	3,038
Supplies and Materials	600	(21)	579	579	
Total Other Support Services – Students - Regular	195,237	(21)	195,216	192,178	3,038
Educational Media/Library Services:					
Salaries	98,877		98,877	98,877	
Supplies and Materials	15,000	(21)	14,979	14,833	146
Total Educational Media/Library Services	113,877	(21)	113,856	113,710	146
Instructional Staff Training Services:					
Supplies and Materials	2,000	(200)	1,800	1,800	
Total Instructional Staff Training Services	2,000	(200)	1,800	1,800	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	276,760	1,769	278,529	274,706	3,823
Salaries of Secretarial and Clerical Assistants	160,905	(1,799)	159,106	153,608	5,498
Other Salaries	2,740	40	2,780	2,780	
Other Purchased Services (400-500 series)	500	554	1,054	1,054	
Supplies and Materials	4,500	(3,102)	1,398	1,398	
Other Objects	400	(217)	183	183	
Total Support Services – School Administration	445,805	(2,755)	443,050	433,729	9,321
Security					
Salaries	110,381		110,381	109,369	1,012
General Supplies	2,900	(1,465)	1,435	1,435	
Total Security	113,281	(1,465)	111,816	110,804	1,012

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Alexander D. Sullivan # 30	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 8,700		$ 8,700	$ 3,555	$ 5,145
Total Student Transportation Services	8,700		8,700	3,555	5,145
Unallocated Benefits:					
Health Benefits	1,293,781	$ 8,716	1,302,497	1,231,231	71,266
Total Unallocated Benefits	1,293,781	8,716	1,302,497	1,231,231	71,266
Total Undistributed Expenditures	2,311,520	3,952	2,315,472	2,225,118	90,354
Total Expenditures - Current	8,464,238	(170,828)	8,293,410	7,677,017	616,393
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	10,600	1,059	11,659	11,659	
Total Equipment	10,600	1,059	11,659	11,659	
Total Expenditures - School Based	8,474,838	(169,769)	8,305,069	7,688,676	616,393
Other Financing Sources:					
Transfers In	8,474,838	(169,769)	8,305,069	7,688,676	616,393
Total Other Financing Sources	8,474,838	(169,769)	8,305,069	7,688,676	616,393
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Anthony J. Infante # 31	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 123,118	$ 3,826	$ 126,944	$ 126,944	
Grades 1- 5	951,925	(51,359)	900,566	866,299	$34,267
Undistributed Instruction:					
Other Salaries of Instruction	101,089	(18,935)	82,154	81,546	608
Purchased Professional & Educational Services	1,200		1,200	400	800
Other Purchased Services	1,500	(1,077)	423	88	335
General Supplies	30,000	1,164	31,164	30,233	931
Textbooks	4,500		4,500	4,375	125
Other Objects	2,025	786	2,811	1,545	1,266
Total Regular Programs	1,215,357	(65,595)	1,149,762	1,111,430	38,332
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers		39,127	39,127	39,127	
General Supplies	1,000		1,000	795	205
Other Objects	1,100		1,100	983	117
Total Cognitive - Moderate	2,100	39,127	41,227	40,905	322
Resource Room/Resource Center:					
Salaries of Teachers	813,398	12,309	825,707	825,707	
General Supplies	1,000		1,000		1,000
Total Resource Room/Resource Center	814,398	12,309	826,707	825,707	1,000
Autism:					
Salaries of Teachers	335,209	(8,085)	327,124	324,304	2,820
Other Salaries of Instruction	360,526	(69,603)	290,923	280,864	10,059
General Supplies	6,000		6,000	4,834	1,166
Total Autism	701,735	(77,688)	624,047	610,002	14,045
Total Special Education	1,518,233	(26,252)	1,491,981	1,476,614	15,367
Bilingual Education:					
Salaries of Teachers	102,176	(295)	101,881	98,914	2,967
General Supplies	200		200		200
Total Bilingual Education	102,376	(295)	102,081	98,914	3,167

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Anthony J. Infante # 31	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total Instruction	$2,835,966	$ (92,142)	$2,743,824	$2,686,958	$56,866
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	900		900	741	159
Total Attendance and Social Work Services	900		900	741	159
Health Services:					
Salaries	54,152	21,908	76,060	76,060	
Supplies and Materials	1,500		1,500	1,236	264
Total Health Services	55,652	21,908	77,560	77,296	264
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	101,527	(3,263)	98,264	98,264	
Total Other Support Services – Students - Regular	101,527	(3,263)	98,264	98,264	
Educational Media/Library Services:					
Salaries	109,077	1,800	110,877	110,877	
Supplies and Materials	3,500		3,500	2,520	980
Total Educational Media/Library Services	112,577	1,800	114,377	113,397	980
Instructional Staff Training Services:					
Purchased Professional –Education Services	800		800		800
Total Instructional Staff Training Services	800		800		800
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	143,039	1,040	144,079	143,839	240
Salaries of Secretarial and Clerical Assistants	60,880	(2,687)	58,193	58,193	
Other Salaries	3,019		3,019	3,019	
Supplies and Materials	10,000	(787)	9,213	8,519	694
Total Support Services – School Administration	216,938	(2,434)	214,504	213,570	934
Security					
Salaries	73,988	(385)	73,603	73,603	
Total Security	73,988	(385)	73,603	73,603	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,000		3,000	2,038	962
Total Student Transportation Services	3,000		3,000	2,038	962

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Anthony J. Infante # 31	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 714,057	$ 92,962	$ 807,019	$ 768,705	$38,314
Total Unallocated Benefits	714,057	92,962	807,019	768,705	38,314
Total Undistributed Expenditures	1,279,439	110,588	1,390,027	1,347,614	42,413
Total Expenditures - Current	4,115,405	18,446	4,133,851	4,034,572	99,279
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Preschool / Kindergarten	10,000		10,000	7,256	2,744
Total Equipment	10,000		10,000	7,256	2,744
Total Expenditures - School Based	4,125,405	18,446	4,143,851	4,041,828	102,023
Other Financing Sources:					
Transfers In	4,125,405	18,446	4,143,851	4,041,828	102,023
Total Other Financing Sources	4,125,405	18,446	4,143,851	4,041,828	102,023
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 33	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 204,954	$ 199	$ 205,153	$ 205,153	
Grades 1- 5	1,714,940	(65,548)	1,649,392	1,576,408	$ 72,984
Undistributed Instruction:					
Other Salaries of Instruction	274,997	5,891	280,888	279,085	1,803
Other Purchased Services	4,000	12,256	16,256	4,427	11,829
General Supplies	118,675	(844)	117,831	117,302	529
Textbooks	2,000	4,174	6,174	6,171	3
Other Objects	4,750	1,642	6,392	4,545	1,847
Total Regular Programs	2,324,316	(42,230)	2,282,086	2,193,091	88,995
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	583,831	(10,000)	573,831	521,268	52,563
Other Salaries of Instruction		10,000	10,000	9,613	387
General Supplies	1,500		1,500	1,499	1
Total Resource Room/Resource Center	585,331	-	585,331	532,380	52,951
Total Special Education	585,331	-	585,331	532,380	52,951
Bilingual Education:					
Salaries of Teachers	222,639		222,639	221,935	704
General Supplies	1,000		1,000	504	496
Total Bilingual Education	223,639		223,639	222,439	1,200
Total Instruction	3,133,286	(42,230)	3,091,056	2,947,910	143,146
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	14,465	2,309	16,774	16,774	
Supplies and Materials	700		700	112	588
Total Attendance and Social Work Services	15,165	2,309	17,474	16,886	588
Health Services:					
Salaries	103,176	1	103,177	103,177	
Supplies and Materials	1,900	192	2,092	2,062	30
Total Health Services	105,076	193	105,269	105,239	30
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	111,327	1,321	112,648	112,248	400
Supplies and Materials	900	(800)	100	56	44
Total Other Support Services – Students - Regular	112,227	521	112,748	112,304	444
Educational Media/Library Services:					
Salaries	71,660	(3,348)	68,312	68,312	
Supplies and Materials	9,500	(191)	9,309	9,274	35
Total Educational Media/Library Services	81,160	(3,539)	77,621	77,586	35

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 33	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services	$ 1,000	$ 200	$ 1,200	$ 1,200	
Supplies and Materials	400	(200)	200		$ 200
Total Instructional Staff Training Services	1,400	-	1,400	1,200	200
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	148,339	1,300	149,639	149,639	
Salaries of Secretarial and Clerical Assistants	105,844	(3,909)	101,935	101,122	813
Other Salaries	2,300		2,300	2,300	
Other Purchased Services (400-500 series)	8,500	(3,300)	5,200	2,806	2,394
Supplies and Materials	3,000	3,300	6,300	4,939	1,361
Total Support Services – School Administration	267,983	(2,609)	265,374	260,806	4,568
Security					
Salaries	74,188	635	74,823	74,823	
Total Security	74,188	635	74,823	74,823	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,000		4,000	2,186	1,814
Total Student Transportation Services	4,000		4,000	2,186	1,814
Unallocated Benefits:					
Health Benefits	713,364	89,158	802,522	780,489	22,033
Total Unallocated Benefits	713,364	89,158	802,522	780,489	22,033
Total Undistributed Expenditures	1,374,563	86,668	1,461,231	1,431,519	29,712
Total Expenditures - Current	4,507,849	44,438	4,552,287	4,379,429	172,858
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	28,000	(18,079)	9,921		9,921
Total Equipment	28,000	(18,079)	9,921		9,921
Total Expenditures - School Based	4,535,849	26,359	4,562,208	4,379,429	182,779
Other Financing Sources:					
Transfers In	4,535,849	26,359	4,562,208	4,379,429	182,779
Total Other Financing Sources	4,535,849	26,359	4,562,208	4,379,429	182,779
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 34	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 111,031		$ 111,031	$ 110,548	$ 483
Grades 1- 5	1,897,763	$ 358,532	2,256,295	2,144,032	112,263
Grades 6-8	1,247,291	(469,268)	778,023	753,144	24,879
Undistributed Instruction:					
Other Salaries of Instruction	246,598	(17,133)	229,465	223,577	5,888
Other Purchased Services	600	5,904	6,504	535	5,969
General Supplies	219,300	8,484	227,784	138,617	89,167
Textbooks	3,000		3,000	2,677	323
Other Objects	14,388		14,388	5,019	9,369
Total Regular Programs	3,739,971	(113,481)	3,626,490	3,378,149	248,341
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	52,367	10,077	62,444	61,718	726
General Supplies	250		250		250
Total Learning and/or Language Disabilities	52,617	10,077	62,694	61,718	976
Behavioral Disabilities:					
General Supplies	250		250		250
Total Behavioral Disabilities	250		250		250
Resource Room/Resource Center:					
Salaries of Teachers	1,164,305	(296,398)	867,907	867,907	
Other Salaries of Instruction	36,062	(25,759)	10,303	10,303	
General Supplies	500		500		500
Total Resource Room/Resource Center	1,200,867	(322,157)	878,710	878,210	500
Autism:					
Salaries of Teachers		244,410	244,410	244,410	
Other Salaries of Instruction		148,244	148,244	117,663	30,581
Total Autism		392,654	392,654	362,073	30,581
Total Special Education	1,253,734	80,574	1,334,308	1,302,001	32,307
Total Instruction	4,993,705	(32,907)	4,960,798	4,680,150	280,648

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 34	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 26,521		$ 26,521	$ 26,067	$ 454
Supplies and Materials	50		50		50
Total Attendance and Social Work Services	26,571		26,571	26,067	504
Health Services:					
Salaries	102,176	$ 1	102,177	102,177	
Supplies and Materials	1,000		1,000		1,000
Total Health Services	103,176	1	103,177	102,177	1,000
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	113,327	2,200	115,527	115,527	
Supplies and Materials	250		250		250
Total Other Support Services – Students - Regular	113,577	2,200	115,777	115,527	250
Educational Media/Library Services:					
Salaries	130,212	(50,056)	80,156		80,156
Supplies and Materials	1,000		1,000		1,000
Total Educational Media/Library Services	131,212	(50,056)	81,156		81,156
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000	(950)	9,050		9,050
Total Instructional Staff Training Services	10,000	(950)	9,050		9,050
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	261,801	(1,142)	260,659	257,881	2,778
Salaries of Secretarial and Clerical Assistants	113,329		113,329	107,968	5,361
Other Salaries	10,200		10,200	10,200	
Other Purchased Services (400-500 series)	3,000	2,242	5,242	2,761	2,481
Supplies and Materials	8,000	(1,292)	6,708	5,690	1,018
Total Support Services – School Administration	396,330	(192)	396,138	384,500	11,638
Security					
Salaries	140,878		140,878	136,805	4,073
Total Security	140,878		140,878	136,805	4,073

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Public school # 34	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 9,165	$ 1,222	$ 10,387	$ 5,975	$ 4,412
Total Student Transportation Services	9,165	1,222	10,387	5,975	4,412
Unallocated Benefits:					
Health Benefits	1,143,422	47,293	1,190,715	1,181,214	9,501
Total Unallocated Benefits	1,143,422	47,293	1,190,715	1,181,214	9,501
Total Undistributed Expenditures	2,074,331	(482)	2,073,849	1,952,265	121,584
Total Expenditures - Current	7,068,036	(33,389)	7,034,647	6,632,415	402,232
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Preschool / Kindergarten	10,000		10,000	8,205	1,795
Grades 1-5	10,000	6,260	16,260	2,495	13,765
Grades 6-8	10,000	6,260	16,260	7,990	8,270
Total Equipment	30,000	12,520	42,520	18,690	23,830
Total Expenditures - School Based	7,098,036	(20,869)	7,077,167	6,651,105	426,062
Other Financing Sources:					
Transfers In	7,098,036	(20,869)	7,077,167	6,651,105	426,062
Total Other Financing Sources	7,098,036	(20,869)	7,077,167	6,651,105	426,062
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rafael De J. Cordero # 37	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 351,550	$(98,304)	$ 253,246	$ 253,246	
Grades 1- 5	2,164,989	(12,020)	2,152,969	2,107,237	$45,732
Grades 6-8	930,278	12,461	942,739	912,602	30,137
Undistributed Instruction:					
Other Salaries of Instruction	81,277	(43,513)	37,764	37,285	479
Other Purchased Services	10,875		10,875	5,199	5,676
General Supplies	104,557	4,089	108,646	104,688	3,958
Textbooks	3,663		3,663	3,637	26
Other Objects	8,000	759	8,759	6,095	2,664
Total Regular Programs	3,655,189	(136,528)	3,518,661	3,429,989	88,672
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	51,054	(15,157)	35,897	35,897	
Total Behavioral Disabilities	51,054	(15,157)	35,897	35,897	
Resource Room/Resource Center:					
Salaries of Teachers	1,111,119	194,782	1,305,901	1,305,226	675
Other Salaries of Instruction	78,168	14,309	92,477	88,390	4,087
General Supplies	3,200		3,200	3,164	36
Total Resource Room/Resource Center	1,192,487	209,091	1,401,578	1,396,780	4,798
Autism:					
Salaries of Teachers	448,949	(135,409)	313,540	313,540	
Other Salaries of Instruction	121,102	(3,786)	117,316	117,316	
General Supplies	7,276		7,276	7,083	193
Total Autism	577,327	(139,195)	438,132	437,939	193
Total Special Education	1,820,868	54,739	1,875,607	1,870,616	4,991
Total Instruction	5,476,057	(81,789)	5,394,268	5,300,605	93,663

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rafael De J. Cordero # 37	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 36,162	$ (312)	$ 35,850	$ 35,850	
Supplies and Materials	100		100	97	$ 3
Total Attendance and Social Work Services	36,262	(312)	35,950	35,947	3
Health Services:					
Salaries	102,176	1,001	103,177	103,177	
Supplies and Materials	1,000		1,000	988	12
Total Health Services	103,176	1,001	104,177	104,165	12
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	214,254	4,792	219,046	218,006	1,040
Supplies and Materials	250		250	242	8
Total Other Support Services – Students - Regular	214,504	4,792	219,296	218,248	1,048
Educational Media/Library Services:					
Salaries	35,762	58,608	94,370	94,370	
Supplies and Materials	1,500		1,500	1,376	124
Total Educational Media/Library Services	37,262	58,608	95,870	95,746	124
Instructional Staff Training Services:					
Supplies and Materials	500		500	484	16
Total Instructional Staff Training Services	500		500	484	16
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	275,361	5,899	281,260	281,260	
Salaries of Secretarial and Clerical Assistants	118,094	(4,799)	113,295	113,115	180
Other Purchased Services (400-500 series)	14,000	45	14,045	5,933	8,112
Supplies and Materials	5,000		5,000	4,982	18
Total Support Services – School Administration	412,455	1,145	413,600	405,290	8,310
Security					
Salaries	85,621	2,268	87,889	87,889	
Total Security	85,621	2,268	87,889	87,889	

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Rafael De J. Cordero # 37	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 5,000		$ 5,000	$ 4,611	$ 389
Total Student Transportation Services	5,000		5,000	4,611	389
Unallocated Benefits:					
Health Benefits	1,107,407	$ 92,149	1,199,556	1,199,556	-
Total Unallocated Benefits	1,107,407	92,149	1,199,556	1,199,556	
Total Undistributed Expenditures	2,002,187	159,651	2,161,838	2,151,936	9,902
Total Expenditures - Current	7,478,244	77,862	7,556,106	7,452,541	103,565
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Preschool / Kindergarten	24,000		24,000	24,000	
Grades 1-5	8,000		8,000	7,131	869
Total Equipment	32,000		32,000	31,131	869
Total Expenditures - School Based	7,510,244	77,862	7,588,106	7,483,672	104,434
Other Financing Sources:					
Transfers In	7,510,244	77,862	7,588,106	7,483,672	104,434
Total Other Financing Sources	7,510,244	77,862	7,588,106	7,483,672	104,434
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James F. Murray # 38	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 242,637		$ 242,637	$ 228,520	$ 14,117
Grades 1- 5	2,893,518	$ (136,465)	2,757,053	2,696,083	60,970
Grades 6-8	1,019,457	62,018	1,081,475	988,084	93,391
Undistributed Instruction:					
Other Salaries of Instruction	386,500		386,500	296,507	89,993
Purchased Professional & Educational Services	38,500	1,200	39,700	28,400	11,300
Other Purchased Services	20,000	2,981	22,981	20,765	2,216
General Supplies	251,141	(581)	250,560	240,067	10,493
Textbooks	6,150	8,418	14,568	14,253	315
Other Objects	11,600	6,170	17,770	15,218	2,552
Total Regular Programs	4,869,503	(56,259)	4,813,244	4,527,897	285,347
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	90,360	50,957	141,317	141,010	307
Other Salaries of Instruction	31,831	20,992	52,823	52,737	86
General Supplies	300		300		300
Total Learning and/or Language Disabilities	122,491	71,949	194,440	193,747	693
Behavioral Disabilities:					
Salaries of Teachers	55,667	(54,321)	1,346		1,346
Other Salaries of Instruction	36,062	(35,961)	101		101
Total Behavioral Disabilities	91,729	(90,282)	1,447		1,447
Resource Room/Resource Center:					
Salaries of Teachers	936,085	34,382	970,467	941,898	28,569
Other Salaries of Instruction		43,456	43,456	21,427	22,029
General Supplies	1,800		1,800		1,800
Total Resource Room/Resource Center	937,885	77,838	1,015,723	963,325	52,398
Total Special Education	1,152,105	59,505	1,211,610	1,157,072	54,538
Bilingual Education:					
Salaries of Teachers	207,952	(59,505)	148,447	147,689	758
General Supplies	300		300		300
Total Bilingual Education	208,252	(59,505)	148,747	147,689	1,058

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James F. Murray # 38	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 10,800		$ 10,800		$ 10,800
Total School Sponsored Co-curricular Activities	10,800		10,800		10,800
Total Instruction	6,240,660	$ (56,259)	6,184,401	$ 5,832,658	351,743
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,188		29,188	26,903	2,285
Total Attendance and Social Work Services	29,188		29,188	26,903	2,285
Health Services:					
Salaries	104,077	200	104,277	104,277	
Supplies and Materials	1,500	(393)	1,107	1,080	27
Total Health Services	105,577	(193)	105,384	105,357	27
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	165,741	42	165,783	165,783	
Supplies and Materials	1,500	(1,500)			
Total Other Support Services – Students - Regular	167,241	(1,458)	165,783	165,783	
Educational Media/Library Services:					
Salaries	50,852	(500)	50,352		50,352
Supplies and Materials	11,152	8,657	19,809	18,679	1,130
Total Educational Media/Library Services	62,004	8,157	70,161	18,679	51,482
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	359,329		359,329	358,223	1,106
Salaries of Secretarial and Clerical Assistants	211,125	(9,926)	201,199	154,214	46,985
Other Salaries	3,200		3,200	3,200	
Other Purchased Services (400-500 series)	4,600	(1,442)	3,158	2,306	852
Supplies and Materials	10,000	(6,661)	3,339	1,947	1,392
Total Support Services – School Administration	588,254	(18,029)	570,225	519,890	50,335
Security					
Salaries	106,980	(10,752)	96,228	95,401	827
Total Security	106,980	(10,752)	96,228	95,401	827

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James F. Murray # 38	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 8,800	$ 2,227	$ 11,027	$ 10,398	$ 629
Total Student Transportation Services	8,800	2,227	11,027	10,398	629
Unallocated Benefits:					
Health Benefits	1,308,710	50,510	1,359,220	1,283,879	75,341
Total Unallocated Benefits	1,308,710	50,510	1,359,220	1,283,879	75,341
Total Undistributed Expenditures	2,376,754	30,462	2,407,216	2,226,290	180,926
Total Expenditures - Current	8,617,414	(25,797)	8,591,617	8,058,948	532,669
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	20,000	323	20,323	20,323	
Undistributed Expenditures:					
School Administration	9,000		9,000	9,000	
Total Equipment	29,000	323	29,323	29,323	-
Total Expenditures - School Based	8,646,414	(25,474)	8,620,940	8,088,271	532,669
Other Financing Sources:					
Transfers In	8,646,414	(25,474)	8,620,940	8,088,271	532,669
Total Other Financing Sources	8,646,414	(25,474)	8,620,940	8,088,271	532,669
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Charles P. Defuccio # 39	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten	$ 210,154	$ (38,442)	$ 171,712	$ 171,712	
Grades 1- 5	1,576,907	(134,008)	1,442,899	1,381,237	$ 61,662
Grades 6-8	601,634	(8,244)	593,390	591,507	1,883
Undistributed Instruction:					
Other Salaries of Instruction	37,062	124,697	161,759	161,759	
Purchased Professional & Educational Services	5,000		5,000	4,946	54
Other Purchased Services	3,000	2,820	5,820	5,811	9
General Supplies	87,500	2,053	89,553	88,173	1,380
Textbooks	5,000	(1,600)	3,400	3,299	101
Other Objects	9,600	(602)	8,998	5,353	3,645
Total Regular Programs	2,535,857	(53,326)	2,482,531	2,413,797	68,734
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	79,360	5,176	84,536	84,536	
Other Salaries of Instruction	39,684	(27,922)	11,762	11,762	
General Supplies	3,000	(330)	2,670	2,668	2
Total Learning and/or Language Disabilities	122,044	(23,076)	98,968	98,966	2
Resource Room/Resource Center:					
Salaries of Teachers	919,689	40,411	960,100	935,669	24,431
Other Salaries of Instruction	36,062	(16,038)	20,024	10,303	9,721
Total Resource Room/Resource Center	955,751	24,373	980,124	945,972	34,152
Autism:					
Salaries of Teachers	443,508	(36,230)	407,278	407,278	
Other Salaries of Instruction	114,230	52,286	166,516	165,723	793
General Supplies	6,000	370	6,370	5,848	522
Total Autism	563,738	16,426	580,164	578,849	1,315
Total Special Education	1,641,533	17,723	1,659,256	1,623,787	35,469
Total Instruction	4,177,390	(35,603)	4,141,787	4,037,584	104,203

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Charles P. Defuccio # 39	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 36,162	$ (23)	$ 36,139	$ 35,850	$ 289
Total Attendance and Social Work Services	36,162	(23)	36,139	35,850	289
Health Services:					
Salaries	100,877	1,700	102,577	102,577	
Supplies and Materials	2,000		2,000	1,521	479
Total Health Services	102,877	1,700	104,577	104,098	479
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	107,127	1,000	108,127	108,127	
Supplies and Materials	2,000		2,000	1,827	173
Total Other Support Services – Students - Regular	109,127	1,000	110,127	109,954	173
Educational Media/Library Services:					
Salaries	112,677	(56,358)	56,319		56,319
Supplies and Materials	5,000	(760)	4,240	4,228	12
Total Educational Media/Library Services	117,677	(57,118)	60,559	4,228	56,331
Instructional Staff Training Services:					
Supplies and Materials	4,000	(1,365)	2,635	2,518	117
Total Instructional Staff Training Services	4,000	(1,365)	2,635	2,518	117
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	281,659	5,299	286,958	286,072	886
Salaries of Secretarial and Clerical Assistants	120,487	(5,175)	115,312	75,615	39,697
Other Salaries		3,120	3,120	3,120	
Other Purchased Services (400-500 series)		6,171	6,171	3,015	3,156
Supplies and Materials	4,000	1,285	5,285	5,284	1
Total Support Services – School Administration	406,146	10,700	416,846	373,106	43,740
Security					
Salaries	105,479	1,642	107,121	106,458	663
Total Security	105,479	1,642	107,121	106,458	663
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,000	(2,329)	10,671	4,360	6,311
Total Student Transportation Services	13,000	(2,329)	10,671	4,360	6,311

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Dr. Charles P. Defuccio # 39	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 839,872	$ 43,675	$ 883,547	$ 883,547	-
Total Unallocated Benefits	839,872	43,675	883,547	883,547	
Total Undistributed Expenditures	1,734,340	(2,118)	1,732,222	1,624,119	$ 108,103
Total Expenditures - Current	5,911,730	(37,721)	5,874,009	5,661,703	212,306
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	20,000	(6,171)	13,829	13,632	197
Total Equipment	20,000	(6,171)	13,829	13,632	197
Total Expenditures - School Based	5,931,730	(43,892)	5,887,838	5,675,335	212,503
Other Financing Sources:					
Transfers In	5,931,730	(43,892)	5,887,838	5,675,335	212,503
Total Other Financing Sources	5,931,730	(43,892)	5,887,838	5,675,335	212,503
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ezra L. Nolan # 40	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 2,583,764	$ (31,766)	$ 2,551,998	$ 2,221,037	$ 330,961
Undistributed Instruction:					
Other Salaries of Instruction		31,766	31,766	31,316	450
Other Purchased Services	8,000		8,000	7,978	22
General Supplies	129,500		129,500	112,953	16,547
Textbooks	1,500		1,500		1,500
Other Objects	12,230		12,230	5,144	7,086
Total Regular Programs	2,734,994	-	2,734,994	2,378,428	356,566
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		90,505	90,505	90,317	188
Other Salaries of Instruction	39,684	13,596	53,280	52,885	395
Total Learning and/or Language Disabilities	39,684	104,101	143,785	143,202	583
Behavioral Disabilities:					
Salaries of Teachers	185,128	(30,678)	154,450	95,963	58,487
Other Salaries of Instruction	39,084	15,021	54,105	52,565	1,540
Total Behavioral Disabilities	224,212	(15,657)	208,555	148,528	60,027
Resource Room/Resource Center:					
Salaries of Teachers	1,206,243	(88,443)	1,117,800	1,076,932	40,868
Other Salaries of Instruction	79,418		79,418	39,543	39,875
Total Resource Room/Resource Center	1,285,661	(88,443)	1,197,218	1,116,475	80,743
Total Special Education	1,549,557	1	1,549,558	1,408,205	141,353
Bilingual Education:					
Salaries of Teachers	514,255		514,255	452,678	61,577
Other Salaries of Instruction	139,236		139,236	134,574	4,662
Total Bilingual Education	653,491		653,491	587,252	66,239
School Sponsored Co-curricular Activities:					
Salaries	6,400	4,711	11,111	11,111	
Total School Sponsored Co-curricular Activities	6,400	4,711	11,111	11,111	
School Sponsored Athletics:					
Salaries	13,320	(4,711)	8,609		8,609
Total School Sponsored Athletics	13,320	(4,711)	8,609		8,609
Total Instruction	4,957,762	1	4,957,763	4,384,996	572,767

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ezra L. Nolan # 40	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	$ 29,188	$ (4,881)	$ 24,307	$ 14,052	$ 10,255
Total Attendance and Social Work Services	29,188	(4,881)	24,307	14,052	10,255
Health Services:					
Salaries	102,176		102,176	98,914	3,262
Supplies and Materials	2,000		2,000		2,000
Total Health Services	104,176		104,176	98,914	5,262
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	186,137		186,137	179,574	6,563
Other Salaries	100,877		100,877	66,129	34,748
Supplies and Materials	1,000		1,000	943	57
Total Other Support Services – Students - Regular	288,014		288,014	246,646	41,368
Educational Media/Library Services:					
Salaries	105,477	(18,361)	87,116	38,686	48,430
Supplies and Materials	7,000		7,000	6,861	139
Total Educational Media/Library Services	112,477	(18,361)	94,116	45,547	48,569
Instructional Staff Training Services:					
Purchased Professional –Education Services	2,000		2,000	1,806	194
Other Purchased Services	3,000		3,000	2,411	589
Total Instructional Staff Training Services	5,000		5,000	4,217	783
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	264,801	(3,040)	261,761	260,589	1,172
Salaries of Secretarial and Clerical Assistants	167,752		167,752	159,325	8,427
Other Salaries	4,500		4,500	3,040	1,460
Total Support Services – School Administration	437,053	(3,040)	434,013	422,954	11,059
Security					
Salaries	98,152	7,921	106,073	103,638	2,435
Total Security	98,152	7,921	106,073	103,638	2,435
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,400	815	10,215	6,963	3,252
Total Student Transportation Services	9,400	815	10,215	6,963	3,252
Unallocated Benefits:					
Health Benefits	1,188,980		1,188,980	1,144,523	44,457
Total Unallocated Benefits	1,188,980		1,188,980	1,144,523	44,457
Total Undistributed Expenditures	2,272,440	(17,546)	2,254,894	2,087,454	167,440
Total Expenditures - Current	7,230,202	(17,545)	7,212,657	6,472,450	740,207

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Ezra L. Nolan # 40	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	$ 9,000		$ 9,000		$ 9,000
Total Equipment	9,000		9,000		9,000
Total Expenditures - School Based	7,239,202	$ (17,545)	7,221,657	$ 6,472,450	749,207
Other Financing Sources:					
Transfers In	7,239,202	(17,545)	7,221,657	6,472,450	749,207
Total Other Financing Sources	7,239,202	(17,545)	7,221,657	6,472,450	749,207
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Fred W. Martin # 41	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Preschool / Kindergarten		$ 52,845	$ 52,845	$ 52,845	
Grades 1- 5		177,464	177,464	174,787	$ 2,677
Grades 6-8	$ 2,242,387	(248,639)	1,993,748	1,623,122	370,626
Undistributed Instruction:					
Other Salaries of Instruction	34,344	1,603	35,947	35,947	
Other Purchased Services	8,000	27,782	35,782	28,223	7,559
General Supplies	107,116	(22,663)	84,453	68,160	16,293
Other Objects	14,310	(2,091)	12,219	3,928	8,291
Total Regular Programs	2,406,157	(13,699)	2,392,458	1,987,012	405,446
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	196,128	(127,655)	68,473	63,129	5,344
Other Salaries of Instruction	111,808	(70,583)	41,225	39,346	1,879
Other Purchased Services	4,000	4,987	8,987	8,706	281
General Supplies	8,000		8,000	7,231	769
Total Learning and/or Language Disabilities	319,936	(193,251)	126,685	118,412	8,273
Resource Room/Resource Center:					
Salaries of Teachers	576,462	166,949	743,411	703,531	39,880
Other Salaries of Instruction	31,831	73,528	105,359	105,279	80
General Supplies	30,000	3,727	33,727	33,442	285
Total Resource Room/Resource Center	638,293	244,204	882,497	842,252	40,245
Autism:					
Salaries of Teachers	107,477	(42,238)	65,239	52,259	12,980
Other Salaries of Instruction	39,084		39,084	1,898	37,186
General Supplies	1,000		1,000	980	20
Total Autism	147,561	(42,238)	105,323	55,137	50,186
Total Special Education	1,105,790	8,715	1,114,505	1,015,801	98,704
School Sponsored Co-curricular Activities:					
Salaries	27,386		27,386	9,960	17,426
Total School Sponsored Co-curricular Activities	27,386		27,386	9,960	17,426
Total Instruction	3,539,333	(4,984)	3,534,349	3,012,773	521,576
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	36,162		36,162	34,802	1,360
Total Attendance and Social Work Services	36,162		36,162	34,802	1,360

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Fred W. Martin # 41	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Health Services:					
Salaries	$ 105,477		$ 105,477	$ 105,477	
Supplies and Materials	600		600	572	$ 28
Total Health Services	106,077		106,077	106,049	28
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	166,620		166,620	160,020	6,600
Supplies and Materials	1,000		1,000	987	13
Total Other Support Services – Students - Regular	167,620		167,620	161,007	6,613
Educational Media/Library Services:					
Salaries	104,176	$ 7,601	111,777	111,777	
Other Purchased Services	4,500	1,380	5,880	5,130	750
Supplies and Materials	1,000		1,000	612	388
Total Educational Media/Library Services	109,676	8,981	118,657	117,519	1,138
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	416,179	(84,721)	331,458	275,761	55,697
Salaries of Secretarial and Clerical Assistants	111,018		111,018	107,702	3,316
Other Salaries	5,376		5,376	5,376	
Other Purchased Services (400-500 series)	15,000	6,253	21,253	14,320	6,933
Supplies and Materials	4,250		4,250	2,982	1,268
Total Support Services – School Administration	551,823	(78,468)	473,355	406,141	67,214
Security					
Salaries	129,988	4,145	134,133	125,518	8,615
General Supplies	250		250		250
Total Security	130,238	4,145	134,383	125,518	8,865
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,500	1,134	12,634	4,987	7,647
Total Student Transportation Services	11,500	1,134	12,634	4,987	7,647
Unallocated Benefits:					
Health Benefits	891,101	16,727	907,828	892,736	15,092
Total Unallocated Benefits	891,101	16,727	907,828	892,736	15,092
Total Undistributed Expenditures	2,004,197	(47,481)	1,956,716	1,848,759	107,957
Total Expenditures - Current	5,543,530	(52,465)	5,491,065	4,861,532	629,533

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Fred W. Martin # 41	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8		$ 28,106	$ 28,106	$ 1,378	$ 26,728
Total Equipment		28,106	28,106	1,378	26,728
Total Expenditures - School Based	$ 5,543,530	(24,359)	5,519,171	4,862,910	656,261
Other Financing Sources:					
Transfers In	5,543,530	(24,359)	5,519,171	4,862,910	656,261
Total Other Financing Sources	5,543,530	(24,359)	5,519,171	4,862,910	656,261
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Liberty High School # 45	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 1,523,427	$ 5,914	$ 1,529,341	$ 1,518,327	$ 11,014
Undistributed Instruction:					
Other Purchased Services	30,000	(7,500)	22,500	4,056	18,444
General Supplies	37,500	6,251	43,751	22,803	20,948
Textbooks	20,000		20,000	8,884	11,116
Other Objects	3,625	1,577	5,202	2,961	2,241
Total Regular Programs	1,614,552	6,242	1,620,794	1,557,031	63,763
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	57,004	(43,398)	13,606		13,606
Total Auditory Impairments	57,004	(43,398)	13,606		13,606
Resource Room/Resource Center:					
Salaries of Teachers	400,008	(23,000)	377,008	325,946	51,062
Other Salaries of Instruction	31,831		31,831	31,316	515
Total Resource Room/Resource Center	431,839	(23,000)	408,839	357,262	51,577
Total Special Education	488,843	(66,398)	422,445	357,262	65,183
School Sponsored Co-curricular Activities:					
Salaries	15,000		15,000	14,500	500
Total School Sponsored Co-curricular Activities	15,000		15,000	14,500	500
Total Instruction	2,118,395	(60,156)	2,058,239	1,928,793	129,446
Undistributed Expenditures:					
Health Services:					
Salaries	98,877	(1)	98,876	98,876	
Supplies and Materials	1,000		1,000	896	104
Total Health Services	99,877	(1)	99,876	99,772	104
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	65,051	(1,642)	63,409	57,886	5,523
Other Salaries	87,060	(2,282)	84,778	84,778	
Other Purchased Services	1,000		1,000		1,000
Supplies and Materials	3,000	(2,100)	900	492	408
Other Objects	3,750		3,750		3,750
Total Other Support Services – Students - Regular	159,861	(6,024)	153,837	143,156	10,681

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Liberty High School # 45	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Educational Media/Library Services:					
Purchased Professional and Technical Services	$ 4,200	$ (900)	$ 3,300		$ 3,300
Supplies and Materials	3,000		3,000	$ 1,934	1,066
Total Educational Media/Library Services	7,200	(900)	6,300	1,934	4,366
Instructional Staff Training Services:					
Purchased Professional –Education Services	6,000		6,000		6,000
Other Purchased Services	1,500	900	2,400	2,295	105
Supplies and Materials	3,000		3,000		3,000
Total Instructional Staff Training Services	10,500	900	11,400	2,295	9,105
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	155,297	1,696	156,993	156,743	250
Salaries of Secretarial and Clerical Assistants	96,135	(3,282)	92,853	92,853	
Other Salaries	2,400	400	2,800	1,720	1,080
Other Purchased Services (400-500 series)	25,000	4,682	29,682	19,351	10,331
Supplies and Materials	1,100	5,462	6,562	4,460	2,102
Total Support Services – School Administration	279,932	8,958	288,890	275,127	13,763
Security					
Salaries	67,590	26	67,616	67,616	
Total Security	67,590	26	67,616	67,616	
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	582	6,582	4,065	2,517
Total Student Transportation Services	6,000	582	6,582	4,065	2,517
Unallocated Benefits:					
Health Benefits	471,337	81,134	552,471	535,066	17,405
Total Unallocated Benefits	471,337	81,134	552,471	535,066	17,405
Total Undistributed Expenditures	1,102,297	84,675	1,186,972	1,129,031	57,941
Total Expenditures - Current	3,220,692	24,519	3,245,211	3,057,824	187,387

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Liberty High School # 45	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	$ 2,000		$ 2,000		$ 2,000
Total Equipment	2,000		2,000		2,000
Total Expenditures - School Based	3,222,692	$ 24,519	3,247,211	$ 3,057,824	189,387
Other Financing Sources:					
Transfers In	3,222,692	24,519	3,247,211	3,057,824	189,387
Total Other Financing Sources	3,222,692	24,519	3,247,211	3,057,824	189,387
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: The Academy I # 50	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 2,312,462	$ 25,587	$ 2,338,049	$ 2,317,912	$ 20,137
Undistributed Instruction:					
Other Salaries of Instruction	38,162		38,162	37,850	312
Purchased Professional & Educational Services	1,500	500	2,000	1,200	800
Other Purchased Services	18,500	10,684	29,184	18,713	10,471
General Supplies	98,412	526	98,938	94,257	4,681
Textbooks	4,000	(821)	3,179	1,512	1,667
Other Objects	4,925	1,304	6,229	5,486	743
Total Regular Programs	2,477,961	37,780	2,515,741	2,476,930	38,811
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	229,998	95,857	325,855	325,855	
Other Salaries of Instruction	80,018	1,612	81,630	81,429	201
General Supplies	6,500	133	6,633	6,403	230
Total Cognitive - Mild	316,516	97,602	414,118	413,687	431
Cognitive - Moderate:					
Salaries of Teachers	308,530	(80,843)	227,687	227,687	
Other Salaries of Instruction	76,396	5,440	81,836	81,836	
General Supplies	2,500	133	2,633	2,423	210
Total Cognitive - Moderate	387,426	(75,270)	312,156	311,946	210
Resource Room/Resource Center:					
Salaries of Teachers	498,766	(71,674)	427,092	373,354	53,738
Other Salaries of Instruction	72,124	(54,952)	17,172	17,172	
Total Resource Room/Resource Center	570,890	(126,626)	444,264	390,526	53,738
Autism:					
Salaries of Teachers	55,061	(25,922)	29,139		29,139
Total Autism	55,061	(25,922)	29,139		29,139
Total Special Education	1,329,893	(130,216)	1,199,677	1,116,159	83,518
School Sponsored Co-curricular Activities:					
Salaries	13,000		13,000	11,250	1,750
Total School Sponsored Co-curricular Activities	13,000		13,000	11,250	1,750
Total Instruction	3,820,854	(92,436)	3,728,418	3,604,339	124,079
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	16,919	(780)	16,139	16,138	1
Total Attendance and Social Work Services	16,919	(780)	16,139	16,138	1

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: The Academy I # 50	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Health Services:					
Salaries	$ 102,176	$ 10	$ 102,186	$ 102,177	$ 9
Supplies and Materials	2,000		2,000	1,909	91
Total Health Services	104,176	10	104,186	104,086	100
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	214,454	638	215,092	215,092	
Total Other Support Services – Students - Regular	214,454	638	215,092	215,092	
Educational Media/Library Services:					
Salaries	105,477	3,300	108,777	108,777	
Supplies and Materials	9,676	(266)	9,410	9,098	312
Other Objects	329	99	428	230	198
Total Educational Media/Library Services	115,482	3,133	118,615	118,105	510
Instructional Staff Training Services:					
Other Purchased Services	1,000	(500)	500		500
Total Instructional Staff Training Services	1,000	(500)	500		500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	149,239	1,700	150,939	150,039	900
Salaries of Secretarial and Clerical Assistants	114,641	(5,077)	109,564	109,564	
Other Purchased Services (400-500 series)	8,000	(200)	7,800	7,049	751
Supplies and Materials	14,000	1,315	15,315	15,168	147
Other Objects	350		350	89	261
Total Support Services – School Administration	286,230	(2,262)	283,968	281,909	2,059
Security					
Salaries	68,440	7,011	75,451	74,848	603
Total Security	68,440	7,011	75,451	74,848	603
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,000	1,481	5,481	5,393	88
Total Student Transportation Services	4,000	1,481	5,481	5,393	88

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: The Academy I # 50	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 825,531	$ 99,131	$ 924,662	$ 893,998	$ 30,664
Total Unallocated Benefits	825,531	99,131	924,662	893,998	30,664
Total Undistributed Expenditures	1,636,232	107,862	1,744,094	1,709,569	34,525
Total Expenditures - Current	5,457,086	15,426	5,472,512	5,313,908	158,604
Total Expenditures - School Based	5,457,086	15,426	5,472,512	5,313,908	158,604
Other Financing Sources:					
Transfers In	5,457,086	15,426	5,472,512	5,313,908	158,604
Total Other Financing Sources	5,457,086	15,426	5,472,512	5,313,908	158,604
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: William L. Dickinson High School # 51	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 12,127,542	$ (360,956)	$ 11,766,586	$ 11,730,074	$ 36,512
Undistributed Instruction:					
Other Salaries of Instruction	100,950	(25,000)	75,950	60,769	15,181
Other Purchased Services	53,500	4,876	58,376	51,119	7,257
General Supplies	286,058	7,340	293,398	279,257	14,141
Textbooks	51,000	3,994	54,994	45,777	9,217
Other Objects	40,700		40,700	16,876	23,824
Total Regular Programs	12,659,750	(369,746)	12,290,004	12,183,872	106,132
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	4,000		4,000	778	3,222
Total Cognitive - Mild	4,000		4,000	778	3,222
Cognitive - Moderate:					
Salaries of Teachers	207,354	(142,433)	64,921	60,921	4,000
General Supplies	4,000		4,000	3,716	284
Total Cognitive - Moderate	211,354	(142,433)	68,921	64,637	4,284
Learning and/or Language Disabilities:					
Salaries of Teachers	390,091	(261,028)	129,063	108,962	20,101
Other Salaries of Instruction	115,480	(52,504)	62,976	61,686	1,290
General Supplies	2,000		2,000	1,140	860
Total Learning and/or Language Disabilities	507,571	(313,532)	194,039	171,788	22,251
Behavioral Disabilities:					
Salaries of Teachers	179,178	(88,324)	90,854	50,477	40,377
General Supplies	3,700	31	3,731		3,731
Total Behavioral Disabilities	182,878	(88,293)	94,585	50,477	44,108
Multiple Disabilities:					
Salaries of Teachers	100,877	(43,512)	57,365	26,118	31,247
Other Salaries of Instruction	82,168	(25,000)	57,168	23,974	33,194
Total Multiple Disabilities	183,045	(68,512)	114,533	50,092	64,441
Resource Room/Resource Center:					
Salaries of Teachers	2,030,825	432,429	2,463,254	2,412,628	50,626
Other Salaries of Instruction	156,414	49,297	205,711	200,406	5,305
General Supplies	6,300	(1,660)	4,640	1,733	2,907
Total Resource Room/Resource Center	2,193,539	480,066	2,673,605	2,614,767	58,838
Total Special Education	3,282,387	(132,704)	3,149,683	2,952,539	197,144

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: William L. Dickinson High School # 51	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual Education:					
Salaries of Teachers	$ 536,209	$ 207,355	$ 743,564	$ 713,321	$ 30,243
General Supplies	1,000		1,000	790	210
Textbooks	500		500		500
Total Bilingual Education	537,709	207,355	745,064	714,111	30,953
School Sponsored Co-curricular Activities:					
Salaries	33,000		33,000	12,082	20,918
Purchased Services	8,000	2,260	10,260	10,070	190
Supplies and Materials	4,000	(1,500)	2,500	373	2,127
Other Objects	2,500		2,500	329	2,171
Total School Sponsored Co-curricular Activities	47,500	760	48,260	22,854	25,406
Total Instruction	16,527,346	(294,335)	16,233,011	15,873,376	359,635
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	87,521	(18,778)	68,743	63,469	5,274
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,167	2,477	34,644	34,644	
Total Attendance and Social Work Services	119,688	(16,301)	103,387	98,113	5,274
Health Services:					
Salaries	201,554	2,839	204,393	204,393	
Supplies and Materials	4,000	369	4,369	4,323	46
Total Health Services	205,554	3,208	208,762	208,716	46
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	801,586	(38,414)	763,172	745,146	18,026
Other Salaries	209,653	(120,009)	89,644	62,788	26,856
Supplies and Materials	18,000	(2,200)	15,800	15,731	69
Total Other Support Services – Students - Regular	1,029,239	(160,623)	868,616	823,665	44,951
Educational Media/Library Services:					
Salaries	75,574	(16,036)	59,538	37,850	21,688
Supplies and Materials	1,820	1,150	2,970	2,945	25
Total Educational Media/Library Services	77,394	(14,886)	62,508	40,795	21,713
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directo	789,629	(35,698)	753,931	746,752	7,179
Salaries of Secretarial and Clerical Assistants	681,285	(88,796)	592,489	546,267	46,222
Other Salaries	4,000	5,968	9,968	9,968	
Other Purchased Services (400-500 series)	35,500	23,397	58,897	36,694	22,203
Supplies and Materials	84,000	(15,258)	68,742	63,785	4,957
Other Objects	1,000	200	1,200	1,200	
Total Support Services – School Administration	1,595,414	(110,187)	1,485,227	1,404,666	80,561

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: William L. Dickinson High School # 51	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Security					
Salaries	$ 401,822	$ 179	$ 402,001	$ 358,141	$ 43,860
General Supplies	3,500		3,500	3,199	301
Total Security	405,322	179	405,501	361,340	44,161
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,000	6,623	20,623	17,308	3,315
Total Student Transportation Services	14,000	6,623	20,623	17,308	3,315
Unallocated Benefits:					
Health Benefits	3,412,833	144,996	3,557,829	3,557,829	-
Total Unallocated Benefits	3,412,833	144,996	3,557,829	3,557,829	
Total Undistributed Expenditures	6,859,444	(146,991)	6,712,453	6,512,432	200,021
Total Expenditures - Current	23,386,790	(441,326)	22,945,464	22,385,808	559,656
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	6,000	4,750	10,750	7,640	3,110
Total Equipment	6,000	4,750	10,750	7,640	3,110
Total Expenditures - School Based	23,392,790	(436,576)	22,956,214	22,393,448	562,766
Other Financing Sources:					
Transfers In	23,392,790	(436,576)	22,956,214	22,393,448	562,766
Total Other Financing Sources	23,392,790	(436,576)	22,956,214	22,393,448	562,766
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James J. Ferris High School #2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 7,683,743	$ (24,629)	$ 7,659,114	$ 7,560,462	$ 98,652
Undistributed Instruction:					
Other Salaries of Instruction	155,201	181,714	336,915	336,874	41
Other Purchased Services	136,000	(4,838)	131,162	81,173	49,989
General Supplies	220,000	64,285	284,285	203,310	80,975
Textbooks	42,413	2,860	45,273	45,234	39
Other Objects	10,000	2,373	12,373	11,333	1,040
Total Regular Programs	8,247,357	221,765	8,469,122	8,238,386	230,736
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	63,958	(41,252)	22,706	20,706	2,000
Other Salaries of Instruction	39,084	(27,923)	11,161	11,161	
General Supplies	10,000	3,106	13,106	9,434	3,672
Textbooks	2,000	(110)	1,890	1,890	
Total Cognitive - Mild	115,042	(66,179)	48,863	43,191	5,672
Cognitive - Moderate:					
Salaries of Teachers	342,376	(118,028)	224,348	216,211	8,137
Other Salaries of Instruction	80,168	(676)	79,492	79,492	
Total Cognitive - Moderate	422,544	(118,704)	303,840	295,703	8,137
Learning and/or Language Disabilities:					
Salaries of Teachers	467,402	(161,779)	305,623	292,979	12,644
Other Salaries of Instruction	115,480	(35,880)	79,600	79,051	549
General Supplies	15,000	(13,927)	1,073	1,034	39
Textbooks	3,000	(719)	2,281	2,281	
Total Learning and/or Language Disabilities	600,882	(212,305)	388,577	375,345	13,232
Multiple Disabilities:					
Salaries of Teachers	63,101	(47,320)	15,781	13,781	2,000
Total Multiple Disabilities	63,101	(47,320)	15,781	13,781	2,000
Resource Room/Resource Center:					
Salaries of Teachers	1,523,603	17,316	1,540,919	1,502,360	38,559
Other Salaries of Instruction	243,182	(127,401)	115,781	115,781	
General Supplies	25,000	(13,889)	11,111	1,064	10,047
Textbooks	5,000	(758)	4,242	4,242	
Total Resource Room/Resource Center	1,796,785	(124,732)	1,672,053	1,623,447	48,606

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James J. Ferris High School #2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Autism:					
Salaries of Teachers		$ 208,000	$ 208,000	$ 206,340	$ 1,660
Total Autism		208,000	208,000	206,340	1,660
Total Special Education	$ 2,998,354	(361,240)	2,637,114	2,557,807	79,307
Bilingual Education:					
Salaries of Teachers	810,140	59,351	869,491	851,881	17,610
General Supplies	9,000		9,000	513	8,487
Total Bilingual Education	819,140	59,351	878,491	852,394	26,097
School Sponsored Co-curricular Activities:					
Salaries	20,000	1,245	21,245	21,245	
Total School Sponsored Co-curricular Activities	20,000	1,245	21,245	21,245	
Total Instruction	12,084,851	(78,879)	12,005,972	11,669,832	336,140
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	35,808	(2,880)	32,928	32,928	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,167	(573)	31,594	31,594	
Total Attendance and Social Work Services	67,975	(3,453)	64,522	64,522	
Health Services:					
Salaries	204,352	69,297	273,649	273,085	564
Supplies and Materials	4,000	127	4,127	4,003	124
Total Health Services	208,352	69,424	277,776	277,088	688
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	654,780	(54,855)	599,925	598,710	1,215
Other Salaries	213,152	284	213,436	213,429	7
Other Purchased Services	7,000	2,774	9,774	9,774	
Supplies and Materials	1,000	549	1,549	934	615
Total Other Support Services – Students - Regular	875,932	(51,248)	824,684	822,847	1,837
Educational Media/Library Services:					
Salaries	144,239	2,038	146,277	146,277	
Supplies and Materials	1,500	116	1,616	1,468	148
Total Educational Media/Library Services	145,739	2,154	147,893	147,745	148

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: James J. Ferris High School #2	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	$ 685,390	$ 138,394	$ 823,784	$ 823,706	$ 78
Salaries of Secretarial and Clerical Assistants	616,747	(19,372)	597,375	597,232	143
Other Salaries	4,400		4,400	4,400	
Other Purchased Services (400-500 series)	20,000	(11,997)	8,003	7,962	41
Supplies and Materials	35,000	(8,166)	26,834	23,625	3,209
Other Objects	1,200		1,200	1,200	
Total Support Services – School Administration	1,362,737	98,859	1,461,596	1,458,125	3,471
Security					
Salaries	379,692	(4,697)	374,995	371,480	3,515
Total Security	379,692	(4,697)	374,995	371,480	3,515
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	1,500	1,996	3,496	3,021	475
Total Student Transportation Services	1,500	1,996	3,496	3,021	475
Unallocated Benefits:					
Health Benefits	2,780,080	256,874	3,036,954	3,036,954	
Total Unallocated Benefits	2,780,080	256,874	3,036,954	3,036,954	
Total Undistributed Expenditures	5,822,007	369,909	6,191,916	6,181,782	10,134
Total Expenditures - Current	17,906,858	291,030	18,197,888	17,851,614	346,274
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	97,500	(57,577)	39,923	39,922	1
Total Equipment	97,500	(57,577)	39,923	39,922	1
Total Expenditures - School Based	18,004,358	233,453	18,237,811	17,891,536	346,275
Other Financing Sources:					
Transfers In	18,004,358	233,453	18,237,811	17,891,536	346,275
Total Other Financing Sources	18,004,358	233,453	18,237,811	17,891,536	346,275
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Lincoln High School # 53	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 5,516,223	$ (5,436)	$ 5,510,787	$ 5,221,384	$ 289,403
Undistributed Instruction:					
Other Purchased Services	48,500	3,849	52,349	42,246	10,103
General Supplies	106,871	(1,598)	105,273	70,265	35,008
Textbooks	29,000	17,687	46,687	45,441	1,246
Other Objects	7,800	8,897	16,697	12,894	3,803
Total Regular Programs	5,708,394	23,399	5,731,793	5,392,230	339,563
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	7,200	80	7,280	7,280	
General Supplies		66	66		66
Textbooks		150	150	72	78
Total Cognitive - Mild	7,200	296	7,496	7,352	144
Learning and/or Language Disabilities:					
Salaries of Teachers	108,077		108,077	27,514	80,563
Total Learning and/or Language Disabilities	108,077		108,077	27,514	80,563
Multiple Disabilities:					
Salaries of Teachers	146,121		146,121	77,931	68,190
Total Multiple Disabilities	146,121		146,121	77,931	68,190
Resource Room/Resource Center:					
Salaries of Teachers	1,387,107	(166,573)	1,220,534	1,183,723	36,811
Other Salaries of Instruction	255,965	(6,500)	249,465	217,631	31,834
Total Resource Room/Resource Center	1,643,072	(173,073)	1,469,999	1,401,354	68,645
Total Special Education	1,904,470	(172,777)	1,731,693	1,514,151	217,542
School Sponsored Co-curricular Activities:					
Salaries	25,000	2,640	27,640	27,040	600
Purchased Services		205	205		205
Supplies and Materials	1,000		1,000		1,000
Total School Sponsored Co-curricular Activities	26,000	2,845	28,845	27,040	1,805
Total Instruction	7,638,864	(146,533)	7,492,331	6,933,421	558,910

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Lincoln High School # 53	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	$ 53,713		$ 53,713	$ 49,693	$ 4,020
Salaries of Family Liaisons/Comm Parent Inv. Spe	42,841		42,841	30,605	12,236
Supplies and Materials	500	$ (500)			
Total Attendance and Social Work Services	97,054	(500)	96,554	80,298	16,256
Health Services:					
Salaries	266,114	(16,719)	249,395	193,773	55,622
Supplies and Materials	2,000		2,000	1,868	132
Total Health Services	268,114	(16,719)	251,395	195,641	55,754
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	320,858	(6,786)	314,072	252,844	61,228
Other Salaries	215,154	2,299	217,453	217,453	
Supplies and Materials	1,000	(80)	920	316	604
Total Other Support Services – Students - Regular	537,012	(4,567)	532,445	470,613	61,832
Educational Media/Library Services:					
Salaries	115,977	200	116,177	116,177	
Supplies and Materials	11,200	(2,245)	8,955	8,918	37
Total Educational Media/Library Services	127,177	(2,045)	125,132	125,095	37
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	594,412	(77,902)	516,510	514,197	2,313
Salaries of Secretarial and Clerical Assistants	499,954	(957)	498,997	413,423	85,574
Other Salaries	5,000		5,000	5,000	
Other Purchased Services (400-500 series)	42,750	450	43,200	29,748	13,452
Supplies and Materials	10,000	(4,691)	5,309	3,842	1,467
Other Objects	2,000	188	2,188	1,942	246
Total Support Services – School Administration	1,154,116	(82,912)	1,071,204	968,152	103,052
Security					
Salaries	393,003		393,003	375,866	17,137
Total Security	393,003		393,003	375,866	17,137
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,000	1,449	13,449	10,682	2,767
Total Student Transportation Services	12,000	1,449	13,449	10,682	2,767

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Lincoln High School # 53	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 2,058,013	$ (58,137)	$ 1,999,876	$ 1,923,254	$ 76,622
Total Unallocated Benefits	2,058,013	(58,137)	1,999,876	1,923,254	76,622
Total Undistributed Expenditures	4,646,489	(163,431)	4,483,058	4,149,601	333,457
Total Expenditures - Current	12,285,353	(309,964)	11,975,389	11,083,022	892,367
Total Expenditures - School Based	12,285,353	(309,964)	11,975,389	11,083,022	892,367
Other Financing Sources:					
Transfers In	12,285,353	(309,964)	11,975,389	11,083,022	892,367
Total Other Financing Sources	12,285,353	(309,964)	11,975,389	11,083,022	892,367
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Henry Snyder High School # 54	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	$ 5,308,535	$ (194,013)	$ 5,114,522	$ 5,114,522	
Undistributed Instruction:					
Purchased Professional & Educational Services	600		600	200	$ 400
Other Purchased Services	25,000	15,428	40,428	40,293	135
General Supplies	76,322	(2,316)	74,006	63,719	10,287
Textbooks	37,000		37,000	33,462	3,538
Other Objects	22,900	(240)	22,660	14,596	8,064
Total Regular Programs	5,470,357	(181,141)	5,289,216	5,266,792	22,424
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	258,812	(169,991)	88,821	75,058	13,763
Total Cognitive - Mild	258,812	(169,991)	88,821	75,058	13,763
Learning and/or Language Disabilities:					
Salaries of Teachers	176,256	(113,400)	62,856	50,605	12,251
General Supplies	1,000	(1,000)			
Total Learning and/or Language Disabilities	177,256	(114,400)	62,856	50,605	12,251
Behavioral Disabilities:					
Salaries of Teachers	102,877	(69,000)	33,877	29,981	3,896
General Supplies	1,000	(1,000)			
Total Behavioral Disabilities	103,877	(70,000)	33,877	29,981	3,896
Multiple Disabilities:					
Other Salaries of Instruction	36,062		36,062	35,603	459
Total Multiple Disabilities	36,062		36,062	35,603	459
Resource Room/Resource Center:					
Salaries of Teachers	1,264,793	212,760	1,477,553	1,476,073	1,480
Other Salaries of Instruction	148,661		148,661	140,897	7,764
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	1,414,454	211,760	1,626,214	1,616,970	9,244
Total Special Education	1,990,461	(142,631)	1,847,830	1,808,217	39,613

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Henry Snyder High School # 54	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	$ 11,609	$ 21,671	$ 33,280	$ 33,280	
Total School Sponsored Co-curricular Activities	11,609	21,671	33,280	33,280	
Total Instruction	7,472,427	(302,101)	7,170,326	7,108,289	$ 62,037
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		24,687	24,687	24,687	
Salaries of Family Liaisons/Comm Parent Inv. Spe	27,289		27,289	22,965	4,324
Total Attendance and Social Work Services	27,289	24,687	51,976	47,652	4,324
Health Services:					
Salaries	200,554	(2,600)	197,954	197,953	1
Supplies and Materials	4,000	(208)	3,792	3,791	1
Total Health Services	204,554	(2,808)	201,746	201,744	2
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	384,579	2,784	387,363	386,417	946
Other Salaries	185,386	(1,000)	184,386	182,239	2,147
Supplies and Materials	20,000	(14,825)	5,175	4,302	873
Total Other Support Services – Students - Regular	589,965	(13,041)	576,924	572,958	3,966
Educational Media/Library Services:					
Salaries	105,477		105,477	105,477	
Supplies and Materials	2,000	(1,999)	1		1
Total Educational Media/Library Services	107,477	(1,999)	105,478	105,477	1
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	702,862	8,196	711,058	704,473	6,585
Salaries of Secretarial and Clerical Assistants	494,324	(32,921)	461,403	439,299	22,104
Other Salaries	4,700	(1,630)	3,070	3,070	
Other Purchased Services (400-500 series)	75,000	53,528	128,528	70,498	58,030
Supplies and Materials	20,000	1,411	21,411	20,864	547
Total Support Services – School Administration	1,296,886	28,584	1,325,470	1,238,204	87,266
Security					
Salaries	364,943	(62,853)	302,090	284,461	17,629
Total Security	364,943	(62,853)	302,090	284,461	17,629

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: Henry Snyder High School # 54	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	$ 18,000	$ 3,367	$ 21,367	$ 19,400	$ 1,967
Total Student Transportation Services	18,000	3,367	21,367	19,400	1,967
Unallocated Benefits:					
Health Benefits	1,992,712	18,115	2,010,827	2,010,827	
Total Unallocated Benefits	1,992,712	18,115	2,010,827	2,010,827	
Total Undistributed Expenditures	4,601,826	(5,948)	4,595,878	4,480,723	115,155
Total Expenditures - Current	12,074,253	(308,049)	11,766,204	11,589,012	177,192
Total Expenditures - School Based	12,074,253	(308,049)	11,766,204	11,589,012	177,192
Other Financing Sources:					
Transfers In	12,074,253	(308,049)	11,766,204	11,589,012	177,192
Total Other Financing Sources	12,074,253	(308,049)	11,766,204	11,589,012	177,192
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: JC Infinity Institute # 57	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	$ 213,810	$ 194,002	$ 407,812	$ 403,002	$ 4,810
Grades 9-12	936,471	96,687	1,033,158	1,033,158	
Undistributed Instruction:					
Purchased Professional & Educational Services	5,000	(1,000)	4,000	4,000	
Other Purchased Services	10,130	2,098	12,228	11,791	437
General Supplies	32,000	17,109	49,109	41,915	7,194
Textbooks	71,000	(20,392)	50,608	50,348	260
Other Objects	22,557	1,708	24,265	20,391	3,874
Total Regular Programs	1,290,968	290,212	1,581,180	1,564,605	16,575
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers		46,371	46,371	46,371	
Total Resource Room/Resource Center		46,371	46,371	46,371	
Total Special Education		46,371	46,371	46,371	
School Sponsored Co-curricular Activities:					
Salaries	19,384		19,384	18,440	944
Total School Sponsored Co-curricular Activities	19,384		19,384	18,440	944
Total Instruction	1,310,352	336,583	1,646,935	1,629,416	17,519
Undistributed Expenditures:					
Health Services:					
Salaries	104,176	2,501	106,677	106,677	
Supplies and Materials	1,000	296	1,296	1,117	179
Total Health Services	105,176	2,797	107,973	107,794	179

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: JC Infinity Institute # 57	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other Support Services – Students - Regular:					
Salaries of Other Professional Staff	$ 115,452	$ (13,255)	$ 102,197	$ 102,197	
Supplies and Materials	500	(162)	338		$ 338
Total Other Support Services – Students - Regular	115,952	(13,417)	102,535	102,197	338
Educational Media/Library Services:					
Supplies and Materials	70,000	(4,909)	65,091	35,095	29,996
Total Educational Media/Library Services	70,000	(4,909)	65,091	35,095	29,996
Instructional Staff Training Services:					
Other Objects	500	159	659	170	489
Total Instructional Staff Training Services	500	159	659	170	489
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	132,846	(1,250)	131,596	131,596	
Salaries of Secretarial and Clerical Assistants	42,140	(2,029)	40,111	40,111	
Other Purchased Services (400-500 series)	9,000	5,578	14,578	10,665	3,913
Supplies and Materials	12,000	17	12,017	9,260	2,757
Other Objects	1,000	(669)	331		331
Total Support Services – School Administration	196,986	1,647	198,633	191,632	7,001
Security					
Salaries	60,325	2,939	63,264	63,194	70
Total Security	60,325	2,939	63,264	63,194	70
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,500	1,329	6,829	4,851	1,978
Total Student Transportation Services	5,500	1,329	6,829	4,851	1,978

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2013

School: JC Infinity Institute # 57	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Unallocated Benefits:					
Health Benefits	$ 288,379	$ 93,649	$ 382,028	$ 382,028	-
Total Unallocated Benefits	288,379	93,649	382,028	382,028	
Total Undistributed Expenditures	842,818	84,194	927,012	886,961	$ 40,051
Total Expenditures - Current	2,153,170	420,777	2,573,947	2,516,377	57,570
Total Expenditures - School Based	2,153,170	420,777	2,573,947	2,516,377	57,570
Other Financing Sources:					
Transfers In	2,153,170	420,777	2,573,947	2,516,377	57,570
Total Other Financing Sources	2,153,170	420,777	2,573,947	2,516,377	57,570
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

This page left blank intentionally.

Special Revenue Fund

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	School Improvement Grants 2011-2012	School Improvement Grants 2012-2013	Title I - Part A 2010-2011 c/o	Title I - Part A 2011-2012	Title I - Part A 2012-2013
REVENUES:					
Federal sources	$ 343,789	$ 4,692,022	$ 2,626,643	$ 2,156,682	$ 11,139,066
State sources					
Local sources					
Total revenues	$ 343,789	$ 4,692,022	$ 2,626,643	$ 2,156,682	$ 11,139,066
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 94,935	$ 1,511,214	$ 27,263	$ 1,632,248	$ 522,105
Other salaries for instruction	3,147	58,954	21,069	22,520	86,949
Purchased professional and technical services					
Purchased professional - educational services			79,763		1,337,182
Other purchased services (400-500 series)		121,259	46,388	900	168,805
Tuition					
General supplies	29,533	557,199	1,811,945	29,426	1,550,184
Textbooks					
Other objects		99,500			
Total instruction	127,615	2,348,126	1,986,428	1,685,094	3,665,225
Support services:					
Salaries of supervisors of instruction	89,496	295,871		18,992	97,222
Salaries of program directors	16,102				
Salaries of other professional staff					
Salaries of secretarial & clerical staff				9,993	50,961
Other salaries	71,331	763,061	6,000	282,729	352,613
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits	30,475	533,829	2,594	159,874	233,931
Purchased professional and technical services	3,000	363,215			
Purchased professional - educational services			16,029		1,406,858
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					7,450
Other purchased services		41,249	20,943		310,700
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel	222	650			
Supplies and materials		141,171	84,770		99,357
Other objects	988	41,866			
Indirect costs					
Total support services	211,614	2,180,912	130,336	471,588	2,559,092
Facilities acquisition and construction services:					
Instructional equipment	4,560	162,984	509,879		284,603
Noninstructional equipment					
Total facilities acquisition and construction services	4,560	162,984	509,879	-	284,603
Contributions to Charter Schools					
Total expenditures	343,789	4,692,022	2,626,643	2,156,682	6,508,920
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	4,630,146
Total other financing (uses)	-	-	-	-	4,630,146
Total Outflows	343,789	4,692,022	2,626,643	2,156,682	11,139,066
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Title I - SIA 2010-2011 c/o	Title I - SIA 2012-2013	Title II Part A 2010-2011 c/o	Title II Part A 2012-2013	Title II Part A 2011-2012 c/o
REVENUES:					
Federal sources	$ 90,812	$ 78,859	$ 1,310,943	$ 1,934,823	$ 29,981
State sources					
Local sources					
Total revenues	$ 90,812	$ 78,859	$ 1,310,943	$ 1,934,823	$ 29,981
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 31,263			$ 1,328,817	$ 28,200
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)	945				
Tuition					
General supplies	53,263	$ 34,478	$ 12,986	659	
Textbooks					
Other objects					
Total instruction	85,471	34,478	12,986	1,329,476	28,200
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries			14,280		
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits	3,380			458,045	1,781
Purchased professional and technical services					
Purchased professional - educational services			636,190	15,691	
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services	1,180	14,521	19,050	9,000	
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials	781		628,437	122,611	
Other objects					
Indirect costs					
Total support services	5,341	14,521	1,297,957	605,347	1,781
Facilities acquisition and construction services:					
Instructional equipment		29,860			
Noninstructional equipment					
Total facilities acquisition and construction services	-	29,860	-	-	-
Contributions to Charter Schools					
Total expenditures	90,812	78,859	1,310,943	1,934,823	29,981
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	90,812	78,859	1,310,943	1,934,823	29,981
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Title II Part D 2010-2011	Title III 2010-2011 c/o	Title III 2011-2012	Title III 2012-2013	Title III Immigrant 2010-2011 c/o
REVENUES:					
Federal sources	$ 219	$ 259,787	$ 44,989	$ 510,840	$ 162,486
State sources					
Local sources					
Total revenues	$ 219	$ 259,787	$ 44,989	$ 510,840	$ 162,486
EXPENDITURES:					
Instruction:					
Salaries of teachers			$ 39,392	$ 315,330	$ 150,882
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition					
General supplies		$ 112,228		24,775	
Textbooks					
Other objects					
Total instruction	-	112,228	39,392	340,105	150,882
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries			2,400		
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits		659	3,197	114,020	11,604
Purchased professional and technical services					
Purchased professional - educational services	$ 219	146,900		55,215	
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services				1,500	
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials					
Other objects					
Indirect costs					
Total support services	219	147,559	5,597	170,735	11,604
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	219	259,787	44,989	510,840	162,486
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	219	259,787	44,989	510,840	162,486
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Title III Immigrant 2012-2013	IDEA - Preschool 2011-2012	IDEA - Preschool 2011-2012	IDEA - Preschool 2012-2013	IDEA - Basic 2011-2012
REVENUES:					
Federal sources	$ 316,452	$ 48,646	$ 24,843	$ 174,616	$ 1,224,938
State sources					
Local sources					
Total revenues	$ 316,452	$ 48,646	$ 24,843	$ 174,616	$ 1,224,938
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 137,011			$ 53,738	$ 148,101
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition					
General supplies	41,424	$ 48,646	$ 17,948	4,851	885,525
Textbooks					
Other objects					
Total instruction	178,435	48,646	17,948	58,589	1,033,626
Support services:					
Salaries of supervisors of instruction					19,605
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					7,233
Other salaries	9,260				65,175
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits	10,482			14,897	16,097
Purchased professional and technical services				99,948	15,300
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services					
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials			6,895	1,182	8,192
Other objects					
Indirect costs					
Total support services	19,742	-	6,895	116,027	131,602
Facilities acquisition and construction services:					
Instructional equipment	118,275				59,710
Noninstructional equipment					
Total facilities acquisition and construction services	118,275	-	-	-	59,710
Contributions to Charter Schools					
Total expenditures	316,452	48,646	24,843	174,616	1,224,938
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	316,452	48,646	24,843	174,616	1,224,938
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	IDEA - Basic 2011-2012 c/o	IDEA - Basic 2012-2013	Carl Perkins 2012-2013	Adult Basic Education 2012-13	Theater Art Infusion 2012-2013
REVENUES:					
Federal sources	$ 384,285	$ 7,239,229	$ 321,063	$ 455,419	$ 284,220
State sources					
Local sources					
Total revenues	$ 384,285	$ 7,239,229	$ 321,063	$ 455,419	$ 284,220
EXPENDITURES:					
Instruction:					
Salaries of teachers		$ 654,775		$ 387,081	
Other salaries for instruction					
Purchased professional and technical services			$ 19,387		
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition		5,412,121			
General supplies	$ 341,837	117,024	203,677		
Textbooks					
Other objects			20,691		
Total instruction	341,837	6,183,920	243,755	387,081	-
Support services:					
Salaries of supervisors of instruction		1,020			
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries		302,900	26,360	17,288	
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits		375,757	2,017	51,050	
Purchased professional and technical services		318,449	5,000		
Purchased professional - educational services	18,600				$ 284,220
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services		2,325	33,092		
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials	23,848	54,858			
Other objects					
Indirect costs					
Total support services	42,448	1,055,309	66,469	68,338	284,220
Facilities acquisition and construction services:					
Instructional equipment			10,839		
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	10,839	-	-
Contributions to Charter Schools					
Total expenditures	384,285	7,239,229	321,063	455,419	284,220
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	384,285	7,239,229	321,063	455,419	284,220
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	FEMA Hurricane Sandy 2012-2013	Project SERVE 2012-2013	Race to the Top 2012-2013	Career Exploration 15 Together 2012-2013	Preschool Education Aid
REVENUES:					
Federal sources	$ 118,723	$ 5,459	$ 243,360	$ 111,020	
State sources					$ 62,803,326
Local sources					
Total revenues	$ 118,723	$ 5,459	$ 243,360	$ 111,020	$ 62,803,326
EXPENDITURES:					
Instruction:					
Salaries of teachers				$ 83,420	$ 13,395,603
Other salaries for instruction					5,771,116
Purchased professional and technical services				7,300	
Purchased professional - educational services					
Other purchased services (400-500 series)			$ 228,436		66,607
Tuition					
General supplies				529	163,773
Textbooks					
Other objects					3,793
Total instruction	-	-	228,436	91,249	19,400,892
Support services:					
Salaries of supervisors of instruction				5,080	630,116
Salaries of program directors					264,325
Salaries of other professional staff					3,691,605
Salaries of secretarial & clerical staff				7,190	353,835
Other salaries				840	649,898
Salaries of community parent involvement spec.					91,890
Salaries of masters teachers					1,643,251
Personal services-employee benefits				6,661	7,119,929
Purchased professional and technical services					
Purchased professional - educational services			14,000		
Purchased professional - educational services - pre-k					27,138,533
Other purchased professional education services					110,071
Other purchased professional services					53,098
Rentals					480,772
Other purchased services	$ 118,723	$ 5,459			
Contracted services - transportation (bet. home & school					575,047
Contracted services - transportation (field trips)					52,476
Tuition					
Travel					5,861
Supplies and materials			924		62,158
Other objects					23,258
Indirect costs					
Total support services	118,723	5,459	14,924	19,771	42,946,123
Facilities acquisition and construction services:					
Instructional equipment					54,549
Noninstructional equipment					13,262
Total facilities acquisition and construction services	-	-	-	-	67,811
Contributions to Charter Schools					388,500
Total expenditures	118,723	5,459	243,360	111,020	62,803,326
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	118,723	5,459	243,360	111,020	62,803,326
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

				N.J. Nonpublic Auxilary Services Ch. 192		
	Nonpublic Textbooks	Nonpublic Nursing	Nonpublic Technology	Compensatory Education	Home Instruction	ESL
REVENUES:						
Federal sources						
State sources	$ 185,718	$ 306,790	$ 56,003	$ 788,931	$ 30,008	$ 21,536
Local sources						
Total revenues	$ 185,718	$ 306,790	$ 56,003	$ 788,931	$ 30,008	$ 21,536
EXPENDITURES:						
Instruction:						
Salaries of teachers						
Other salaries for instruction				$ 428,877		
Purchased professional and technical services		$ 306,790				
Purchased professional - educational services			$ 600	46,723		$ 21,536
Other purchased services (400-500 series)			200			
Tuition						
General supplies			55,203	62,470		
Textbooks	$ 185,718					
Other objects						
Total instruction	185,718	306,790	56,003	538,070	-	21,536
Support services:						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Salaries of community parent involvement spec.						
Salaries of masters teachers						
Personal services-employee benefits				202,667		
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Other purchased professional education services						
Other purchased professional services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school						
Contracted services - transportation (field trips)						
Tuition					$ 30,008	
Travel						
Supplies and materials				48,194		
Other objects						
Indirect costs						
Total support services	-	-	-	250,861	30,008	-
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
Total facilities acquisition and construction services	-	-	-	-	-	-
Contributions to Charter Schools						
Total expenditures	185,718	306,790	56,003	788,931	30,008	21,536
Other Financing (uses)						
Transfer to school based budget - current year	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Total Outflows	185,718	306,790	56,003	788,931	30,008	21,536
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	N.J. Nonpublic Handicapped Services Ch. 193			Healthy School Recognition	National Title 1 Distinguished School
	Examination & Classification	Corrective Speech	Supplemental Instruction		
REVENUES:					
Federal sources					
State sources	$ 137,275	$ 36,584	$ 117,528	$ 1,331	$ 9,666
Local sources					
Total revenues	$ 137,275	$ 36,584	$ 117,528	$ 1,331	$ 9,666
EXPENDITURES:					
Instruction:					
Salaries of teachers				$ 540	
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition					
General supplies					$ 4,000
Textbooks					
Other objects					
Total instruction	-	-	-	540	4,000
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits				41	
Purchased professional and technical services	$ 129,505	$ 34,513	$ 110,876		
Purchased professional - educational services				750	
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services					
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials					
Other objects					
Indirect costs	7,770	2,071	6,652		
Total support services	137,275	36,584	117,528	791	-
Facilities acquisition and construction services:					
Instructional equipment					5,666
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	5,666
Contributions to Charter Schools					
Total expenditures	137,275	36,584	117,528	1,331	9,666
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	137,275	36,584	117,528	1,331	9,666
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Joint Activity	Provident Bank PS #38	Disney Planet PS #28	Autism Awareness	AXA Foundation FHS
REVENUES:					
Federal sources					
State sources					
Local sources	$ 1,850	$ 1,000	$ 3,888	$ 7,596	$ 1,498
Total revenues	$ 1,850	$ 1,000	$ 3,888	$ 7,596	$ 1,498
EXPENDITURES:					
Instruction:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					$ 998
Tuition					
General supplies			$ 3,888	$ 7,596	500
Textbooks					
Other objects					
Total instruction	-	-	3,888	7,596	1,498
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits					
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services	$ 1,850				
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials		$ 1,000			
Other objects					
Indirect costs					
Total support services	1,850	1,000	-	-	-
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	1,850	1,000	3,888	7,596	1,498
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	1,850	1,000	3,888	7,596	1,498
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	PTA PS #16	NSTA PS #22	Project Germany	Tour of the Masters Art	Tour of the Masters - Music
REVENUES:					
Federal sources					
State sources					
Local sources	$ 7,250	$ 840	$ 800	$ 4,304	$ 13,939
Total revenues	$ 7,250	$ 840	$ 800	$ 4,304	$ 13,939
EXPENDITURES:					
Instruction:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition					
General supplies					
Textbooks					
Other objects			$ 800		
Total instruction	-	-	800	-	-
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits					
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services				$ 3,000	$ 11,789
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)		$ 840			
Tuition					
Travel					
Supplies and materials	$ 7,250				
Other objects				1,304	2,150
Indirect costs					
Total support services	7,250	840	-	4,304	13,939
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	7,250	840	800	4,304	13,939
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	7,250	840	800	4,304	13,939
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Action for Health PS #22	DELTA Oral Health Education	Comcast	UPS DHS	Agri Society PS #25
REVENUES:					
Federal sources					
State sources					
Local sources	$ 495	$ 1,534	$ 2,233	$ 749	$ 375
Total revenues	$ 495	$ 1,534	$ 2,233	$ 749	$ 375
EXPENDITURES:					
Instruction:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)		$ 400	$ 882		
Tuition					
General supplies	$ 495			$ 749	
Textbooks					
Other objects					
Total instruction	495	400	882	749	-
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff			1,351		
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits					
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services		746			
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials		388			$ 375
Other objects					
Indirect costs					
Total support services	-	1,134	1,351	-	375
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	495	1,534	2,233	749	375
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	495	1,534	2,233	749	375
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Delta Dental PS #17	Monumental Baptist PS #22	NJ Prep Prog. SHS	EXXON PS #28	Estate of Aughenbaugh
REVENUES:					
Federal sources					
State sources					
Local sources	$ 916	$ 990	$ 11,428	$ 60,560	$ 1,576
Total revenues	$ 916	$ 990	$ 11,428	$ 60,560	$ 1,576
EXPENDITURES:					
Instruction:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)					
Tuition					
General supplies	$ 916	$ 498	$ 11,428		$ 1,576
Textbooks					
Other objects		492			
Total instruction	916	990	11,428	-	1,576
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits					
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services					
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials				$ 60,560	
Other objects					
Indirect costs					
Total support services	-	-	-	60,560	-
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	916	990	11,428	60,560	1,576
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	916	990	11,428	60,560	1,576
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Vinit Zaveri PS #25	Miscellaneous	American Dairy	PS #38	FES SHS
REVENUES:					
Federal sources					
State sources					
Local sources	$ 6,169	$ 2,474	$ 269	$ 1,494	$ 1,500
Total revenues	$ 6,169	$ 2,474	$ 269	$ 1,494	$ 1,500
EXPENDITURES:					
Instruction:					
Salaries of teachers			$ 250		
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)		$ 769			$ 1,000
Tuition					
General supplies		1,666		$ 1,494	500
Textbooks					
Other objects					
Total instruction	-	2,435	250	1,494	1,500
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits			19		
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services					
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials	$ 6,169	39			
Other objects					
Indirect costs					
Total support services	6,169	39	19	-	-
Facilities acquisition and construction services:					
Instructional equipment					
Noninstructional equipment					
Total facilities acquisition and construction services	-	-	-	-	-
Contributions to Charter Schools					
Total expenditures	6,169	2,474	269	1,494	1,500
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	6,169	2,474	269	1,494	1,500
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	EHAEYC ECPA	Hispanic Bar PS #5	National Career Cost Ctr #095	Collective Brands PS#14	Jordan SHS
REVENUES:					
Federal sources					
State sources					
Local sources	$ 3,139	$ 8,414	$ 286	$ 1,500	$ 765
Total revenues	$ 3,139	$ 8,414	$ 286	$ 1,500	$ 765
EXPENDITURES:					
Instruction:					
Salaries of teachers					
Other salaries for instruction					
Purchased professional and technical services					
Purchased professional - educational services					
Other purchased services (400-500 series)				$ 1,500	
Tuition					
General supplies	$ 3,139				$ 765
Textbooks					
Other objects					
Total instruction	3,139	-	-	1,500	765
Support services:					
Salaries of supervisors of instruction					
Salaries of program directors					
Salaries of other professional staff					
Salaries of secretarial & clerical staff					
Other salaries					
Salaries of community parent involvement spec.					
Salaries of masters teachers					
Personal services-employee benefits					
Purchased professional and technical services					
Purchased professional - educational services					
Purchased professional - educational services - pre-k					
Other purchased professional education services					
Other purchased professional services					
Rentals					
Other purchased services					
Contracted services - transportation (bet. home & school					
Contracted services - transportation (field trips)					
Tuition					
Travel					
Supplies and materials		$ 2,084	$ 286		
Other objects					
Indirect costs					
Total support services	-	2,084	286	-	-
Facilities acquisition and construction services:					
Instructional equipment		6,330			
Noninstructional equipment					
Total facilities acquisition and construction services	-	6,330	-	-	-
Contributions to Charter Schools					
Total expenditures	3,139	8,414	286	1,500	765
Other Financing (uses)					
Transfer to school based budget - current year	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-
Total Outflows	3,139	8,414	286	1,500	765
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Rutgers PS#22	PS #34	Provident LHS Girls	Total
REVENUES:				
Federal sources				$ 36,334,214
State sources				64,494,696
Local sources	$ 3,061	$ 19,724	$ 2,238	174,854
Total revenues	$ 3,061	$ 19,724	$ 2,238	$ 101,003,764
EXPENDITURES:				
Instruction:				
Salaries of teachers				$ 20,542,168
Other salaries for instruction				6,392,632
Purchased professional and technical services				333,477
Purchased professional - educational services				1,485,804
Other purchased services (400-500 series)	$ 2,092	$ 3,249		644,430
Tuition				5,412,121
General supplies	969	2,800	$ 2,238	6,204,800
Textbooks				185,718
Other objects				125,276
Total instruction	3,061	6,049	2,238	41,326,426
Support services:				
Salaries of supervisors of instruction				1,157,402
Salaries of program directors				280,427
Salaries of other professional staff				3,691,605
Salaries of secretarial & clerical staff				430,563
Other salaries				2,564,135
Salaries of community parent involvement spec.				91,890
Salaries of masters teachers				1,643,251
Personal services-employee benefits				9,353,006
Purchased professional and technical services				1,079,806
Purchased professional - educational services				2,594,672
Purchased professional - educational services - pre-k				27,138,533
Other purchased professional education services				110,071
Other purchased professional services				53,098
Rentals				488,222
Other purchased services				595,127
Contracted services - transportation (bet. home & school				575,047
Contracted services - transportation (field trips)				53,316
Tuition				30,008
Travel				6,733
Supplies and materials				1,361,529
Other objects				69,566
Indirect costs				16,493
Total support services	-	-	-	53,384,500
Facilities acquisition and construction services:				
Instructional equipment		13,675		1,260,930
Noninstructional equipment				13,262
Total facilities acquisition and construction services	-	13,675	-	1,274,192
Contributions to Charter Schools				388,500
Total expenditures	3,061	19,724	2,238	96,373,618
Other Financing (uses)				
Transfer to school based budget - current year	-	-	-	4,630,146
Total other financing (uses)	-	-	-	4,630,146
Total Outflows	3,061	19,724	2,238	101,003,764
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	$ -	$ -	$ -	$ -

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
for the Fiscal Year Ended June 30, 2013

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 14,099,467		$ 14,099,467	$ 13,395,603	$ 703,864
Other salaries for instruction	6,243,199		6,243,199	5,771,116	472,083
Other purchased services (400-500 series)	110,700	$ 404	111,104	66,607	44,497
General Supplies	328,000		328,000	163,773	164,227
Other objects		4,741	4,741	3,793	948
Total instruction	20,781,366	5,145	20,786,511	19,400,892	1,385,619
Support services:					
Salaries of supervisors of instruction	701,338		701,338	630,116	71,222
Salaries of Program Directors	274,359		274,359	264,325	10,034
Salaries of other professional staff	4,134,758	(329,074)	3,805,684	3,691,605	114,079
Salaries of secretarial & clerical staff	382,439		382,439	353,835	28,604
Other Salaries	620,086	30,000	650,086	649,898	188
Salaries of Community Parent Involvement Spec.	97,660		97,660	91,890	5,770
Salaries of Master Teachers	1,753,125	(33,000)	1,720,125	1,643,251	76,874
Personal services-employee benefits	7,084,678	329,075	7,413,753	7,119,929	293,824
Purchased educational services - contracted Pre-k	27,212,100		27,212,100	27,138,533	73,567
Other purchased professional - Ed. Services	181,363		181,363	110,071	71,292
Other purchased professional services	124,146	(456)	123,690	53,098	70,592
Rentals	722,415		722,415	480,772	241,643
Contracted services - transportation (Bet. Home & School)	575,048		575,048	575,047	1
Contracted services - transportation (Field Trips)	73,800	2,697	76,497	52,476	24,021
Travel	24,317		24,317	5,861	18,456
Supplies and materials	289,484	6,079	295,563	62,158	233,405
Other objects	50,000	(10,115)	39,885	23,258	16,627
Total support services	44,301,116	(4,794)	44,296,322	42,946,123	1,350,199
Facilities acquisition and construction services:					
Instructional equipment	100,000	-	100,000	54,549	45,451
Noninstructional equipment	15,000	-	15,000	13,262	1,738
Total facilities acquisition and construction services	115,000	-	115,000	67,811	47,189
Contributions to Charter Schools	388,500		388,500	388,500	
Total expenditures	$ 65,585,982	$ 351	$ 65,586,333	$ 62,803,326	$ 2,783,007

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2012-13 preschool education aid allocation	$ 61,270,535
Add: actual carryover June 30, 2012	8,611,375
Add: prior year purchase orders cancelled	608,258
Total preschool education aid funds available for 2012/13 budget	70,490,168
Less: 2012-13 budgeted preschool education aid	(65,586,333)
	4,903,835
Add: June 30, 2013 unexpended preschool education aid	2,783,007
2012-13 carryover - preschool education aid	$ 7,686,842
2012-13 preschool education aid carryover aid budgeted for preschool programs 2013-14	$ 4,200,640

Capital Projects Fund

Exhibit F-1

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis

for the Fiscal Year Ended June 30, 2013

Revenues:		
State sources - SDA grant		$ 3,554,501
Interest earned		328
Total revenues		3,554,829
Expenditures:		
Construction services		3,976,607
Total expenditures		3,976,607
(Deficiency) of revenues under expenditures		(421,778)
Other financing uses:		
Transfers out		(328)
Total other financing uses		(328)
(Deficiency) of revenues under expenditures and other Financing Uses		(422,106)
Fund balance - beginning		1,067,439
Fund balance - ending		$ 645,333
Reconciliation to Summary Schedule of Project Expenditures		
Total Project Balances		$ 25,090,437
Less:		
SDA unexpended proceeds not recognized on a GAAP Basis -		
SDA Administered Projects	$ (18,229,078)	
Unfunded Local Project Authorizations	(6,216,026)	
		(24,445,104)
Fund Balance, June 30, 2013 - Budgetary Basis		$ 645,333
Reconciliation to GAAP Basis		
Fund Balance, June 30, 2013 - Budgetary Basis		$ 645,333
Less:		
SDA unexpended proceeds not recognized on a GAAP Basis -		
District Administered Projects		(103,500)
Fund Balance, June 30, 2013 - GAAP Basis		$ 541,833

Exhibit F-1a

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 12,382,221		$ 12,382,221	$ 12,382,221
Total revenues	12,382,221		12,382,221	12,382,221
Expenditures and other financing uses				
Construction services	12,373,664		12,373,664	12,382,221
Total expenditures	12,373,664		12,373,664	12,382,221
Excess of revenues over expenditures	$ 8,557	$ -	$ 8,557	$ -

Additional project information:

Project number	479
Grant date/letter of notification	05/87
Original authorized cost	$ 12,382,221
Additional authorized cost	
Revised authorized cost	$ 12,382,221
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1b

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of A. Harry Moore School
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 2,000,000		$ 2,000,000	$ 2,000,000
Total revenues	2,000,000		2,000,000	2,000,000
Expenditures and other financing uses				
Construction services	1,994,231		1,994,231	2,000,000
Total expenditures	1,994,231		1,994,231	2,000,000
Excess of revenues over expenditures	$ 5,769	$ -	$ 5,769	$ -

Additional project information:

Project number	482
Grant date/letter of notification	05/87
Original authorized cost	$ 2,000,000
Additional authorized cost	
Revised authorized cost	$ 2,000,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1c

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 16,000,000		$ 16,000,000	$ 16,000,000
Total revenues	16,000,000		16,000,000	16,000,000
Expenditures and other financing uses				
Construction services	15,966,407		15,966,407	16,000,000
Total expenditures	15,966,407		15,966,407	16,000,000
Excess of revenues over expenditures	$ 33,593	$ -	$ 33,593	$ -

Additional project information:	
Project number	483
Grant date/letter of notification	05/87
Original authorized cost	$ 16,000,000
Additional authorized cost	
Revised authorized cost	$ 16,000,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 4,031,000		$ 4,031,000	$ 4,031,000
Total revenues	4,031,000		4,031,000	4,031,000
Expenditures and other financing uses				
Construction services	4,020,786		4,020,786	4,031,000
Total expenditures	4,020,786		4,020,786	4,031,000
Excess of revenues over expenditures	$ 10,214	$ -	$ 10,214	$ -

Additional project information:	
Project number	991
Grant date/letter of notification	05/89
Original authorized cost	$ 4,031,000
Additional authorized cost	
Revised authorized cost	$ 4,031,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1e

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of A. Harry Moore School
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 5,000,000		$ 5,000,000	$ 5,000,000
Total revenues	5,000,000		5,000,000	5,000,000
Expenditures and other financing uses				
Construction services	4,509,644		4,509,644	5,000,000
Total expenditures	4,509,644		4,509,644	5,000,000
Excess of revenues over expenditures	$ 490,356	$ -	$ 490,356	$ -

Additional project information:

Project number	987
Grant date/letter of notification	05/89
Original authorized cost	$ 5,000,000
Additional authorized cost	
Revised authorized cost	$ 5,000,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of Lincoln High School
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 37,800		$ 37,800	$ 37,800
Total revenues	37,800		37,800	37,800
Expenditures and other financing uses				
Construction services	37,753		37,753	37,800
Total expenditures	37,753		37,753	37,800
Excess of revenues over expenditures	$ 47	$ -	$ 47	$ -

Additional project information:

Project number	366
Grant date/letter of notification	12/91
Original authorized cost	$ 37,800
Additional authorized cost	
Revised authorized cost	$ 37,800
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1g

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Construction of a new Public School Number 17 and related Land Acquisition
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 24,525,800		$ 24,525,800	$ 24,525,800
Total revenues	24,525,800		24,525,800	24,525,800
Expenditures and other financing uses				
Construction services	24,522,535		24,522,535	24,525,800
Total expenditures	24,522,535		24,522,535	24,525,800
Excess of revenues over expenditures	$ 3,265	$ -	$ 3,265	$ -

Additional project information:	
Project number	372
Grant date/letter of notification	12/91
Original authorized cost	$ 24,525,800
Additional authorized cost	
Revised authorized cost	$ 24,525,800
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Fuel Tank Oil Remediation Program at All School Buildings
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 5,053,080		$ 5,053,080	$ 5,053,080
Total revenues	5,053,080		5,053,080	5,053,080
Expenditures and other financing uses				
Construction services	4,724,300		4,724,300	5,053,080
Total expenditures	4,724,300		4,724,300	5,053,080
Excess of revenues over expenditures	$ 328,780	$ -	$ 328,780	$ -

Additional project information:	
Project number	94-127
Grant date/letter of notification	12/94
Original authorized cost	$ 5,053,080
Additional authorized cost	
Revised authorized cost	$ 5,053,080
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Land and Construction of a new Elementary School to replace existing Public School Number 3
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 3,180,000		$ 3,180,000	$ 3,180,000
Total revenues	3,180,000		3,180,000	3,180,000
Expenditures and other financing uses				
Construction services	3,108,519		3,108,519	3,180,000
Total expenditures	3,108,519		3,108,519	3,180,000
Excess of revenues over expenditures	$ 71,481	-	$ 71,481	$ -

Additional project information:	
Project number	94-133
Grant date/letter of notification	12/94
Original authorized cost	$ 3,180,000
Additional authorized cost	
Revised authorized cost	$ 3,180,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1j

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Upgrade of Fire Alarm Systems and Replacement of Outdated Pneumatic Fire Alarm Systems in Various School Buildings
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 2,492,100		$ 2,492,100	$ 2,492,100
Total revenues	2,492,100		2,492,100	2,492,100
Expenditures and other financing uses				
Construction services	2,481,581		2,481,581	2,492,100
Total expenditures	2,481,581		2,481,581	2,492,100
Excess of revenues over expenditures	$ 10,519	-	$ 10,519	$ -

Additional project information:

Project number	94-133
Grant date/letter of notification	12/94
Original authorized cost	$ 2,492,100
Additional authorized cost	
Revised authorized cost	$ 2,492,100
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1k

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Reconstruction, Remodeling, Alteration or Major Repair of Public School Number 32 for Conversion to House Academic High School
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 17,250,000		$ 17,250,000	$ 17,250,000
Total revenues	17,250,000		17,250,000	17,250,000
Expenditures and other financing uses				
Construction services	17,185,699		17,185,699	17,250,000
Total expenditures	17,185,699		17,185,699	17,250,000
Excess of revenues over expenditures	$ 64,301	$ -	$ 64,301	$ -

Additional project information:	
Project number	96-018
Grant date/letter of notification	3/96
Original authorized cost	$ 17,250,000
Additional authorized cost	
Revised authorized cost	$ 17,250,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Real Property - Central Administrative Offices
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 9,500,000		$ 9,500,000	$ 9,500,000
Total revenues	9,500,000		9,500,000	9,500,000
Expenditures and other financing uses				
Construction services	9,498,920		9,498,920	9,500,000
Total expenditures	9,498,920		9,498,920	9,500,000
Excess of revenues over expenditures	$ 1,080	$ -	$ 1,080	$ -

Additional project information:	
Project number	96-111
Grant date/letter of notification	10/96
Original authorized cost	$ 9,500,000
Additional authorized cost	
Revised authorized cost	$ 9,500,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1m

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Real Property - Heights Middle School and new Public School Number 3
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 23,200,000		$ 23,200,000	$ 23,200,000
Total revenues	23,200,000	-	23,200,000	23,200,000
Expenditures and other financing uses				
Construction services	22,088,851		22,088,851	23,200,000
Total expenditures	22,088,851	-	22,088,851	23,200,000
Excess of revenues over expenditures	$ 1,111,149	$ -	$ 1,111,149	$ -

Additional project information:

Project number	97-006
Grant date/letter of notification	7/97
Original authorized cost	$ 23,200,000
Additional authorized cost	
Revised authorized cost	$ 23,200,000
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1n

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Sites for Pre-K Classrooms
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 2,535,166		$ 2,535,166	$ 2,535,166
Total revenues	2,535,166		2,535,166	2,535,166
Expenditures and other financing uses				
Construction services				$ 2,535,166
Total expenditures	-	-	-	2,535,166
Excess of revenues over expenditures	$ 2,535,166	$ -	$ 2,535,166	$ -

Additional project information:	
Project number	00-040
Grant date/letter of notification	*
Original authorized cost	$ 2,535,166
Additional authorized cost	
Revised authorized cost	$ 2,535,166
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1o

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Solar Panels and Associated Equipment
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Transfer from capital outlay	$ 3,600,000		$ 3,600,000	$ 3,600,000
Interest earned	3,583		3,583	3,583
Total revenues	3,603,583	-	3,603,583	3,603,583
Expenditures and other financing uses				
Construction services	3,233,187		3,233,187	3,603,583
Total expenditures	3,233,187	-	3,233,187	3,603,583
Excess of revenues over expenditures	$ 370,396	$ -	$ 370,396	$ -

Additional project information:	
Project number	*
Grant date/letter of notification	*
Original authorized cost	$ 3,600,000
Additional authorized cost	3,583
Revised authorized cost	$ 3,603,583
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1p

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Economic Development Authority Capital Construction Grant Program
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 4,355,876		$ 4,355,876	$ 4,355,876
Total revenues	4,355,876	-	4,355,876	4,355,876
Expenditures and other financing uses				
Construction services	4,283,311		4,283,311	4,355,876
Total expenditures	4,283,311	-	4,283,311	4,355,876
Excess of revenues over expenditures	$ 72,565	$ -	$ 72,565	$ -

Additional project information:	
Project number	*
Grant date/letter of notification	10/93
Original authorized cost	$ 4,355,876
Additional authorized cost	
Revised authorized cost	$ 4,355,876
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1q

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Acquisition of Various Equipment
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
Capital lease proceeds	$ 3,000,000		$ 3,000,000	$ 3,000,000
Total revenues	3,000,000		3,000,000	3,000,000
Expenditures and other financing uses				
Acquisition of various equipment	1,205,266	$ 154,113	1,359,379	3,000,000
Total expenditures	1,205,266	154,113	1,359,379	3,000,000
Excess of revenues over expenditures	$ 1,794,734	$ (154,113)	$ 1,640,621	$ -

Additional project information:

Project number	*
Grant date/letter of notification	2011
Original authorized cost	$ 3,000,000
Additional authorized cost	
Revised authorized cost	$ 3,000,000
Percentage increase over original authorized cost	0.00%
Percentage completion	45.31%
Original target completion date	6/30/2013
Revised target completion date	6/30/2013

* - Information not available

Exhibit F-1r

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Frank R. Conwell Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 42,586,529	$ 449,351	$ 43,035,880	$ 43,035,880
Total revenues	42,586,529	449,351	43,035,880	43,035,880
Expenditures and other financing uses				
Construction services	41,985,737	121,991	42,107,728	42,555,180
Acquisition of land	480,700		480,700	480,700
Total expenditures	42,466,437	121,991	42,588,428	43,035,880
Excess of revenues over expenditures	$ 120,092	$ 327,360	$ 447,452	$ -

Additional project information:

Project number	2390-N01-99-0227
Grant date/letter of notification	1999
Original authorized cost	$ 32,167,299
Additional authorized cost	10,868,581
Revised authorized cost	$ 43,035,880
Percentage increase over original authorized cost	33.79%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Frank R. Conwell Middle School Number 4 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 51,311,194	$ 520,872	$ 51,832,066	$ 51,832,066
Total revenues	51,311,194	520,872	51,832,066	51,832,066
Expenditures and other financing uses				
Construction services	51,192,494	143,187	51,335,681	51,832,066
Acquisition of land				
Total expenditures	51,192,494	143,187	51,335,681	51,832,066
Excess of revenues over expenditures	$ 118,700	$ 377,685	$ 496,385	$ -

Additional project information:

Project number	2390-N02-99-0228
Grant date/letter of notification	1999
Original authorized cost	$ 44,596,104
Additional authorized cost	7,235,962
Revised authorized cost	$ 51,832,066
Percentage increase over original authorized cost	16.23%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1t

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Heights Middle School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 62,328,986	$ 1,278	$ 62,330,264	$ 62,330,264
Total revenues	62,328,986	1,278	62,330,264	62,330,264
Expenditures and other financing uses				
Construction services	57,887,131	1,278	57,888,409	58,017,301
Acquisition of land	4,312,963		4,312,963	4,312,963
Total expenditures	62,200,094	1,278	62,201,372	62,330,264
Excess of revenues over expenditures	$ 128,892	$ -	$ 128,892	$ -

Additional project information:

Project number	2390-N03-99-0147
Grant date/letter of notification	1999
Original authorized cost	$ 47,305,602
Additional authorized cost	15,024,662
Revised authorized cost	$ 62,330,264
Percentage increase over original authorized cost	31.76%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1u

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Julia A. Barnes Public School Number 12 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,429,235	$ (118)	$ 1,429,117	$ 1,429,117
Total revenues	1,429,235	(118)	1,429,117	1,429,117
Expenditures and other financing uses				
Construction services	1,428,915	202	1,429,117	1,429,117
Acquisition of land				
Total expenditures	1,428,915	202	1,429,117	1,429,117
Excess of revenues over expenditures	$ 320	$ (320)	$ -	$ -

Additional project information:	
Project number	2390-150-00-0697
Grant date/letter of notification	2000
Original authorized cost	$ 1,209,518
Additional authorized cost	219,599
Revised authorized cost	$ 1,429,117
Percentage increase over original authorized cost	18.16%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 14 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,186,350		$ 1,186,350	$ 1,186,350
Total revenues	1,186,350		1,186,350	1,186,350
Expenditures and other financing uses				
Construction services	1,186,150	$ 200	1,186,350	1,186,350
Acquisition of land				
Total expenditures	1,186,150	200	1,186,350	1,186,350
Excess of revenues over expenditures	$ 200	$ (200)	$ -	$ -

Additional project information:

Project number	2390-160-00-0699
Grant date/letter of notification	2000
Original authorized cost	$ 929,339
Additional authorized cost	257,011
Revised authorized cost	$ 1,186,350
Percentage increase over original authorized cost	27.66%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1w

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 22 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 4,479,746	$ (804)	$ 4,478,942	$ 4,478,942
Total revenues	4,479,746	(804)	4,478,942	4,478,942
Expenditures and other financing uses				
Construction services	4,478,942		4,478,942	4,478,942
Acquisition of land				
Total expenditures	4,478,942	-	4,478,942	4,478,942
Excess of revenues over expenditures	$ 804	$ (804)	$ -	$ -

Additional project information:	
Project number	2390-200-00-0700
Grant date/letter of notification	2000
Original authorized cost	$ 3,527,095
Additional authorized cost	951,847
Revised authorized cost	$ 4,478,942
Percentage increase over original authorized cost	26.99%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1x

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 24 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,748,742	$ (1,000)	$ 1,747,742	$ 1,747,742
Total revenues	1,748,742	(1,000)	1,747,742	1,747,742
Expenditures and other financing uses				
Construction services	1,747,542	200	1,747,742	1,747,742
Acquisition of land				
Total expenditures	1,747,542	200	1,747,742	1,747,742
Excess of revenues over expenditures	$ 1,200	$ (1,200)	$ -	$ -

Additional project information:

Project number	2390-220-00-0651
Grant date/letter of notification	2000
Original authorized cost	$ 1,418,507
Additional authorized cost	329,235
Revised authorized cost	$ 1,747,742
Percentage increase over original authorized cost	23.21%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1y

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 34 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 739,580	$ (1,000)	$ 738,580	$ 738,580
Total revenues	739,580	(1,000)	738,580	738,580
Expenditures and other financing uses				
Construction services	738,441	139	738,580	738,580
Acquisition of land				
Total expenditures	738,441	139	738,580	738,580
Excess of revenues over expenditures	$ 1,139	$ (1,139)	$ -	$ -

Additional project information:

Project number	2390-280-00-0581
Grant date/letter of notification	2000
Original authorized cost	$ 659,895
Additional authorized cost	78,685
Revised authorized cost	$ 738,580
Percentage increase over original authorized cost	11.92%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1z

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Alexander D. Sullivan Public School Number 30 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,390,650	$ (1,000)	$ 1,389,650	$ 1,389,650
Total revenues	1,390,650	(1,000)	1,389,650	1,389,650
Expenditures and other financing uses				
Construction services	1,388,750	900	1,389,650	1,389,650
Acquisition of land				
Total expenditures	1,388,750	900	1,389,650	1,389,650
Excess of revenues over expenditures	$ 1,900	$ (1,900)	$ -	$ -

Additional project information:

Project number	2390-320-00-0650
Grant date/letter of notification	2000
Original authorized cost	$ 1,280,307
Additional authorized cost	109,343
Revised authorized cost	$ 1,389,650
Percentage increase over original authorized cost	8.54%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1aa

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of James J. Ferris High School - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 3,588,421	$ (7,706)	$ 3,580,715	$ 3,580,715
Total revenues	3,588,421	(7,706)	3,580,715	3,580,715
Expenditures and other financing uses				
Construction services	3,580,715		3,580,715	3,580,715
Acquisition of land				
Total expenditures	3,580,715	-	3,580,715	3,580,715
Excess of revenues over expenditures	$ 7,706	$ (7,706)	$ -	$ -

Additional project information:

Project number	2390-060-01-1041
Grant date/letter of notification	2001
Original authorized cost	$ 2,947,104
Additional authorized cost	633,611
Revised authorized cost	$ 3,580,715
Percentage increase over original authorized cost	21.50%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ab

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of James J. Ferris High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 3,550,596		$ 3,550,596	$ 3,550,596
Total revenues	3,550,596		3,550,596	3,550,596
Expenditures and other financing uses				
Construction services	2,320,603		2,320,603	3,550,596
Acquisition of land				
Total expenditures	2,320,603		2,320,603	3,550,596
Excess of revenues over expenditures	$ 1,229,993	$ -	$ 1,229,993	$ -

Additional project information:

Project number	2390-060-01-0583
Grant date/letter of notification	2001
Original authorized cost	$ 3,134,957
Additional authorized cost	415,639
Revised authorized cost	$ 3,550,596
Percentage increase over original authorized cost	13.26%
Percentage completion	65.36%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,742,769		$ 2,742,769	$ 2,742,769
Total revenues	2,742,769		2,742,769	2,742,769
Expenditures and other financing uses				
Construction services	2,742,486	$ 283	2,742,769	2,742,769
Acquisition of land				
Total expenditures	2,742,486	283	2,742,769	2,742,769
Excess of revenues over expenditures	$ 283	$ (283)	$ -	$ -

Additional project information:

Project number	2390-070-01-1121
Grant date/letter of notification	2001
Original authorized cost	$ 2,670,254
Additional authorized cost	72,515
Revised authorized cost	$ 2,742,769
Percentage increase over original authorized cost	2.72%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 19,404,157		$ 19,404,157	$ 19,404,157
Total revenues	19,404,157		19,404,157	19,404,157
Expenditures and other financing uses				
Construction services	19,397,758		19,397,758	19,404,157
Acquisition of land				
Total expenditures	19,397,758	-	19,397,758	19,404,157
Excess of revenues over expenditures	$ 6,399	$ -	$ 6,399	$ -

Additional project information:	
Project number	2390-070-01-0582
Grant date/letter of notification	2001
Original authorized cost	$ 12,904,012
Additional authorized cost	6,500,145
Revised authorized cost	$ 19,404,157
Percentage increase over original authorized cost	50.37%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,803,638		$ 2,803,638	$ 2,803,638
Total revenues	2,803,638		2,803,638	2,803,638
Expenditures and other financing uses				
Construction services	2,063,735		2,063,735	2,803,638
Acquisition of land				
Total expenditures	2,063,735		2,063,735	2,803,638
Excess of revenues over expenditures	$ 739,903	$ -	$ 739,903	$ -

Additional project information:

Project number	2390-070-01-0811
Grant date/letter of notification	2001
Original authorized cost	$ 2,803,638
Additional authorized cost	
Revised authorized cost	$ 2,803,638
Percentage increase over original authorized cost	0.00%
Percentage completion	73.61%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of William L. Dickinson High School - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 19,319,187	$ (54,318)	$ 19,264,869	$ 19,264,869
Total revenues	19,319,187	(54,318)	19,264,869	19,264,869
Expenditures and other financing uses				
Construction services	19,257,729	7,140	19,264,869	19,264,869
Acquisition of land				
Total expenditures	19,257,729	7,140	19,264,869	19,264,869
Excess of revenues over expenditures	$ 61,458	$ (61,458)	$ -	$ -

Additional project information:

Project number	2390-080-01-1122
Grant date/letter of notification	2001
Original authorized cost	$ 16,855,780
Additional authorized cost	2,409,089
Revised authorized cost	$ 19,264,869
Percentage increase over original authorized cost	14.29%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ag

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of The Academy I Middle School - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 954,167		$ 954,167	$ 954,167
Total revenues	954,167		954,167	954,167
Expenditures and other financing uses				
Construction services	943,127		943,127	954,167
Acquisition of land				
Total expenditures	943,127	-	943,127	954,167
Excess of revenues over expenditures	$ 11,040	$ -	$ 11,040	$ -

Additional project information:

Project number	2390-095-01-1109
Grant date/letter of notification	2001
Original authorized cost	$ 893,161
Additional authorized cost	61,006
Revised authorized cost	$ 954,167
Percentage increase over original authorized cost	6.83%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ah

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 5 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 989,677	$ (100)	$ 989,577	$ 989,577
Total revenues	989,677	(100)	989,577	989,577
Expenditures and other financing uses				
Construction services	989,577		989,577	989,577
Acquisition of land				
Total expenditures	989,577		989,577	989,577
Excess of revenues over expenditures	$ 100	$ (100)	$ -	$ -

Additional project information:

Project number	2390-110-01-1188
Grant date/letter of notification	2001
Original authorized cost	$ 883,950
Additional authorized cost	105,627
Revised authorized cost	$ 989,577
Percentage increase over original authorized cost	11.95%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ai

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Addition to Julia A. Barnes Public School Number 12 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 4,597,220		$ 4,597,220	$ 4,597,220
Total revenues	4,597,220		4,597,220	4,597,220
Expenditures and other financing uses				
Construction services	2,549,713		2,549,713	3,614,116
Acquisition of land	983,104		983,104	983,104
Total expenditures	3,532,817		3,532,817	4,597,220
Excess of revenues over expenditures	$ 1,064,403	$ -	$ 1,064,403	$ -

Additional project information:

Project number	2390-150-01-0584
Grant date/letter of notification	2001
Original authorized cost	$ 4,590,398
Additional authorized cost	6,822
Revised authorized cost	$ 4,597,220
Percentage increase over original authorized cost	0.15%
Percentage completion	76.85%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1aj

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Addition to Public School Number 14 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 3,910,801		$ 3,910,801	$ 3,910,801
Total revenues	3,910,801		3,910,801	3,910,801
Expenditures and other financing uses				
Construction services	2,726,637		2,726,637	3,290,637
Acquisition of land	620,164		620,164	620,164
Total expenditures	3,346,801		3,346,801	3,910,801
Excess of revenues over expenditures	$ 564,000	$ -	$ 564,000	$ -

Additional project information:

Project number	2390-160-01-0585
Grant date/letter of notification	2001
Original authorized cost	$ 4,047,502
Additional authorized cost	(136,701)
Revised authorized cost	$ 3,910,801
Percentage increase over original authorized cost	-3.38%
Percentage completion	85.58%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Public School Number 20 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 9,888,665	$ 1,215,151	$ 11,103,816	$ 11,103,816
Total revenues	9,888,665	1,215,151	11,103,816	11,103,816
Expenditures and other financing uses				
Construction services	5,013,834	1,646,284	6,660,118	7,770,373
Acquisition of land	3,333,443		3,333,443	3,333,443
Total expenditures	8,347,277	1,646,284	9,993,561	11,103,816
Excess of revenues over expenditures	$ 1,541,388	$ (431,133)	$ 1,110,255	$ -

Additional project information:	
Project number	2390-190-01-0581
Grant date/letter of notification	2001
Original authorized cost	$ 8,908,156
Additional authorized cost	2,195,660
Revised authorized cost	$ 11,103,816
Percentage increase over original authorized cost	24.65%
Percentage completion	90.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Addition and Rehabilitation of Public School Number 24 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 5,666,204		$ 5,666,204	$ 5,666,204
Total revenues	5,666,204	-	5,666,204	5,666,204
Expenditures and other financing uses				
Construction services	3,219,961		3,219,961	3,830,152
Acquisition of land	1,836,052		1,836,052	1,836,052
Total expenditures	5,056,013	-	5,056,013	5,666,204
Excess of revenues over expenditures	$ 610,191	$ -	$ 610,191	$ -

Additional project information:

Project number	2390-220-01-0580
Grant date/letter of notification	2001
Original authorized cost	$ 5,784,695
Additional authorized cost	(118,491)
Revised authorized cost	$ 5,666,204
Percentage increase over original authorized cost	-2.05%
Percentage completion	89.23%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1am

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Nicolas Copernicus Public School 25 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,897,902	$ (139)	$ 1,897,763	$ 1,897,763
Total revenues	1,897,902	(139)	1,897,763	1,897,763
Expenditures and other financing uses				
Construction services	1,897,763		1,897,763	1,897,763
Acquisition of land				
Total expenditures	1,897,763		1,897,763	1,897,763
Excess of revenues over expenditures	$ 139	$ (139)	$ -	$ -

Additional project information:

Project number	2390-230-01-1059
Grant date/letter of notification	2001
Original authorized cost	$ 1,852,866
Additional authorized cost	44,897
Revised authorized cost	$ 1,897,763
Percentage increase over original authorized cost	2.42%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Dr. Charles P. DeFuccio Public School Number 39 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,074,217	$ (46)	$ 2,074,171	$ 2,074,171
Total revenues	2,074,217	(46)	2,074,171	2,074,171
Expenditures and other financing uses				
Construction services	2,074,171		2,074,171	2,074,171
Acquisition of land				
Total expenditures	2,074,171		2,074,171	2,074,171
Excess of revenues over expenditures	$ 46	$ (46)	$ -	$ -

Additional project information:

Project number	2390-330-01-1073
Grant date/letter of notification	2001
Original authorized cost	$ 1,956,099
Additional authorized cost	118,072
Revised authorized cost	$ 2,074,171
Percentage increase over original authorized cost	6.04%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of James F. Murray Public School Number 38 - Health & Safety
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,166,196	$ (33)	$ 1,166,163	$ 1,166,163
Total revenues	1,166,196	(33)	1,166,163	1,166,163
Expenditures and other financing uses				
Construction services	1,166,163		1,166,163	1,166,163
Acquisition of land				
Total expenditures	1,166,163		1,166,163	1,166,163
Excess of revenues over expenditures	$ 33	$ (33)	$ -	$ -

Additional project information:

Project number	2390-350-01-1105
Grant date/letter of notification	2001
Original authorized cost	$ 1,104,564
Additional authorized cost	61,599
Revised authorized cost	$ 1,166,163
Percentage increase over original authorized cost	5.58%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ap

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Early Childhood Center Number 08A - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,189,893		$ 1,189,893	$ 1,189,893
Total revenues	1,189,893		1,189,893	1,189,893
Expenditures and other financing uses				
Construction services	459,893		459,893	1,189,893
Acquisition of land				
Total expenditures	459,893		459,893	1,189,893
Excess of revenues over expenditures	$ 730,000	$ -	$ 730,000	$ -

Additional project information:

Project number	2390-a08-01-0589
Grant date/letter of notification	2001
Original authorized cost	$ 1,188,778
Additional authorized cost	1,115
Revised authorized cost	$ 1,189,893
Percentage increase over original authorized cost	0.09%
Percentage completion	38.65%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Early Childhood Center Number 08b - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 247,915		$ 247,915	$ 247,915
Total revenues	247,915		247,915	247,915
Expenditures and other financing uses				
Construction services	247,465		247,465	247,915
Acquisition of land				
Total expenditures	247,465		247,465	247,915
Excess of revenues over expenditures	$ 450	$ -	$ 450	$ -

Additional project information:	
Project number	2390-b08-01-0577
Grant date/letter of notification	2001
Original authorized cost	$ 247,915
Additional authorized cost	-
Revised authorized cost	$ 247,915
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 8,137,499	$ 1,876,410	$ 10,013,909	$ 10,013,909
Total revenues	8,137,499	1,876,410	10,013,909	10,013,909
Expenditures and other financing uses				
Construction services	698,438	1,438,820	2,137,258	2,861,264
Acquisition of land	7,152,645		7,152,645	7,152,645
Total expenditures	7,851,083	1,438,820	9,289,903	10,013,909
Excess of revenues over expenditures	$ 286,416	$ 437,590	$ 724,006	$ -

Additional project information:

Project number	2390-x03-01-0587
Grant date/letter of notification	2001
Original authorized cost	$ 8,417,452
Additional authorized cost	1,596,457
Revised authorized cost	$ 10,013,909
Percentage increase over original authorized cost	18.97%
Percentage completion	92.77%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Early Childhood Center Number 13 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 7,836,870	$ 24,951	$ 7,861,821	$ 7,861,821
Total revenues	7,836,870	24,951	7,861,821	7,861,821
Expenditures and other financing uses				
Construction services	3,598,958	299,891	3,898,849	6,110,635
Acquisition of land	1,751,186		1,751,186	1,751,186
Total expenditures	5,350,144	299,891	5,650,035	7,861,821
Excess of revenues over expenditures	$ 2,486,726	$ (274,940)	$ 2,211,786	$ -

Additional project information:

Project number	2390-x13-01-0593
Grant date/letter of notification	2001
Original authorized cost	$ 6,855,570
Additional authorized cost	1,006,251
Revised authorized cost	$ 7,861,821
Percentage increase over original authorized cost	14.68%
Percentage completion	71.87%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Early Childhood Center Number 14 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 3,715,471		$ 3,715,471	$ 3,715,471
Total revenues	3,715,471		3,715,471	3,715,471
Expenditures and other financing uses				
Construction services	1,382,924	$ 3,948	1,386,872	3,715,471
Acquisition of land				
Total expenditures	1,382,924	3,948	1,386,872	3,715,471
Excess of revenues over expenditures	$ 2,332,547	$ (3,948)	$ 2,328,599	$ -

Additional project information:

Project number	2390-x14-01-0594
Grant date/letter of notification	2001
Original authorized cost	$ 3,809,358
Additional authorized cost	(93,887)
Revised authorized cost	$ 3,715,471
Percentage increase over original authorized cost	-2.46%
Percentage completion	37.33%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1au

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,441,635	$ 88,186	$ 2,529,821	$ 2,529,821
Total revenues	2,441,635	88,186	2,529,821	2,529,821
Expenditures and other financing uses				
Construction services	557,159	88,837	645,996	2,529,446
Acquisition of land	375		375	375
Total expenditures	557,534	88,837	646,371	2,529,821
Excess of revenues over expenditures	$ 1,884,101	$ (651)	$ 1,883,450	$ -

Additional project information:

Project number	2390-x23-01-0597
Grant date/letter of notification	2001
Original authorized cost	$ 2,426,379
Additional authorized cost	103,442
Revised authorized cost	$ 2,529,821
Percentage increase over original authorized cost	4.26%
Percentage completion	25.55%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Middle School Number 6 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 368,645		$ 368,645	$ 368,645
Total revenues	368,645		368,645	368,645
Expenditures and other financing uses				
Construction services	348,645		348,645	357,368
Acquisition of land	11,277		11,277	11,277
Total expenditures	359,922		359,922	368,645
Excess of revenues over expenditures	$ 8,723	$ -	$ 8,723	$ -

Additional project information:	
Project number	2390-y26-01-0599
Grant date/letter of notification	2001
Original authorized cost	$ 368,645
Additional authorized cost	-
Revised authorized cost	$ 368,645
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
New Construction of Replacement of Public School Number 35 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,757,032		$ 2,757,032	$ 2,757,032
Total revenues	2,757,032		2,757,032	2,757,032
Expenditures and other financing uses				
Construction services	911,313		911,313	2,757,032
Acquisition of land				
Total expenditures	911,313		911,313	2,757,032
Excess of revenues over expenditures	$ 1,845,719	$ -	$ 1,845,719	$ -

Additional project information:	
Project number	2390-N08-02-1143
Grant date/letter of notification	2002
Original authorized cost	$ 2,704,213
Additional authorized cost	52,819
Revised authorized cost	$ 2,757,032
Percentage increase over original authorized cost	1.95%
Percentage completion	33.05%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of William L. Dickinson High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 3,057,162	$ 223	$ 3,057,385	$ 3,057,385
Total revenues	3,057,162	223	3,057,385	3,057,385
Expenditures and other financing uses				
Construction services	3,057,162	223	3,057,385	3,057,385
Acquisition of land				
Total expenditures	3,057,162	223	3,057,385	3,057,385
Excess of revenues over expenditures	$ -	$ -	$ -	$ -

Additional project information:	
Project number	2390-080-04-00DG
Grant date/letter of notification	2004
Original authorized cost	$ 3,074,795
Additional authorized cost	(17,410)
Revised authorized cost	$ 3,057,385
Percentage increase over original authorized cost	-0.57%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ay

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of The Academy I Middle School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 772,980		$ 772,980	$ 772,980
Total revenues	772,980		772,980	772,980
Expenditures and other financing uses				
Construction services	91,907		91,907	772,980
Acquisition of land				
Total expenditures	91,907	-	91,907	772,980
Excess of revenues over expenditures	$ 681,073	$ -	$ 681,073	$ -

Additional project information:

Project number	2390-095-04-00BC
Grant date/letter of notification	2004
Original authorized cost	$ 772,980
Additional authorized cost	-
Revised authorized cost	$ 772,980
Percentage increase over original authorized cost	0.00%
Percentage completion	11.89%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 5 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,525,040	$ 185	$ 1,525,225	$ 1,525,225
Total revenues	1,525,040	185	1,525,225	1,525,225
Expenditures and other financing uses				
Construction services	1,525,040	185	1,525,225	1,525,225
Acquisition of land				
Total expenditures	1,525,040	185	1,525,225	1,525,225
Excess of revenues over expenditures	$ -	$ -	$ -	$ -

Additional project information:	
Project number	2390-110-04-00DD
Grant date/letter of notification	2004
Original authorized cost	$ 1,501,425
Additional authorized cost	23,800
Revised authorized cost	$ 1,525,225
Percentage increase over original authorized cost	1.59%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1ba

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 34 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 9,092,803	$ 74	$ 9,092,877	$ 9,092,877
Total revenues	9,092,803	74	9,092,877	9,092,877
Expenditures and other financing uses				
Construction services	9,091,822	74	9,091,896	9,092,877
Acquisition of land				
Total expenditures	9,091,822	74	9,091,896	9,092,877
Excess of revenues over expenditures	$ 981	$ -	$ 981	$ -

Additional project information:

Project number	2390-280-04-00QE
Grant date/letter of notification	2004
Original authorized cost	$ 8,247,681
Additional authorized cost	845,196
Revised authorized cost	$ 9,092,877
Percentage increase over original authorized cost	10.25%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bb

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Addition and Rehabilitation of Dr. Charles P. DeFuccio Public School Number 39 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 2,538,351		$ 2,538,351	$ 2,538,351
Total revenues	2,538,351		2,538,351	2,538,351
Expenditures and other financing uses				
Construction services	1,147,892		1,147,892	2,538,351
Acquisition of land				
Total expenditures	1,147,892		1,147,892	2,538,351
Excess of revenues over expenditures	$ 1,390,459	$ -	$ 1,390,459	$ -

Additional project information:

Project number	2390-330-04-000K
Grant date/letter of notification	2004
Original authorized cost	$ 2,132,368
Additional authorized cost	405,983
Revised authorized cost	$ 2,538,351
Percentage increase over original authorized cost	19.04%
Percentage completion	45.22%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bc

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Henry Snyder High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 19,881		$ 19,881	$ 19,881
Total revenues	19,881		19,881	19,881
Expenditures and other financing uses				
Construction services	16,585		16,585	19,881
Acquisition of land				
Total expenditures	16,585		16,585	19,881
Excess of revenues over expenditures	$ 3,296	$ -	$ 3,296	$ -

Additional project information:

Project number	2390-050-06-0FAK
Grant date/letter of notification	2006
Original authorized cost	$ 19,881
Additional authorized cost	
Revised authorized cost	$ 19,881
Percentage increase over original authorized cost	0.00%
Percentage completion	83.42%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bd

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of William L. Dickinson High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 41,065		$ 41,065	$ 41,065
Total revenues	41,065		41,065	41,065
Expenditures and other financing uses				
Construction services	29,442		29,442	41,065
Acquisition of land				
Total expenditures	29,442		29,442	41,065
Excess of revenues over expenditures	$ 11,623	$ -	$ 11,623	$ -

Additional project information:

Project number	2390-080-06-0FAH
Grant date/letter of notification	2006
Original authorized cost	$ 41,065
Additional authorized cost	
Revised authorized cost	$ 41,065
Percentage increase over original authorized cost	0.00%
Percentage completion	71.70%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1be

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Julia A. Barnes Public School Number 12 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 838,157	$ (71,387)	$ 766,770	$ 766,770
Total revenues	838,157	(71,387)	766,770	766,770
Expenditures and other financing uses				
Construction services	750,887	15,883	766,770	766,770
Acquisition of land				
Total expenditures	750,887	15,883	766,770	766,770
Excess of revenues over expenditures	$ 87,270	$ (87,270)	$ -	$ -

Additional project information:

Project number	2390-150-04-0FAI
Grant date/letter of notification	2004
Original authorized cost	$ 838,157
Additional authorized cost	(71,387)
Revised authorized cost	$ 766,770
Percentage decrease over original authorized cost	-8.52%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bf

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Public School Number 14 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 918,884	$ (107,429)	$ 811,455	$ 811,455
Total revenues	918,884	(107,429)	811,455	811,455
Expenditures and other financing uses				
Construction services	794,789	16,666	811,455	811,455
Acquisition of land				
Total expenditures	794,789	16,666	811,455	811,455
Excess of revenues over expenditures	$ 124,095	$ (124,095)	$ -	$ -

Additional project information:	
Project number	2390-160-04-0FAJ
Grant date/letter of notification	2004
Original authorized cost	$ 918,884
Additional authorized cost	(107,429)
Revised authorized cost	$ 811,455
Percentage decrease over original authorized cost	-11.69%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bg

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Henry Snyder High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 800,081		$ 800,081	$ 800,081
Total revenues	800,081	-	800,081	800,081
Expenditures and other financing uses				
Construction services	768,987	$ 31,094	800,081	800,081
Acquisition of land				
Total expenditures	768,987	31,094	800,081	800,081
Excess of revenues over expenditures	$ 31,094	$ (31,094)	$ -	$ -

Additional project information:	
Project number	2390-080-06-0FAH
Grant date/letter of notification	2006
Original authorized cost	$ 800,081
Additional authorized cost	
Revised authorized cost	$ 800,081
Percentage increase over original authorized cost	0.00%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bh

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of William L. Dickinson High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	$ 1,511,058	$ (123,965)	$ 1,387,093	$ 1,387,093
Total revenues	1,511,058	(123,965)	1,387,093	1,387,093
Expenditures and other financing uses				
Construction services	1,382,024	5,069	1,387,093	1,387,093
Acquisition of land				
Total expenditures	1,382,024	5,069	1,387,093	1,387,093
Excess of revenues over expenditures	$ 129,034	$ (129,034)	$ -	$ -

Additional project information:	
Project number	2390-080-06-0FAH
Grant date/letter of notification	2006
Original authorized cost	$ 1,511,058
Additional authorized cost	(123,965)
Revised authorized cost	$ 1,387,093
Percentage decrease over original authorized cost	-8.20%
Percentage completion	100.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bi

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues	-	15,000	15,000	15,000
Expenditures and other financing uses				
Construction services				15,000
Acquisition of land				
Total expenditures	-	-	-	15,000
Excess of revenues over expenditures	$ -	$ 15,000	$ 15,000	$ -

Additional project information:	
Project number	2390-230-12-0ADT
Grant date/letter of notification	2013
Original authorized cost	$ 15,000
Additional authorized cost	
Revised authorized cost	$ 15,000
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bj

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Alexander D. Sullivan School Number 30 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues	-	15,000	15,000	15,000
Expenditures and other financing uses				
Construction services				15,000
Acquisition of land				
Total expenditures	-	-	-	15,000
Excess of revenues over expenditures	$ -	$ 15,000	$ 15,000	$ -

Additional project information:

Project number	2390-320-12-0ADU
Grant date/letter of notification	2013
Original authorized cost	$ 15,000
Additional authorized cost	
Revised authorized cost	$ 15,000
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bk

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of James J. Ferris High School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues	-	15,000	15,000	15,000
Expenditures and other financing uses				
Construction services				15,000
Acquisition of land				
Total expenditures	-	-	-	15,000
Excess of revenues over expenditures	$ -	$ 15,000	$ 15,000	$ -

Additional project information:	
Project number	2390-060-12-0ADQ
Grant date/letter of notification	2013
Original authorized cost	$ 15,000
Additional authorized cost	
Revised authorized cost	$ 15,000
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bl

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of A. Harry Moore School - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues	-	15,000	15,000	15,000
Expenditures and other financing uses				
Construction services				15,000
Acquisition of land				
Total expenditures	-	-	-	15,000
Excess of revenues over expenditures	$ -	$ 15,000	$ 15,000	$ -

Additional project information:

Project number	2390-167-12-0ADR
Grant date/letter of notification	2013
Original authorized cost	$ 15,000
Additional authorized cost	
Revised authorized cost	$ 15,000
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bm

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 15,000	$ 15,000	$ 15,000
Total revenues	-	15,000	15,000	15,000
Expenditures and other financing uses				
Construction services				15,000
Acquisition of land				
Total expenditures	-	-	-	15,000
Excess of revenues over expenditures	$ -	$ 15,000	$ 15,000	$ -

Additional project information:

Project number	2390-230-12-0ADS
Grant date/letter of notification	2013
Original authorized cost	$ 15,000
Additional authorized cost	
Revised authorized cost	$ 15,000
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

Exhibit F-1bn

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
Rehabilitation of Duncan Avenue Annex School Number 23 - School Facility Project
for the Fiscal Year Ended June 30, 2013

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant		$ 28,500	$ 28,500	$ 28,500
Total revenues	-	28,500	28,500	28,500
Expenditures and other financing uses				
Construction services				28,500
Acquisition of land				
Total expenditures	-	-	-	28,500
Excess of revenues over expenditures	$ -	$ 28,500	$ 28,500	$ -

Additional project information:	
Project number	2390-210-12-0ABO
Grant date/letter of notification	2013
Original authorized cost	$ 28,500
Additional authorized cost	
Revised authorized cost	$ 28,500
Percentage increase over original authorized cost	0.00%
Percentage completion	0.00%
Original target completion date	*
Revised target completion date	*

* - Information not available

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Project Expenditures

for the Fiscal Year Ended June 30, 2013

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date Prior Years	GAAP Expenditures to Date Current Year	Unexpended Balance June 30, 2013
District Administered Local Funded Projects						
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools	05/87	F-1a	$ 12,382,221	$ 12,373,664		$ 8,557
Reconstruction, Remodeling, Alteration or Major Repair of A. Harry Moore School	05/87	F-1b	2,000,000	1,994,231		5,769
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools	05/87	F-1c	16,000,000	15,966,407		33,593
Reconstruction, Remodeling, Alteration or Major Repair of Various Public Schools	05/89	F-1d	4,031,000	4,020,786		10,214
Reconstruction, Remodeling, Alteration or Major Repair of A. Harry Moore School	05/89	F-1e	5,000,000	4,509,644		490,356
Reconstruction, Remodeling, Alteration or Major Repair of Lincoln High School	12/91	F-1f	37,800	37,753		47
Construction of a new Public School Number 17 and related Land Acquisition	12/91	F-1g	24,525,800	24,522,535		3,265
Fuel Tank Oil Remediation Program at All School Buildings	12/94	F-1h	5,053,080	4,724,300		328,780
Acquisition of Land and Construction of a new Elementary School to replace existing Public School Number 3	12/94	F-1i	3,180,000	3,108,519		71,481
Upgrade of Fire Alarm Systems and Replacement of Outdated Pneumatic Fire Alarm Systems in Various School Buildings	12/94	F-1j	2,492,100	2,481,581		10,519
Reconstruction, Remodeling, Alteration or Major Repair of Public School Number 32 for Conversion to House Academic High School	3/96	F-1k	17,250,000	17,185,699		64,301
Acquisition of Real Property - Central Administrative Offices	10/96	F-1l	9,500,000	9,498,920		1,080
Acquisition of Real Property - Heights Middle School and new Public School Number 3	7/97	F-1m	23,200,000	22,088,851		1,111,149
Acquisition of Sites for Pre-K Classrooms	*	F-1n	2,535,166	-		2,535,166
Solar Panels and Associated Equipment	2009	F-1o	3,603,583	3,233,187		370,396
Acquisition of Various Equipment	2011	F-1q	3,000,000	1,205,266	$ 154,113	1,640,621
Subtotal - District Administered Local Funded Projects			133,790,750	126,951,343	154,113	6,685,294
District Administered EDA Funded Projects						
Economic Development Authority Capital Construction Grant Program	*	F-1p	4,355,876	4,283,311	-	72,565
Subtotal - District Administered EDA Funded Projects			4,355,876	4,283,311	-	72,565
District Administered SDA Fund Projects						
Rehabilitation of Julia A. Barnes Public School Number 12 - School Facility Project	2004	F-1be	766,770	750,887	15,883	
Rehabilitation of Public School Number 14 - School Facility Project	2004	F-1bf	811,455	794,789	16,666	
Rehabilitation of Henry Snyder High School - School Facility Project	2006	F-1bg	800,081	768,987	31,094	
Rehabilitation of William L. Dickinson High School - School Facility Project	2006	F-1bh	1,387,093	1,382,024	5,069	
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1bi	15,000			15,000
Rehabilitation of Alexander D. Sullivan School Number 30 - School Facility Project	2013	F-1bj	15,000			15,000
Rehabilitation of James J. Ferris High School - School Facility Project	2013	F-1bk	15,000			15,000
Rehabilitation of A. Harry Moore School - School Facility Project	2013	F-1bl	15,000			15,000
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1bm	15,000			15,000
Rehabilitation of Duncan Avenue Annex School Number 23 - School Facility Project	2013	F-1bn	28,500			28,500
Subtotal - District Administered SDA Fund Projects			3,868,899	3,696,687	68,712	103,500
SDA Administered Projects						
New Construction of Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-1r	43,035,880	42,466,437	121,991	447,452
New Construction of Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-1s	51,832,066	51,192,494	143,187	496,385
New Construction of Heights Middle School Number 3 - School Facility Project	1999	F-1t	62,330,264	62,200,094	1,278	128,892
Rehabilitation of Julia A. Barnes Public School Number 12 - Health & Safety	2000	F-1u	1,429,117	1,428,915	202	
Rehabilitation of Public School Number 14 - Health & Safety	2000	F-1v	1,186,350	1,186,150	200	
Rehabilitation of Public School Number 22 - Health & Safety	2000	F-1w	4,478,942	4,478,942		
Rehabilitation of Public School Number 24 - Health & Safety	2000	F-1x	1,747,742	1,747,542	200	
Rehabilitation of Public School Number 34 - Health & Safety	2000	F-1y	738,580	738,441	139	
Rehabilitation of Alexander D. Sullivan Public School Number 30 - Health & Safety	2000	F-1z	1,389,650	1,388,750	900	
Rehabilitation of James J. Ferris High School - Health & Safety	2001	F-1aa	3,580,715	3,580,715		
Rehabilitation of James J. Ferris High School - School Facility Project	2001	F-1ab	3,550,596	2,320,603		1,229,993
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - Health & Safety	2001	F-1ac	2,742,769	2,742,486	283	
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-1ad	19,404,157	19,397,758		6,399
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-1ae	2,803,638	2,063,735		739,903
Rehabilitation of William L. Dickinson High School - Health & Safety	2001	F-1af	19,264,869	19,257,729	7,140	
Rehabilitation of The Academy I Middle School - Health & Safety	2001	F-1ag	954,167	943,127		11,040
Rehabilitation of Public School Number 5 - Health & Safety	2001	F-1ah	989,577	989,577		

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Summary Schedule of Project Expenditures

for the Fiscal Year Ended June 30, 2013

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date Prior Years	GAAP Expenditures to Date Current Year	Unexpended Balance June 30, 2013
Addition to Julia A. Barnes Public School Number 12 - School Facility Project	2001	F-1ai	$ 4,597,220	$ 3,532,817		$ 1,064,403
Addition to Public School Number 14 - School Facility Project	2001	F-1aj	3,910,801	3,346,801		564,000
New Construction of Public School Number 20 - School Facility Project	2001	F-1ak	11,103,816	8,347,277	$ 1,646,284	1,110,255
Addition and Rehabilitation of Public School Number 24 - School Facility Project	2001	F-1al	5,666,204	5,056,013		610,191
Rehabilitation of Nicolas Copernicus Public School 25 - Health & Safety	2001	F-1am	1,897,763	1,897,763		
Rehabilitation of Dr. Charles P. DeFuccio Public School Number 39 - Health & Safety	2001	F-1an	2,074,171	2,074,171		
Rehabilitation of James F. Murray Public School Number 38 - Health & Safety	2001	F-1ao	1,166,163	1,166,163		
New Construction of Early Childhood Center Number 08A - School Facility Project	2001	F-1ap	1,189,893	459,893		730,000
New Construction of Early Childhood Center Number 08b - School Facility Project	2001	F-1aq	247,915	247,465		450
New Construction of Public School Number 3 - School Facility Project	2001	F-1ar	10,013,909	7,851,083	1,438,820	724,006
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-1as	7,861,821	5,350,144	299,891	2,211,786
New Construction of Early Childhood Center Number 14 - School Facility Project	2001	F-1at	3,715,471	1,382,924	3,948	2,328,599
New Construction of Public School Number 3 - School Facility Project	2001	F-1au	2,529,821	557,534	88,837	1,883,450
New Construction of Middle School Number 6 - School Facility Project	2001	F-1av	368,645	359,922		8,723
New Construction of Replacement of Public School Number 35 - School Facility Project	2002	F-1aw	2,757,032	911,313		1,845,719
Rehabilitation of William L. Dickinson High School - School Facility Project	2004	F-1ax	3,057,385	3,057,162	223	
Rehabilitation of The Academy I Middle School - School Facility Project	2004	F-1ay	772,980	91,907		681,073
Rehabilitation of Public School Number 5 - School Facility Project	2004	F-1az	1,525,225	1,525,040	185	
Rehabilitation of Public School Number 34 - School Facility Project	2004	F-1ba	9,092,877	9,091,822	74	981
Addition and Rehabilitation of Dr. Charles P. DeFuccio Public School Number 39 - School Facility Project	2004	F-1bb	2,538,351	1,147,892		1,390,459
Rehabilitation of Henry Snyder High School - School Facility Project	2006	F-1bc	19,881	16,585		3,296
Rehabilitation of William L. Dickinson High School - School Facility Project	2006	F-1bd	41,065	29,442		11,623
Subtotal - SDA Administered Projects			297,607,488	275,624,628	3,753,782	18,229,078
Total District Projects			$ 439,623,013	$ 410,555,969	$ 3,976,607	$ 25,090,437
Reconciliation to Government Fund (GAAP)						
Unexpended Grant Balances not recognized as Revenue on GAAP Basis						
SDA Administered Projects						$ (18,229,078)
District Administered SDA Projects						(103,500)
Unfunded Project Authorizations						(6,216,026)
Fund Balance per Governmental Funds (GAAP)						$ 541,833

* - Information not available

This page left blank intentionally.

Enterprise Funds

Exhibit G-1

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statement of Net Position
June 30, 2013

	Enterprise Funds - Major			Enterprise Funds - Non-Major						
	Food Service	CASPER	SES	Child Study Team	Technology Training Center	Reading Recovery	Graphic Arts	Other Support Services	Total Enterprise Funds - Nonmajor	Total Enterprise Funds
ASSETS:										
Current assets:										
Cash and cash equivalents	$ 1,200,413	$ 770,742		$ 24,197		$ 14,448	$ 3,604	$ 5,859	$ 48,108	$ 2,019,263
Intergovernmental receivable:										
State	38,294									38,294
Federal	2,197,814									2,197,814
Other		110,312								110,312
Other accounts receivable	83,419			6,976					6,976	90,395
Inventories	190,206									190,206
Total current assets	3,710,146	881,054	-	31,173	-	14,448	3,604	5,859	55,084	4,646,284
Capital assets:										
Machinery and equipment	3,461,133		$ 157,763						-	3,618,896
Accumulated depreciation	(2,102,003)		(31,552)						-	(2,133,555)
Total capital assets	1,359,130	-	126,211	-	-	-	-	-	-	1,485,341
Total assets	5,069,276	881,054	126,211	31,173	-	14,448	3,604	5,859	55,084	6,131,625
LIABILITIES:										
Current liabilities:										
Unearned revenue	145,439									145,439
Interfund payable	2,147,961		73,119		$ 29,936				29,936	2,251,016
Accounts payable	647,347							5,859	5,859	653,206
Accrued salaries and wages	3,335	180,830	42,800						-	226,965
Compensated absences	25,702									25,702
Total current liabilities	2,969,784	180,830	115,919	-	29,936	-	-	5,859	35,795	3,302,328
Long-term liabilities:										
Compensated absences	231,315									231,315
Total long-term liabilities	231,315	-	-	-	-	-	-	-	-	231,315
Total liabilities	3,201,099	180,830	115,919	-	29,936	-	-	5,859	35,795	3,533,643
NET POSITION:										
Net investment in capital assets	1,359,130		126,211						-	1,485,341
Unrestricted (deficit)	509,047	700,224	(115,919)	31,173	(29,936)	$ 14,448	$ 3,604		19,289	1,112,641
Total net position (deficit)	$ 1,868,177	$ 700,224	$ 10,292	$ 31,173	$ (29,936)	$ 14,448	$ 3,604	$ -	$ 19,289	$ 2,597,982

Exhibit G-2

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
for the Fiscal Year Ended June 30, 2013

	Enterprise Funds - Major			Enterprise Funds - Non-Major						
	Food Service	CASPER	SES	Child Study Team	Technology Training Center	Reading Recovery	Graphic Arts	Other Support Services	Total Enterprise Funds - Nonmajor	Total Enterprise Funds
OPERATING REVENUES:										
Charges for services:										
Sales	$ 1,693,289									$ 1,693,289
Tuition / program fees		$ 2,837,091	$ 1,261,621	$ 46,376	$ 19,480				$ 65,856	4,164,568
Miscellaneous								$ 274,893	274,893	274,893
Total operating revenues	1,693,289	2,837,091	1,261,621	46,376	19,480	-	-	274,893	340,749	6,132,750
OPERATING EXPENSES:										
Cost of sales	5,964,834									5,964,834
Salaries and wages	4,161,500	2,327,127	1,029,762	36,600				236,887	273,487	7,791,876
Employee benefits	946,888	169,120	68,820	1,951				32,147	34,098	1,218,926
Purchased educational services		45,500						5,859	5,859	51,359
Other purchased services	153,914		25,978							179,892
Supplies and materials	388,146	25,709	186,274							600,129
Depreciation expense	143,531		15,776							159,307
Miscellaneous	1,175									1,175
Total operating expenses	11,759,988	2,567,456	1,326,610	38,551	-	-	-	274,893	313,444	15,967,498
Operating (loss) income	(10,066,699)	269,635	(64,989)	7,825	19,480	-	-	-	27,305	(9,834,748)
Nonoperating revenues:										
State Sources:										
State school lunch program	142,170									142,170
Federal sources:										
School breakfast program	1,841,951									1,841,951
National school lunch program	6,870,431									6,870,431
Food donation program	570,667									570,667
Snack program	344,397									344,397
Fruits and vegetables	580,088									580,088
Investment earnings	3,012	1,824								4,836
Total nonoperating revenues	10,352,716	1,824	-	-	-	-	-	-	-	10,354,540
Change in net position	286,017	271,459	(64,989)	7,825	19,480	-	-	-	27,305	519,792
Total net position (deficit) - beginning (as restated)	1,582,160	428,765	75,281	23,348	(49,416)	$ 14,448	$ 3,604		(8,016)	2,078,190
Total net position (deficit) - ending	$ 1,868,177	$ 700,224	$ 10,292	$ 31,173	$ (29,936)	$ 14,448	$ 3,604	$ -	$ 19,289	$ 2,597,982

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statement of Cash Flows
for the Fiscal Year Ended June 30, 2013

	Enterprise Funds - Major			Enterprise Funds - Non-Major						
	Food Service	CASPER	SES	Child Study Team	Technology Training Center	Reading Recovery	Graphic Arts	Other Support Services	Total Enterprise Funds - Nonmajor	Total Enterprise Funds
Cash flows from operating activities:										
Receipts from customers	$ 1,696,284	$ 2,837,873	$ 1,261,621	$ 61,131	$ 19,480			$ 274,893	$ 355,504	$ 6,151,282
Payments to employees for salaries and benefits	(5,161,865)	(2,513,813)	(1,074,176)	(43,934)				(269,034)	(312,968)	(9,062,822)
Payments to suppliers for goods and services	(6,274,414)	(116,709)	(370,315)		(8,100)				(8,100)	(6,769,538)
Net cash (used for) provided by operating activities	(9,739,995)	207,351	(182,870)	17,197	11,380	-	-	5,859	34,436	(9,681,078)
Cash flows from non-capital financing activities:										
Cash received from state sources	113,067									113,067
Cash received from federal sources	8,030,385									8,030,385
Cash received from food donation program	681,041									681,041
Cash receipt (disbursement) of interfund activity	818,104		73,119		(11,380)				(11,380)	879,843
Net cash provided by (used for) non-capital financing activities	9,642,597	-	73,119	-	(11,380)	-	-	-	(11,380)	9,704,336
Cash flows from capital and related: financing activities:										
Acquisition of capital assets	(16,350)								-	(16,350)
Net cash (used for) capital and related financing activities	(16,350)	-	-	-	-	-	-	-	-	(16,350)
Cash flows from investing activities:										
Interest received	3,012	1,824							-	4,836
Net cash provided by investing activities	3,012	1,824	-	-	-	-	-	-	-	4,836
Net (decrease) increase in cash and cash equivalents	(110,736)	209,175	(109,751)	17,197	-	-	-	5,859	23,056	11,744
Cash and cash equivalents - beginning of the year	1,311,149	561,567	109,751	7,000		$ 14,448	$ 3,604		25,052	2,007,519
Cash and cash equivalents - end of the year	$ 1,200,413	$ 770,742	$ -	$ 24,197	$ -	$ 14,448	$ 3,604	$ 5,859	$ 48,108	$ 2,019,263

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statement of Cash Flows
for the Fiscal Year Ended June 30, 2013

	Enterprise Funds - Major			Enterprise Funds - Non-Major						
	Food Service	CASPER	SES	Child Study Team	Technology Training Center	Reading Recovery	Graphic Arts	Other Support Services	Total Enterprise Funds - Nonmajor	Total Enterprise Funds
Reconciliation of operating income (loss) to net cash (used for) provided by operating activities:										
Operating (loss) income	$ (10,066,699)	$ 269,635	$ (64,989)	$ 7,825	$ 19,480	$ -	$ -	$ -	$ 27,305	$ (9,834,748)
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:										
Depreciation	143,531		15,776							159,307
Changes in assets and liabilities:										
Decrease in intergov. receivable		782		14,755					14,755	15,537
Decrease in accounts receivable	2,995									2,995
(Increase) in inventories	(45,850)									(45,850)
Increase (decrease) in accounts payable	279,505	(45,500)	(158,063)		(8,100)			5,859	(2,241)	73,701
Increase (decrease) in accrued salaries	585	(17,566)	24,406	(5,383)					(5,383)	2,042
(Decrease) in other liabilities	(54,062)									(54,062)
Total adjustments	326,704	(62,284)	(117,881)	9,372	(8,100)	-	-	5,859	7,131	153,670
Net cash (used for) provided by operating activities	$ (9,739,995)	$ 207,351	$ (182,870)	$ 17,197	$ 11,380	$ -	$ -	$ 5,859	$ 34,436	$ (9,681,078)

Non-cash, from non-capital financing activities

The District received $681,041 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2013.

Fiduciary Funds

JERSEY CITY PUBLIC SCHOOLS
Trust and Agency Funds
Combining Statement of Fiduciary Net Position
June 30, 2013

	Trust Funds			Agency Funds		
	Scholarship	Unemployment Compensation Insurance	Total Trust Fund	Student Activity	Payroll	Total Agency Fund
ASSETS:						
Cash and cash equivalents	$ 518,608	$ 1,602,851	$ 2,121,459	$ 531,932	$ 49,783,718	$ 50,315,650
Total assets	518,608	1,602,851	2,121,459	$ 531,932	$ 49,783,718	$ 50,315,650
LIABILITIES AND NET POSITION:						
Liabilities:						
Accounts payable		197,734	197,734		$ 3,912	$ 3,912
Payroll deductions and withholdings					6,624,910	6,624,910
Summer escrow payable					43,154,896	43,154,896
Due to student groups				$ 531,932		531,932
Total liabilities	-	197,734	197,734	$ 531,932	$ 49,783,718	$ 50,315,650
Net Position:						
Held in trust for scholarships	518,608		518,608			
Held in trust for unemployment claims		1,405,117	1,405,117			
Total net Position	$ 518,608	$ 1,405,117	$ 1,923,725			

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2013

	Balance, June 30, 2012	Cash Receipts	Cash Disbursements	Balance, June 30, 2013
ELEMENTARY SCHOOLS:				
Academy	$ 244	$ 20,661	$ 20,832	$ 73
Academy II	1,511	19,122	14,816	5,817
Number 3	7,202	18,445	19,645	6,002
Number 4	6,077	26,411	29,464	3,024
Number 5	1,039	3,630	3,909	760
Number 6	14,630	14,291	21,869	7,052
Number 7	3,964	27,531	28,862	2,633
Number 8	6,440	13,363	12,668	7,135
Number 11	8,817	28,702	31,485	6,034
Number 12	1,865	5,902	5,096	2,671
Number 14	4,028	1,469	4,511	986
Number 15	9,291	6,324	6,389	9,226
Number 16	3,970	8,353	8,661	3,662
Number 17	8,943	32,151	25,904	15,190
Number 20	8,642	18,266	25,165	1,743
Number 22	1,736	3,819	5,431	124
Number 23	4,623	30,374	29,248	5,749
Number 24	4,762	16,301	14,878	6,185
Number 25	7,915	10,587	12,754	5,748
Number 27	13,019	65,945	71,794	7,170
Number 28	24,224	24,200	28,246	20,178
Number 29	353	625	807	171
Number 30	8,219	12,608	13,504	7,323
Number 31	3,037	5,225	5,388	2,874
Number 33	8	12,613	10,738	1,883
Number 34	2,845	6,283	7,201	1,927
Number 37	2,008	44,558	43,244	3,322
Number 38	8,325	28,473	34,939	1,859
Number 39	1,742	2,601	2,428	1,915
Number 40	(458)	13,799	14,042	(701)
Number 41	2,281	9,127	9,321	2,087
Total elementary schools	171,302	531,759	563,239	139,822
SENIOR HIGH SCHOOL:				
McNair Academic	132,409	116,400	101,744	147,065
William L. Dickinson	148,625	81,028	91,195	138,458
James J. Ferris	25,847	41,870	48,172	19,545
Lincoln	25,931	119,157	125,990	19,098
Liberty	6,364	25,768	27,777	4,355
Henry Synder	57,584	60,152	57,864	59,872
Total senior high school	396,760	444,375	452,742	388,393

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2013

	Balance, June 30, 2012	Cash Receipts	Cash Disbursements	Balance, June 30, 2013
ATHLETIC:				
Combined Athletic Account	$ 3	$ 182,499	$ 180,019	$ 2,483
Total athletic	3	182,499	180,019	2,483
OTHER:				
Early Child Care	1,171	6,987	8,035	123
Regional Day School	1,067	8,773	8,729	1,111
Adult School	217		217	
Total other	2,455	15,760	16,981	1,234
Total all schools	$ 570,520	$ 1,174,393	$ 1,212,981	$ 531,932

Exhibit H-4

JERSEY CITY PUBLIC SCHOOLS
Payroll Agency Fund
Schedule of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2013

	Balance, June 30, 2012	Cash Receipts	Cash Disbursements	Balance, June 30, 2013
Assets				
Cash and cash equivalents	$ 54,313,978	$ 540,287,626	$ 544,817,886	$ 49,783,718
Accounts receivable				
Total assets	$ 54,313,978	$ 540,287,626	$ 544,817,886	$ 49,783,718
Liabilities				
Accounts payable	$ 91,580	$ 240,468,742	$ 240,556,410	$ 3,912
Payroll deductions and withholdings payable	12,537,718	256,259,350	262,172,158	6,624,910
Summer escrow payroll payable	41,684,680	43,559,534	42,089,318	43,154,896
Total liabilities	$ 54,313,978	$ 540,287,626	$ 544,817,886	$ 49,783,718

Long-Term Debt

Exhibit I-2

JERSEY CITY PUBLIC SCHOOLS
Long-Term Debt
Schedule of Obligations Under Capital Leases
for the Fiscal Year Ended June 30, 2013

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2012	Retired	Balance, June 30, 2013
			Principal	Interest				
Solar Panels and Associated Equipment	10/30/08	5 years	$ 3,600,000	$ 355,954	3.47%	$ 1,390,000	$ 690,000	$ 700,000
Acquisition of Various Equipment	08/15/10	5 years	3,000,000	251,975	2.75%	2,432,105	583,512	1,848,593
						$ 3,822,105	$ 1,273,512	$ 2,548,593

This page left blank intentionally.

Statistical Section

(Unaudited)

JERSEY CITY PUBLIC SCHOOLS

INTRODUCTION TO THE STATISTICAL SECTION
(UNAUDITED)

CONTENTS:

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.

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

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.

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.

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 perfor

Sources:

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

JERSEY CITY PUBLIC SCHOOLS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011 (as restated)	2012 (as restated)	2013
Governmental activities										
Net investment in capital assets	$ 169,161,501	$ 267,039,818	$ 376,595,929	$ 433,592,897	$ 431,974,880	$ 424,886,142	$ 418,719,001	$ 405,796,278	$ 319,354,987	$ 318,243,162
Restricted	124,844	74,842	24,840	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410
Unrestricted (deficit)	(38,330,915)	(26,235,688)	(45,122,105)	(25,609,887)	(22,889,445)	(41,106,056)	(52,420,656)	(42,900,087)	(27,691,907)	(32,635,951)
Total governmental activities net position	$ 130,955,430	$ 240,878,972	$ 331,498,664	$ 407,983,011	$ 409,085,436	$ 384,780,087	$ 366,298,346	$ 368,964,366	$ 310,183,392	$ 314,283,621
Business-type activities										
Net investment in capital assets	$ 1,116,304	$ 396,678	$ 218,833	$ 167,124	$ 740,409	$ 573,529	$ 525,984	$ 447,590	$ 1,628,298	$ 1,485,341
Unrestricted	1,995,786	1,734,171	2,137,026	2,649,387	1,779,935	1,779,935	1,564,345	963,499	449,892	1,112,641
Total business-type activities net position	$ 3,112,090	$ 2,130,849	$ 2,355,859	$ 2,816,511	$ 2,520,344	$ 2,353,464	$ 2,090,329	$ 1,411,089	$ 2,078,190	$ 2,597,982
District-wide										
Net investment in capital assets	$ 170,277,805	$ 267,436,496	$ 376,814,762	$ 433,760,021	$ 432,715,289	$ 425,459,671	$ 419,244,985	$ 406,243,868	$ 320,983,285	$ 319,728,503
Restricted	124,844	74,842	24,840	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410
Unrestricted (deficit)	(36,335,129)	(24,501,517)	(42,985,079)	(22,960,500)	(21,109,510)	(39,326,121)	(50,856,311)	(41,936,588)	(27,242,015)	(31,523,310)
Total district net position	$ 134,067,520	$ 243,009,821	$ 333,854,523	$ 410,799,522	$ 411,605,780	$ 387,133,551	$ 368,388,675	$ 370,375,455	$ 312,261,582	$ 316,881,603

Source: CAFR Schedule A-1 and District records.

GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

Exhibit J-2

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	Year ended June 30,									
	2004	2005	2006	2007	2008	2009	2010*	2011 (as restated)	2012 (as restated)	2013
Expenses										
Governmental activities										
Instruction										
Regular	$ 228,113,746	$ 257,734,539	$ 275,378,722	$ 278,347,957	$ 299,523,696	$ 286,317,321	$ 252,979,177	$ 240,767,515	$ 250,916,777	$ 256,130,773
Special education	64,578,407	70,285,199	81,672,971	88,006,957	93,001,938	93,015,943	73,713,285	63,805,964	70,142,802	72,715,201
Other instruction	20,567,147	21,165,442	23,266,953	24,185,420	23,297,363	26,700,480	16,269,522	15,804,547	15,987,669	16,798,662
other sponsored activities and athletics						4,332,688	4,984,519	3,143,844	3,650,291	4,048,612
Support Services:										
Tuition							20,121,924	20,097,146	19,923,616	20,478,268
Student & instruction related services	92,661,590	98,154,337	106,754,693	109,464,168	104,586,247	104,361,693	120,529,206	122,358,440	123,790,127	125,017,149
General administration services	12,633,263	10,094,054	11,776,483	10,829,122	12,581,700	10,566,019	10,626,506	12,256,242	10,605,906	10,774,563
School administration services	20,317,045	20,389,384	21,614,104	24,740,015	26,044,595	24,971,813	26,957,168	24,719,636	26,620,183	27,678,938
Central services	8,218,996	9,039,803	9,066,141	11,202,862	12,135,132	10,173,405	8,127,696	9,612,265	9,948,275	9,495,399
Administrative information technology							2,271,129	3,008,070	4,505,697	3,721,926
Plant operations and maintenance	64,510,536	67,966,650	72,231,391	66,999,213	69,713,133	67,816,500	71,061,237	78,570,456	75,168,923	77,003,243
Pupil transportation	15,603,060	13,446,259	14,468,568	14,746,871	15,881,872	14,905,509	21,473,001	13,758,489	17,489,260	15,591,043
Special schools							2,185,517	858,344	600,601	385,590
Charter schools	24,740,188						35,982,851	32,616,692	37,638,057	45,805,085
Interest on long-term debt						78,565	102,016	151,711	125,044	85,158
Total governmental activities expenses	551,963,978	568,275,667	616,230,026	628,522,585	656,765,676	643,239,936	667,384,774	641,529,361	667,113,228	685,729,610
Business-type activity:										
Food service	10,407,747	11,065,698	10,559,652	10,653,150	10,803,006	11,017,058	11,494,176	11,362,256	11,120,782	11,759,988
CASPER program	2,508,915	3,060,003	3,429,460	3,598,314	3,536,357	3,316,087	3,121,316	3,136,496	3,201,840	2,567,456
SES									815,280	1,326,610
Other nonmajor	138,873	873,921	1,736,455	564,346	982,907	1,285,102	1,392,601	1,421,703	145,276	313,444
Total business-type activities expense	13,075,535	14,999,622	15,725,567	14,815,810	15,322,270	15,618,247	16,008,093	15,920,455	15,283,178	15,967,498
Total district expenses	$ 565,039,513	$ 583,275,289	$ 631,955,593	$ 643,338,395	$ 672,087,946	$ 658,858,183	$ 683,392,867	$ 657,449,816	$ 682,396,406	$ 701,697,108
Program Revenues										
Governmental activities:										
Charges for services	$ 8,227	$ 2,560	$ 3,464	$ 9,314	$ 87,521	$ 55,350	$ 6,022,264	$ 8,589	$ 580,629	$ 145,612
Operating grants and contributions	110,461,271	118,617,940	161,229,475	178,477,250	176,425,933	152,255,789	492,506,396	105,360,804	103,171,425	98,697,649
Capital grants and contributions	58,118,613	101,550,661	114,584,553	82,015,270	22,107,372	9,399,166	4,927,542	715,601	3,353,592	3,822,494
Total governmental activities program revenues	168,588,111	220,171,161	275,817,492	260,501,834	198,620,826	161,710,305	503,456,202	106,084,994	107,105,646	102,665,755
Business-type activities:										
Charges for services										
Food service	1,129,234	1,148,278	1,186,253	1,361,402	1,544,895	1,619,229	1,658,677	1,567,872	1,599,971	1,693,289
CASPER program	2,574,232	2,838,767	3,334,675	3,903,165	3,014,733	3,254,291	2,950,131	3,049,045	2,784,332	2,837,091
SES									903,182	1,261,621
Other nonmajor	281,527	855,997	1,862,056	619,328	1,042,680	1,164,217	1,258,511	1,093,095	58,172	340,749
Operating grants and contributions	9,020,470	9,779,864	9,622,702	9,220,513	9,414,698	9,353,782	9,812,738	9,524,377	9,433,533	10,349,704
Total business type activities program revenues	13,005,463	14,622,906	16,005,686	15,104,408	15,017,006	15,391,519	15,680,057	15,234,389	14,779,190	16,482,454
Total district program revenues	$ 181,593,574	$ 234,794,067	$ 291,823,178	$ 275,606,242	$ 213,637,832	$ 177,101,824	$ 519,136,259	$ 121,319,383	$ 121,884,836	$ 119,148,209
Net (Expense)/Revenue										
Governmental activities	$ (383,375,867)	$ (348,104,506)	$ (340,412,534)	$ (368,020,751)	$ (458,144,850)	$ (481,529,631)	$ (163,928,572)	$ (535,444,367)	$ (560,007,582)	$ (583,063,855)
Business-type activities	(70,072)	(376,716)	280,119	288,598	(305,264)	(226,728)	(328,036)	(686,066)	(503,988)	514,956
Total district-wide net expense	$ (383,445,939)	$ (348,481,222)	$ (340,132,415)	$ (367,732,153)	$ (458,450,114)	$ (481,756,359)	$ (164,256,608)	$ (536,130,433)	$ (560,511,570)	$ (582,548,899)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	$ 72,094,096	$ 72,094,096	$ 72,094,096	$ 79,624,878	$ 82,809,873	$ 86,122,268	$ 93,012,049	$ 102,313,254	$ 104,359,519	$ 106,446,709
Unrestricted grants and contributions	350,436,629	385,053,356	354,552,300	359,047,274	373,342,035	366,033,386	48,506,286	434,124,863	477,334,995	476,265,902
Loss on disposal of capital assets	-	(1,456,653)	(401,825)		(1,365,203)	(271,209)	(184,200)			
Investment earnings	776,275	902,391	2,419,329	3,950,316	4,394,593	746,600	227,973	186,157	217,660	189,687
Miscellaneous income	2,827,205	2,603,506	2,368,326	1,882,630		4,593,237	3,884,723	1,486,113	4,264,961	4,261,786
Transfers					65,977					
Total governmental activities	426,134,205	459,196,696	431,032,226	444,505,098	459,247,275	457,224,282	145,446,831	538,110,387	586,177,135	587,164,084
Business-type activities										
Investment earnings	9,301	9,957	31,381	172,054	119,290	15,632	6,372	6,826	6,309	4,836
Miscellaneous income							83,752			
Loss on disposal of capital assets and other adjustments		(2,521)	(86,490)	-	(65,977)		(25,223)			
Total business-type activities	9,301	7,436	(55,109)	172,054	53,313	15,632	64,901	6,826	6,309	4,836
Total district-wide	$ 426,143,506	$ 459,204,132	$ 430,977,117	$ 444,677,152	$ 459,300,588	$ 457,239,914	$ 145,511,732	$ 538,117,213	$ 586,183,444	$ 587,168,920
Change in Net Position										
Governmental activities	$ 42,758,338	$ 111,092,190	$ 90,619,692	$ 76,484,347	$ 1,102,425	$ (24,305,349)	$ (18,481,741)	$ 2,666,020	$ 26,169,553	$ 4,100,229
Business-type activities	(60,771)	(369,280)	225,010	460,652	(251,951)	(211,096)	(263,135)	(679,240)	(497,679)	519,792
Total district	$ 42,697,567	$ 110,722,910	$ 90,844,702	$ 76,944,999	$ 850,474	$ (24,516,445)	$ (18,744,876)	$ 1,986,780	$ 25,671,874	$ 4,620,021

Source: CAFR Schedule A-2 and District records.

* - As recommended by the NJ Department of Education, beginning with year ended June 30, 2010:
- Tuition, Special Schools and Charter Schools expenses are no longer allocated amongst other District expenses.
- Central services and administrative information technology expenses were not combined as business and central services expenses.

GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

JERSEY CITY PUBLIC SCHOOLS
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)

	June 30,									
	2004	2005	2006	2007	2008	2009	2010	2011 (as restated)	2012	2013
General Fund										
Reserved	$ 6,559,418	$ 15,129,758	$ 1,747,045	$ 9,015,343	$ 8,478,554	$ 13,532,275	$ 2,502,845			
Unreserved (Deficit)	(3,670,813)	2,904,368	9,814,501	9,698,818	10,142,242	(18,166,648)	(12,499,994)			
Restricted								$ 4,167,108	$ 17,824,366	$ 28,134,577
Assigned								24,563,512	13,286,197	4,200,097
Unassigned (deficit)								(28,071,154)		
Total general fund	$ 2,888,605	$ 18,034,126	$ 11,561,546	$ 18,714,161	$ 18,620,796	$ (4,634,373)	$ (9,997,149)	$ 659,466	$ 31,110,563	$ 32,334,674
All Other Governmental Funds										
Reserved	$ 162,463	$ 93,541	$ 24,839			$ 278,932				
Unreserved (Deficit)	(19,393,784)	(21,434,492)	(21,219,889)	$ (6,399,611)	$ (2,145,238)	(1,737,571)	$ (6,653,343)			
Restricted								$ 695,946	$ 695,946	$ 541,833
Unassigned (deficit)								(5,145,114)	(6,029,277)	(6,127,054)
Total all other governmental funds	$ (19,231,321)	$ (21,340,951)	$ (21,195,050)	$ (6,399,611)	$ (2,145,238)	$ (1,458,639)	$ (6,653,343)	$ (4,449,168)	$ (5,333,331)	$ (5,585,221)

Source: CAFR Schedule B-1 and District records.

GASB 54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years. (See footnote 1 in the basic financial statements). Prior years have not been restated above, nor are they required to be.

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)
(modified accrual basis of accounting)

	Year ended June 30,									
	2004	2005	2006	2007	2008	2009	2010*	2011*	2012	2013
Revenues										
Local tax levy	$ 72,094,096	$ 72,094,096	$ 72,094,096	$ 79,624,878	$ 82,809,873	$ 86,122,268	$ 93,012,049	$ 102,313,254	$ 104,359,519	$ 106,446,709
Tuition charges	8,227	2,560	3,464	9,314	87,521	55,350	49,529	71,587	150,883	89,169
Interest earnings	788,814	902,391	2,419,329	3,950,316	2,721,591	746,600	227,973	186,157	217,660	189,687
Miscellaneous	3,556,131	2,687,393	2,262,106	18,954,525	1,716,898	4,439,164	3,497,124	1,776,289	4,369,582	4,575,781
State sources	487,120,663	571,264,172	595,650,630	570,073,091	537,173,120	493,608,046	456,589,867	491,775,226	526,136,882	542,800,638
Federal sources	31,790,146	33,873,898	34,608,229	32,394,808	34,658,324	33,078,379	89,350,357	48,135,866	57,618,509	35,671,412
Total revenue	595,358,077	680,824,510	707,037,854	705,006,932	659,167,327	618,049,807	642,726,899	644,258,379	692,853,035	689,773,396
Expenditures										
Instruction										
Regular	243,878,460	253,763,525	264,848,785	268,581,772	280,209,245	272,415,914	193,842,234	194,978,050	199,342,249	202,923,844
Special	64,544,385	70,175,032	79,758,921	87,232,099	92,331,525	93,443,816	56,069,167	48,685,179	52,054,690	53,675,597
Other special instruction	20,447,249	21,485,029	22,590,963	24,005,576	23,085,184	26,827,471	12,039,193	12,003,583	11,691,149	12,313,527
Other instruction						4,365,428	4,735,838	2,617,715	2,984,175	3,286,625
Support Services										
Tuition							20,121,924	20,097,146	19,923,616	20,478,268
Student & instruction related services	92,394,929	97,873,836	104,578,561	108,755,278	103,578,081	104,693,670	113,519,398	106,246,876	106,037,497	107,691,376
General adminstration	11,467,966	9,923,105	11,325,869	10,403,783	11,740,885	10,332,446	9,978,806	10,327,220	9,321,555	9,137,917
School administration	19,577,856	20,348,314	20,882,782	24,619,775	25,986,413	25,214,587	20,236,456	19,025,026	19,828,232	20,702,906
Central services	8,215,170	8,917,985	8,658,123	10,896,600	11,556,153	10,115,156	8,092,361	7,905,343	8,009,362	7,641,240
Administrative information technology							2,261,905	2,516,508	5,278,911	3,140,353
Operations and maintenance	64,399,196	67,572,784	70,362,324	66,020,640	67,980,936	68,045,192	69,745,240	68,688,589	69,720,604	69,134,730
Student transportation	14,858,923	13,251,966	14,122,556	14,270,168	14,890,487	14,865,252	15,285,008	12,619,166	16,471,410	14,577,283
Employee benefits							80,524,131	89,139,343	101,174,483	112,657,407
Special schools							2,173,549	666,138	456,519	281,687
Charter schools							35,982,851	32,616,692	37,638,057	45,805,085
Capital outlay	60,393,940	104,427,041	116,185,647	68,248,348	23,713,387	13,590,254	8,676,318	5,191,828	3,353,592	3,976,607
Debt service:										
Principal	50,002	50,002	50,002	24,839		250,000				1,273,512
Interest and other charges						59,191				103,211
Total Expenditures	600,228,076	667,788,619	713,364,533	683,058,878	655,072,296	644,218,377	653,284,379	633,324,402	663,286,101	688,801,175
Excess (Deficiency) of revenues over (under) expenditures	(4,869,999)	13,035,891	(6,326,679)	21,948,054	4,095,031	(26,168,570)	(10,557,480)	10,933,977	29,566,934	972,221
Other Financing sources (uses)										
Capital lease (Non-budgeted)						3,600,000		3,000,000		
Transfers in	36,018,046	31,741,795	31,726,575	32,450,296	26,219,029	1,500,000	1,158,452		9,290,043	4,630,474
Transfers out	(36,018,046)	(31,741,795)	(31,726,575)	(32,450,296)	(26,153,052)	(1,500,000)	(1,158,452)		(9,290,043)	(4,630,474)
Total other financing sources (uses)	-	-	-	-	65,977	3,600,000	-	3,000,000	-	-
Net change in fund balances	$ (4,869,999)	$ 13,035,891	$ (6,326,679)	$ 21,948,054	$ 4,161,008	$ (22,568,570)	$ (10,557,480)	$ 13,933,977	$ 29,566,934	$ 972,221
Debt service as a percentage of noncapital expenditures	0.01%	0.01%	0.01%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	0.00%

Source: CAFR Schedule B-2

Note: Noncapital expenditures are total expenditures less capital outlay.

* - As recommended by the NJ Department of Education, beginning with year ended June 30, 2010:

- Tuition, Special Schools and Charter Schools expenses are not allocated amongst primary expense classifications.

- Central services and administrative information technology expenses were not combined as businss and central services expenses.

- Under the modified accrual basis, debt service expenses for capital leases directly funded by the District are not segregated from their their original expense classifications.

Exhibit J-5

JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

Description	Fiscal Year Ended June 30, 2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Tuition	$ 89,169	$ 150,883	$ 71,587	$ 49,529	$ 55,350	$ 87,521	$ 9,314	$ 3,464	$ 2,560	$ 8,227
Interest on investments	189,359	217,184	186,157	226,955	744,122	2,721,591	3,949,383	2,418,697	902,125	775,562
Refund of PY Expenditures	230,625	579,907	29,885	42,066	2,930,762		355,751		422,173	
Transportion	1,032,387	1,199,161	1,069,870	992,237						
Miscellaneous	2,998,774	2,485,893	386,358	2,376,159	1,458,970	1,673,002	1,526,879	1,564,637	1,651,333	2,265,544
Total	$ 4,540,314	$ 4,633,028	$ 1,743,857	$ 3,686,946	$ 5,189,204	$ 4,482,114	$ 5,841,327	$ 3,986,798	$ 2,978,191	$ 3,049,333

Source: District records

JERSEY CITY PUBLIC SCHOOLS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

* Fiscal Year Ended December 31,	Vacant Land	Residential	Commercial	Industrial	Apartment	Total Assessed Value	Public Utilities	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate
2004	$ 347,837,200	$ 2,874,231,347	$ 1,134,319,798	$ 520,073,600	$ 415,442,350	$ 5,291,904,295	$ 34,614,771	$ 5,326,519,066	$ 10,762,682,276	$ 1.350
2005	347,031,000	2,940,771,675	1,236,195,348	504,392,700	412,030,650	5,440,421,373	30,429,157	5,470,850,530	12,692,160,142	1.317
2006	341,078,484	3,045,287,187	1,385,388,274	483,754,531	410,888,950	5,666,397,426	22,218,911	5,688,616,337	16,403,824,653	1.340
2007	346,505,428	3,122,714,174	1,354,389,526	468,631,900	405,040,550	5,697,281,578	18,737,661	5,716,019,239	20,252,816,585	1.421
2008	359,758,081	3,227,844,622	1,476,859,174	467,280,900	404,772,050	5,936,514,827	17,294,746	5,953,809,573	23,170,629,705	1.541
2009	356,311,535	3,322,404,104	1,398,442,187	455,606,840	397,223,350	5,929,988,016	16,702,721	5,946,690,737	23,144,581,099	1.507
2010	352,494,343	3,334,409,601	1,382,865,697	420,610,940	377,854,085	5,868,234,666	16,691,940	5,884,926,606	19,960,022,650	1.658
2011	346,933,444	3,327,164,532	1,374,545,810	409,900,540	375,479,478	5,834,023,804	16,491,940	5,850,515,744	18,609,326,329	1.877
2012	338,089,298	3,322,172,316	1,357,107,487	395,723,700	373,246,758	5,786,339,559	21,453,769	5,807,793,328	17,684,411,855	1.935
2013	341,055,366	3,310,951,465	1,374,936,492	394,972,500	373,568,758	5,795,484,581	19,086,697	5,814,571,278	17,731,447,886	1.963

Source: Certification Schedule of the General Tax Rate, Tax Assesor
* - The City of Jersey City converted to a calendar year commencing December 31, 2010. Years prior to this date are reported as of June 30.

JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
PER $100 OF ASSESSED VALUATION
LAST TEN FISCAL YEARS
(UNAUDITED)

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Jersey City Public Schools	City of Jersey City	Hudson County	
2004	$ 1.350	$ 2.000	$ 1.000	$ 4.350
2005	1.317	2.069	1.194	4.580
2006	1.340	2.373	1.304	5.017
2007	1.421	2.547	1.447	5.415
2008	1.541	2.539	1.472	5.552
2009	1.507	2.858	1.470	5.835
2010	1.658	3.568	1.532	6.758
2011	1.877	3.563	1.568	7.008
2012	1.935	3.583	1.666	7.184
2013	1.963	3.845	1.658	7.466

Source: Certification Schedule of the General Tax Rate, Tax Assesor

JERSEY CITY PUBLIC SCHOOLS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

	2013			2004		
Taxpayers	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Mack Cali Plaza	$ 214,694,300	1	3.69%			
Newport Development Co	116,713,700	2	2.01%	$ 95,402,150	1	1.85%
MEPT Newport Tower	45,000,000	3	0.77%			
John Hancock Life Ins	43,215,400	4	0.74%			
Grove Pointe Urban Renewal	34,512,100	5	0.59%			
RREEF America REIT II	30,406,200	6	0.52%			
Evergreen America Corp	24,068,500	7	0.41%	35,638,300	4	0.69%
PKG Associates, LLC	23,716,200	8	0.41%			
Verizon	21,453,769	9	0.37%	54,869,407	3	1.06%
Hudson Hospital Propco, LLC	20,576,400	10	0.35%			
Cali Harborside Associates				77,399,200	2	1.50%
Carbor Acquisition				32,596,400	5	0.63%
Public Service Electric and Gas				31,588,600	6	0.61%
Panepino-Hartz-Mangin				26,513,600	7	0.51%
Hudson Mall				25,100,000	8	0.49%
Montgomery Associates				19,216,900	9	0.37%
NOL Properties				18,406,700	10	0.36%
Total	$ 574,356,569		9.86%	$ 416,731,257		8.07%

Source: Municipal Tax Assessor

Exhibit J-9

JERSEY CITY PUBLIC SCHOOLS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years
		Current Tax Collections*	Percentage of Levy	
2004	$ 72,094,096	$ 72,094,096	100.00%	
2005	72,094,096	72,094,096	100.00%	
2006	72,094,096	72,094,096	100.00%	
2007	79,624,878	70,375,363	88.38%	$ 9,249,515
2008	82,809,873	82,809,873	100.00%	
2009	86,122,268	86,122,268	100.00%	
2010	93,012,049	80,920,483	87.00%	12,091,566
2011	102,313,254	102,313,254	100.00%	
2012	104,259,519	104,259,519	100.00%	
2013	106,446,709	106,446,709	100.00%	

Source: District records including the Certified Schedule of the General Tax Rate

* School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

JERSEY CITY PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST EIGHT FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended June 30,	Governmental Activities				
	Capital Leases	EPA Loan	Total District	Percentage of Personal Income [a]	Per Capita
2005		$ 74,841	$ 74,841	45.98%	$ 34,412
2006		24,839	24,839	148.86%	36,976
2007			-	0.00%	39,447
2008			-	0.00%	42,884
2009	$ 3,350,000		3,350,000	1.28%	42,824
2010	2,720,000		2,720,000	1.65%	44,926
2011	5,070,000		5,070,000	0.88%	44,377
2012	3,822,105		3,822,105	N/A	N/A
2013	2,548,593		2,548,593	N/A	N/A

Note: Details regarding the District's outstanding liabilities can be found in the notes to the basic financial statements.

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

N/A Data not available.

Note: This is a ten year schedule. However, data prior to 2005 was not available at time of the audit.

JERSEY CITY PUBLIC SCHOOLS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value [a] of Property	Per Capita [b]
2004	N/A	N/A	N/A	0.00%	$ 32,527
2005	N/A	N/A	N/A	0.00%	34,412
2006	N/A	N/A	N/A	0.00%	36,976
2007	N/A	N/A	N/A	0.00%	39,447
2008	$ 110,755,000	-	$ 110,755,000	1.86%	42,884
2009	100,745,000	-	100,745,000	1.69%	42,824
2010	89,660,000	-	89,660,000	1.52%	44,926
2011	78,880,000	-	78,880,000	1.35%	44,377
2012	68,750,000	-	68,750,000	1.18%	N/A
2013	59,525,000	-	59,525,000	1.02%	N/A

Sources:

a See J-6 for property tax data.
b Population data can be found in J-14.
c Deductions are allowable for resources that are restricted to repaying the principal of debt outstanding.

N/A Data is not available.

JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2013
(UNAUDITED)

	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Direct and Overlapping Debt
Direct Debt of School District (City Issued)			$ 65,741,026
Direct Debt of School District (District Issued)			2,548,593
			68,289,619
Gross Overlapping Debt of School District:			
City of Jersey City	$ 567,044,360	100.00%	567,044,360
Jersey City Municipal Utilities Authority	222,200,627	100.00%	222,200,627
Hudson County General Obligation Debt	1,092,729,443	22.48%	245,698,973
Subtotal, overlapping debt			1,034,943,960
Total Direct and Overlapping Debt			$ 1,103,233,579

Sources: **Assessed value data used to estimate applicable percentages provided by the Hudson County Board of Taxation. Debt outstanding data provided by each governmental unit.**

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Jersey City. This process recognized that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

[a] For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

JERSEY CITY PUBLIC SCHOOLS
LEGAL DEBT MARGIN INFORMATION
LAST NINE FISCAL YEARS
(UNAUDITED)

Year	Equalized Valuation Basis
2010	$19,960,022,650
2011	18,609,326,329
2012	17,684,411,855
	$56,253,760,834

Average equalized valuation of taxable property	$18,751,253,611
School borrowing margin (8% of $18,751,253,611)	$ 1,500,100,289
Bonded school debt as of June 30, 2013	68,289,619
School borrowing margin available	$ 1,431,810,670

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	$ 819,995,255	$ 1,012,891,190	$ 1,266,381,267	$ 1,527,384,694	$ 1,725,385,414	$ 1,790,225,716	$ 1,740,840,963	$ 1,700,695,940	1,500,100,289
Total Net Debt applicable to limit	144,773,975	137,031,026	127,146,026	116,971,026	106,961,026	95,876,026	90,536,026	78,788,131	68,289,619
Legal debt margin	$ 675,221,280	$ 875,860,164	$ 1,139,235,241	$ 1,410,413,668	$ 1,618,424,388	$ 1,694,349,690	$ 1,650,304,937	$ 1,621,907,809	$ 1,431,810,670
Total net debt applicable to the limit as a % of debt limit	17.66%	13.53%	10.04%	7.66%	6.20%	5.36%	5.20%	4.63%	4.55%

Source: Annual Debt Statements

Note: This is a ten year schedule. However, data prior to 2005 was not available at time of the audit.

JERSEY CITY PUBLIC SCHOOLS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year Ended December 31,	Population [a]	Personal Income [b]	Per Capita Personal Income [c]	Unemployment Rate [d]
2004	236,587	$ 7,695,465,349	$ 32,527	7.3%
2005	236,808	8,149,036,896	34,412	9.6%
2006	238,109	8,804,318,384	36,976	9.4%
2007	238,702	9,416,077,794	39,447	8.2%
2008	239,658	10,277,493,672	42,884	7.3%
2009	242,503	10,384,948,472	42,824	10.9%
2010	247,876	11,136,077,176	44,926	11.3%
2011	250,323	11,108,583,771	44,377	10.8%
2012	254,441	N/A	N/A	10.9%
2013	N/A	N/A	N/A	N/A

Sources:

[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 Census published by the US Bureau of Economic Analysis reflecting midyear population estimates available as of April 2012.

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

N/A Information was not available.

JERSEY CITY PUBLIC SCHOOLS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

	2013			2005		
Employer	Employees	Rank	Percentage of Total Municipal Employment	Employees	Rank	Percentage of Total Municipal Employment
Goldman Sachs & Co., Inc.	5,000	1	4.24%			
Jersey City Public Schools	4,721	2	4.00%	5,514	1	5.27%
Goldman Sachs & Co., Inc.	3,782	3	3.21%	2,405	4	2.30%
Hudson County Executive Office	2,919	4	2.48%	2,853	2	2.73%
City of Jersey City	2,325	5	1.97%	2,701	3	2.58%
United States Postal Service	2,200	6	1.87%			
Pershing, LLC	2,000	7	1.70%			
Bayonne Hospital	1,867	8	1.58%			
New Jersey City University	1,663	9	1.41%	1,663	7	1.59%
JP Morgan Chase Bank	1,592	10	1.35%	1,535	8	1.47%
Jersey City Medical Center				2,000	5	1.91%
Christ Hospital				1,600	10	1.53%
Citrigroup, Inc						
Merrill Lynch & Co., Inc.				1,983	6	1.90%
Lehman Brothers Holdings, Inc.				1,523	9	1.46%
	28,069		23.81%	23,777		22.75%

Sources: District Records and Hudson County Economic Development Corporation.

Note: Data from 2004 was not available at time of audit. Data from 2005 was the earliest available during time of audit.

JERSEY CITY PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Instruction											
Regular	2,809	2,844	2,835	2,967	2,922	2,988	3,085	2,939	2,598	2,559	2,612
Other instruction	748	670	704	652	715	701	714	658	563	532	499
Support Services:											
Student & instruction related services	249	229	290	254	258	234	242	225	183	175	188
General administration	86	94	59	64	68	83	61	58	49	41	44
School administrative services	224	248	223	222	238	256	253	245	221	217	222
Other administrative services	86	7									
Central services	16	92	79	83	85	103	102	103	88	87	90
Administrative Information Technology	76	77	97	95	102	77	53	73	42	37	40
Plant operations and maintenance	730	722	721	721	725	752	717	653	569	546	582
Pupil transportation	43	39	41	41	40	39	39	36	36	34	35
Other support services	448	364	352	415	437	432	439	424	380	381	409
Total	5,515	5,386	5,401	5,514	5,590	5,665	5,705	5,414	4,729	4,609	4,721

Source: District personnel records

JERSEY CITY PUBLIC SCHOOLS
OPERATING STATISTICS
FOR THE LAST TEN FISCAL YEARS
(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
						Elementary	Middle School	Senior High School				
2004	30,490	$ 539,548,495	$ 17,696	12.66%	3,514	01:10.4	01:10.2	01:9.8	30,490	28,569	-4.22%	93.70%
2005	29,897	563,397,552	18,845	6.49%	3,539	01:9.6	01:9.4	01:9.8	29,897	27,902	-1.94%	93.33%
2006	28,910	597,128,884	20,655	9.60%	3,619	01:9.5	01:9.0	01:10.1	29,112	27,095	-2.63%	93.07%
2007	28,766	614,785,691	21,372	3.47%	3,637	01:9.4	01:10.5	01:10.3	28,766	26,721	-1.19%	92.89%
2008	25,902	631,358,909	24,375	14.05%	3,689	01:9.2	01:9.1	01:9.5	27,823	25,903	-3.28%	93.10%
2009	27,746	630,318,932	22,717	-6.80%	3,799	01:9.0	01:8.4	01:9.2	27,746	25,750	-0.28%	92.81%
2010	27,911	644,608,061	23,095	1.66%	3,597	01:8.8	01:8.6	01:9.1	27,397	25,496	-1.26%	93.06%
2011	27,855	628,132,574	22,550	-2.36%	3,535	01:8.7	01:8.5	01:8.0	26,174	24,323	-4.47%	92.93%
2012	27,605	659,932,509	23,906	6.01%	3,128	01:9.8	01:8.9	02:0.0	27,127	25,455	3.64%	93.84%
2013	26,615	683,447,845	25,679	7.42%	(na)	(na)	(na)	(na)	26,615	25,541	-1.89%	95.96%

Sources: District records, school report cards

Note: Enrollment based on annual October district count.

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).

(na) Information not available at time of the audit

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
District Building										
Elementary										
Public School Number 1										
Square Feet	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230	56,230
Capacity (students)	193	193	193	193	193	193	193	193	193	193
Enrollment	242	280	274	271	271					
Public School Number 3										
Square Feet	65,073	65,073	117,939	117,939	117,939	117,939	117,939	117,939	117,939	117,939
Capacity (students)	470	470	470	470	470	470	470	470	470	470
Enrollment	494	471	423	520	520	567	589	589	616	641
Public School Number 4										
Square Feet			169,678	169,678	169,678	169,678	169,678	169,678	169,678	169,678
Capacity (students)			679	679	679	679	679	679	679	679
Enrollment									834	841
Public School Number 5										
Square Feet	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409	148,409
Capacity (students)	611	611	611	611	611	611	611	611	611	611
Enrollment	741	718	688	681	681	630	614	614	614	642
Public School Number 6										
Square Feet	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882	148,882
Capacity (students)	741	741	741	741	741	741	741	741	741	741
Enrollment	1,084	1,095	1,068	745	745	857	899	899	836	782
Public School Number 7										
Square Feet	-	-	-	163,855	163,855	163,855	163,855	163,855	163,855	163,855
Capacity (students)	-	-	-	872	872	872	872	872	872	872
Enrollment	-	-	-	996	996	837	746	746	689	689
Public School Number 8										
Square Feet	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196	169,196
Capacity (students)	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068	1,068
Enrollment	1,146	1,165	1,058	695	695	767	782	782	801	772
Public School Number 9										
Square Feet	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440	92,440
Capacity (students)	556	556	556	556	556	556	556	556	556	556
Enrollment	526	498	289	327	327	314	264	264	-	-
Public School Number 11										
Square Feet	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509	104,509
Capacity (students)	676	676	676	676	676	676	676	676	676	676
Enrollment	866	842	786	834	834	797	783	783	802	858
Public School Number 12										
Square Feet	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375	86,375
Capacity (students)	487	487	487	487	487	487	487	487	487	487
Enrollment	506	458	451	490	490	421	409	409	477	374
Public School Number 14										
Square Feet	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873	118,873
Capacity (students)	755	755	755	755	755	755	755	755	755	755
Enrollment	643	601	577	534	534	415	417	417	380	472
Public School Number 15										
Square Feet	184,738	184,738	184,738	184,738	184,738	184,738	179,590	179,590	184,738	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959
Enrollment	467	442	442	713	713	621	617	617	627	7,332
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,684
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	441	436	408	438	438	405	296	296	308	281
Public School Number 17										
Square Feet	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864	153,864
Capacity (students)	908	908	908	908	908	908	908	908	908	908
Enrollment	1,321	1,320	1,253	1,162	1,162	1,120	1,134	1,134	1,198	1,189
Public School Number 20										
Square Feet	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896	66,896
Capacity (students)	402	402	402	402	402	402	402	402	402	402
Enrollment	572	531	608	608	608	601	608	608	637	602
Public School Number 22										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	157,134	157,134	157,134	157,134
Capacity (students)	867	867	867	867	867	867	867	867	867	867
Enrollment	848	811	533	620	620	578	589	589	637	799
Public School Number 23										
Square Feet	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028	177,028
Capacity (students)	714	714	714	714	714	714	714	714	714	714
Enrollment	1,599	1,547	1,515	1,428	1,428	1,470	1,451	1,451	1,384	1,374

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
District Building										
Public School Number 24										
Square Feet	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240	118,240
Capacity (students)	773	773	773	773	773	773	773	773	773	773
Enrollment	1,088	1,106	1,067	996	996	934	942	942	920	874
Public School Number 25										
Square Feet	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860	132,860
Capacity (students)	920	920	920	920	920	920	920	920	920	920
Enrollment	1,112	1,028	992	640	640	716	798	798	836	789
Public School Number 27										
Square Feet	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611	94,611
Capacity (students)	701	701	701	701	701	701	701	701	701	701
Enrollment	1,119	1,148	1,142	1,105	1,105	1,053	1,061	1,061	1,059	1,056
Public School Number 28										
Square Feet	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761	136,761
Capacity (students)	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Enrollment	1,213	1,112	856	887	887	897	891	891	984	975
Public School Number 29										
Square Feet	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180	66,180
Capacity (students)	336	336	336	336	336	336	336	336	336	336
Enrollment	389	417	422	513	513	523	528	528	469	389
Public School Number 30										
Square Feet	91,129	91,129	91,129	91,129	91,129	91,129	93,129	93,129	93,129	93,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	802	804	817	791	791	839	851	851	839	784
Public School Number 31										
Square Feet	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973	36,973
Capacity (students)	129	129	129	129	129	129	129	129	129	129
Enrollment	239	242	228	235	235	217	224	224	236	224
Public School Number 33										
Square Feet	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607	30,607
Capacity (students)	242	242	242	242	242	242	242	242	242	242
Enrollment	360	348	356	382	382	383	398	398	401	378
Public School Number 34										
Square Feet	141,066	141,066	141,066	141,086	141,086	141,086	141,086	141,086	141,086	141,086
Capacity (students)	704	704	704	704	704	704	704	704	704	704
Enrollment	701	696	706	695	695	590	555	555	657	576
Public School Number 37										
Square Feet	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534	135,534
Capacity (students)	844	844	844	844	844	844	844	844	844	844
Enrollment	730	658	635	689	689	698	715	715	710	647
Public School Number 38										
Square Feet	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940	120,940
Capacity (students)	648	648	648	648	648	648	648	648	648	648
Enrollment	1,004	1,006	992	988	988	961	940	940	923	880
Public School Number 39										
Square Feet	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429	126,429
Capacity (students)	603	603	603	603	603	603	603	603	603	603
Enrollment	420	413	431	391	391	345	368	368	405	482
Public School Number 40										
Square Feet	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483	132,483
Capacity (students)	576	576	576	576	576	576	576	576	576	576
Enrollment	603	636	607	624	624	423	464	464	434	384
Public School Number 41										
Square Feet	143,899	143,899	143,899	143,899	143,899	143,899	140,467	140,467	140,467	140,467
Capacity (students)	767	767	767	767	767	767	767	767	767	767
Enrollment	747	667	587	363	363	467	380	380	243	384
Public School Number 42										
Square Feet	13,371	13,371	13,371							
Capacity (students)	148	148	148							
Enrollment	169	181	174							
Middle School										
Heights Middle School #4										
Square Feet				163,855	163,855	163,855	163,855	163,855	163,855	163,855
Capacity (students)				872	872	872	872	872	872	872
Enrollment				996	996	837	746	746	689	816

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

District Building	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Academy I										
Square Feet	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884	64,884
Capacity (students)	374	374	374	374	374	374	374	374	374	374
Enrollment	396	395	393	401	401	335	388	388	420	429
Academy II										
Square Feet	24,411	24,411	24,411	24,411	24,411					
Capacity (students)	136	136	136	136	136					
Enrollment	134	136	151	151	151					
High School										
Dickinson High School										
Square Feet	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000	356,000
Capacity (students)	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
Enrollment	3,149	3,093	2,996	2,785	2,785	2,516	2,347	2,347	2,318	2,011
Lincoln High School										
Square Feet	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642	230,642
Capacity (students)	1,343	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193
Enrollment	1,023	1,074	1,099	1,120	1,120	1,068	966	868	763	747
Ferris High School										
Square Feet	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115	282,115
Capacity (students)	1,302	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Enrollment	1,465	1,434	1,404	1,364	1,364	1,480	1,555	1,555	1,417	1,305
Snyder High School										
Square Feet	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500	209,500
Capacity (students)	1,197	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
Enrollment	1,207	1,162	1,068	1,103	1,103	1,183	1,022	984	929	920
Liberty High School										
Square Feet	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,582	18,852	18,852
Capacity (students)		179	179	179	179	179	179	179	179	179
Enrollment	180	179	182	174	174	173	187	187	191	208
McNair High School										
Square Feet	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311	132,311
Capacity (students)	634	634	634	634	634	634	634	634	634	634
Enrollment	528	574	584	606	606	651	680	680	691	709
Adult High School										
Square Feet	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316	33,316
Capacity (students)										
Enrollment										
ECC Cunningham Center										
Square Feet				12,319	12,319	12,319	12,319	12,319	12,319	12,319
Capacity (students)		75	75	75	75	75	75	75	75	75
Enrollment										
Freshman Academy										
Square Feet	32,390	32,390	32,390	32,390	32,390	32,390	32,390	32,390	32,390	32,390
Capacity (students)		430	430	430	430	430	430	430	430	403
Enrollment										
Regional Day										
Square Feet				30,587	30,587	30,587	30,587	30,587	30,587	30,587
Capacity (students)				125	125	125	125	125	125	125
Enrollment				110	110	118	118	118	112	112
Infinity Institute										
Square Feet										
Capacity (students)										
Enrollment								62	119	119
Total School Facilities										
Square Feet	4,708,533	4,708,533	4,931,077	5,288,342	5,288,342	5,263,931	5,245,383	5,245,383	5,250,801	5,250,801
Capacity (students)	25,700	26,169	26,848	28,569	28,569	28,433	28,433	28,433	28,433	28,406
Enrollment	30,274	29,724	28,262	29,171	29,171	27,807	27,322	27,248	27,605	33,846
Elementary School = 31										
Middle School = 3										
Senior High School = 6										
Early Childhood Center = 1										
Other Facilities										
Administration Building	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800	246,800
TOTAL SQ. FT.	4,955,333	4,955,333	5,177,877	5,535,142	5,535,142	5,510,731	5,492,183	5,492,183	5,497,601	5,497,601

Source: District Facilities Office

JERSEY CITY PUBLIC SCHOOLS
SCHEDULE OF REQUIRED MAINTENANCE FOR SCHOOL FACILITIES
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES

* School Facilities	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Public School Number 1	$ 175,647	$ 272,562	$ 228,378	$ 151,201	$ 124,863	$ 126,134	$ 138,837	$ 173,034	$ 16,566	$ 167,206
Public School Number 3	254,535	367,108	326,348	278,352	261,892	264,557	291,203	362,927	19,169	193,504
Public School Number 4					376,783	380,616	418,952	522,141		
Public School Number 5	225,234	280,903	187,806	396,740	329,553	332,906	366,437	456,691	43,719	441,315
Public School Number 6	248,495	289,495	274,306	373,666	330,604	333,967	367,604	458,146	43,858	442,721
Public School Number 8	405,633	608,241	522,541	467,413	375,712	379,535	417,762	520,657	49,842	503,128
Public School Number 9		142,606	82,917	349,176	205,270	207,358	228,244	284,460	27,231	274,883
Public School Number 11	156,762	167,882	144,315	302,090	232,070	234,431	258,043	321,600	30,786	310,772
Public School Number 12	155,433	225,322	180,999	259,243	191,802	193,754	213,268	265,797	25,444	256,848
Public School Number 14	171,756	205,214	175,113	277,432	263,966	266,652	293,509	365,801	35,018	353,485
Public School Number 15	229,442	315,912	280,280	455,252	410,224	414,398	456,136	568,484	54,420	549,344
Public School Number 16	216,858	282,575	584,665	211,455	136,974	138,367	152,304	189,817	18,171	183,426
Public School Number 17	261,218	294,585	228,860	298,805	341,666	345,143	379,905	473,477	45,325	457,536
Public School Number 20	216,623	410,917	397,021	268,449	148,548	150,059	165,173	205,855	19,706	198,925
Public School Number 22	365,833	422,023	366,358	438,393	375,504	379,324	417,530	520,368	49,814	502,848
Public School Number 23	371,832	502,229	459,995	487,296	393,104	397,103	437,100	544,758	52,149	526,417
Public School Number 24	302,263	394,543	354,543	371,409	262,561	265,232	291,946	363,853	34,831	351,603
Public School Number 25	231,985	354,702	295,970	391,409	295,026	298,027	328,044	408,843	39,138	395,078
Public School Number 27	212,976	286,032	221,726	257,102	210,091	212,228	233,604	291,141	27,871	281,339
Public School Number 28	301,935	382,256	318,256	246,419	303,688	306,778	337,676	420,847	40,287	406,678
Public School Number 29	205,319	394,608	469,604	204,006	146,958	148,453	163,405	203,652	19,495	196,795
Public School Number 30	220,715	292,910	214,447	257,168	202,359	204,418	225,007	280,426	26,845	270,985
Public School Number 31	120,893	175,196	66,611	157,505	82,101	82,937	91,290	113,775	10,892	109,944
Public School Number 33	98,882	101,284	71,483	89,129	67,965	68,657	75,572	94,185	9,016	91,014
Public School Number 34	224,583	346,432	80,579	347,587	313,292	316,479	348,355	434,095	41,555	419,479
Public School Number 37	268,411	286,975	255,825	347,282	300,963	304,025	334,647	417,071	39,926	403,029
Public School Number 38	296,322	412,379	382,789	320,691	268,556	271,289	298,613	372,162	35,627	359,632
Public School Number 39	289,602	501,836	473,958	326,610	280,745	283,601	312,166	389,053	37,244	375,954
Public School Number 40	249,008	336,821	267,618	353,214	294,188	297,181	327,114	407,683	39,027	393,957
Public School Number 41	292,497	437,043	753,477	359,236	319,538	322,789	355,301	442,812	42,390	427,904
Public School Number 42								41,146	3,939	39,761
Middle School Number 4	246,129	345,070	260,801	287,286	363,852	367,554	404,574			
Heights Middle School	263,083	304,443	197,602	286,560	363,852	367,554	404,574			
Academy I	104,647	197,333	136,667	179,204	144,080	145,546	160,205	199,664	19,114	192,942
Academy II						54,758	60,273	75,119	7,191	72,589
Dickinson High School	1,380,216	1,374,510	1,266,505	966,176	790,525	798,567	878,999	1,095,499	104,871	1,058,615
Lincoln High School	455,353	443,803	488,628	620,665	512,158	517,368	569,478	709,742	67,943	685,846
Ferris High School	1,029,843	820,114	753,327	669,643	626,457	632,831	696,570	868,137	83,106	838,908
Snyder High School	602,749	639,690	623,265	552,526	465,210	469,943	517,276	644,683	61,715	622,977
Liberty High School	252,651	394,634	505,879	119,591	41,263	41,683	45,881	57,181	5,474	55,256
McNair High School	242,081	598,645	235,963	396,616	293,806	296,796	326,689	407,153	38,976	393,445
Adult High School	232,843				73,981	74,733	82,261	102,521	9,814	99,070
Regional Day High School	120,850				67,921	68,612	75,522			
Total School Facilities	11,701,137	14,608,833	13,135,425	13,121,997	11,589,671	11,762,343	12,947,049	15,074,456	1,377,505	13,905,158
Other Facilities	1,490,860	-	957,859	1,468,697	-	-	-	-	-	-
Grand Total	$ 13,191,997	$ 14,608,833	$ 14,093,284	$ 14,590,694	$ 11,589,671	$ 11,762,343	$ 12,947,049	$ 15,074,456	$ 1,377,505	$ 13,905,158

Source: District Records (GAAP Basis)

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

JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
June 30, 2013
(UNAUDITED)

	Coverage		Deductible
New Jersey School Boards Association Insurance Group:			
Property - Blanket Building and Contents	$ 1,026,080,318		$ 25,000
Property - Blanket Real and Personal	400,000,000		25,000
Environmental Package	1,000,000		10,000
Extra Expense	50,000,000		25,000
Valuable Papers	10,000,000		25,000
Loss of Rents	58,000		25,000
Business Income/Tuition	50,000		25,000
Electronic Data Processing	2,040,389		1,000
Equipment Breakdown	100,000,000		10,000
Crime Coverage:			
Faithful Performance	250,000		1,000
Forgery and Alteration	100,000		500
Money and Securities	100,000		500
Money Orders/Counterfeit	100,000		500
Computer Fraud	100,000		500
General Liability	1,000,000		25,000
Automobile Liability	1,000,000		25,000
Auto Physical Damage	Actual Cash Value		1,000
School Leaders Errors and Omissions Liability:			
Coverage A	2,000,000		30,000
Coverage B	$100,000 / $300,000		30,000
Flood:			
Flood Zones Prefix A & V	10,000,000		$500,000 per building
(Secondary Flood, See Hartford Below)			$500,000 per building contents
All Other Flood Zones	50,000,000		$10,000 per member/per occurrence
Earthquake	50,000,000		
Terrorism	1,000,000		
Zurich American Insurance Company:			
Storage Tank System Liability & Clean-up	$1,000,000	occurrence	25,000
Zurich American Insurance Company	$2,000,000	aggregate	
Star Insurance Company:			
St Excess General Liability/Excess Automobile Liability/	$ 2,000,000		$1,000,000 (Self Insured Retention)
Excess Workers Compensation	Statutory		$500,000 (Self Insured Retention)
Torus Insurance Company:			
Excess Liability Insurance	9,000,000		
(Excess over School Leaders E&O, GL, AL, WC)			
Insurance Company of State of Pennsylvania			
Monumental Life Insurance Company/Bollinger:			
Student Accident Insurance	5,000,000		
Selective Insurance Company:			
Bonds			
Board Treasurer (Maureen Cosgrove)	1,800,000		
Board Treasurer (Frank Rentas)	1,800,000		
Business Administrator (Richard Rosenberg (Acting) /Luiggi Campana)	1,800,000		
Superintendent (Dr. Marcia Lyles)	1,800,000		
Assistant Treasurer (Sylvia Ullrich)	1,800,000		
Hartford Insurance Company: (Primary Flood Insurance)			
Flood Insurance (A or V prefix)			
123 Coles Street	$500,000	Building	$ 25,000
	500,000	Contents	25,000
182 Merseles Street	500,000	Building	25,000
	500,000	Contents	25,000
35 Colgate Street	500,000	Building	25,000
	500,000	Contents	25,000
1000 West Side Avenue	500,000	Building	25,000
	500,000	Contents	25,000
111 Bright Street	500,000	Building	25,000
	500,000	Contents	25,000
107 Bright Street	500,000	Building	25,000
	500,000	Contents	25,000

Source: District Records

Single Audit

WISS
ACCOUNTANTS
CONSULTANTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditors' Report

Honorable Members of the
Board of Education
Jersey City Public Schools
Jersey City, New Jersey
County of Hudson

We have audited, in accordance with the auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Jersey City Public Schools, in the County of Hudson, State of New Jersey (the "District") as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-01 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of 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* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

District's Response to Finding 2013-01

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

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.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company

WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

Report on Compliance For Each Major Federal and State Program and Report on Internal Control Over Compliance

Independent Auditors' Report

Honorable Members of the
Board of Education
Jersey City Public Schools
Jersey City, New Jersey
County of Hudson

Report on Compliance for Each Major Federal and State Program

We have audited the Jersey City Public Schools', in the County of Hudson, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2013. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on an audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid.* Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to previously that could have a direct and material effect on each of its other major federal and state programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed an other instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 which is described in the accompanying schedule of findings and questioned costs as item 2013-02. Our opinion on each major federal and state program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal 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

combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 OMB Circular A-133 and New Jersey OMB Circular 04-04. Accordingly, this report is not suitable for any other purposes.

David J. Gannon
Licensed Public School Accountant
No. 2305

Wiss & Company
WISS & COMPANY, LLP

December 5, 2013
Iselin, New Jersey

Jersey City Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
U.S. Department of Education														
Pass-Through State Department of Education														
General Fund														
Education Jobs Fund	84.410	07/01/11-06/30/12	$ 14,277,776	$ (5,833,728)					$ 5,833,728					
Education Jobs Fund	84.410	07/01/12-06/30/13	35,637							$ 35,637		$ (35,637)		
Hurricane Relief Grant	84.938	07/01/11-06/30/12	104,608	(104,608)					104,608					
Subtotal - Department of Education				(5,938,336)					5,938,336	35,637		(35,637)		
U.S. Department of Health and Human Services														
Pass-Through State Department of Education														
General Fund														
Medicaid Assistance Program - SEMI	93.778	07/01/12-06/30/13	1,304,911						1,304,911	1,304,911				
Medicaid Assistance Program - SEMI	93.778	07/01/11-06/30/12	1,103,342	(273,347)					273,347					
Subtotal - Department of Health and Human Services				(273,347)					1,578,258	1,304,911				
Total General Fund				(6,211,683)					7,516,594	1,340,548		(35,637)		
U.S. Department of Education														
Pass-Through State Department of Education														
Special Revenue Fund:														
ARRA - Title I Part A	84.389	07/01/09-06/30/12	13,035,687	(1,832,082)			$ 126,010		1,821,023					$ 114,951
Title I Part A - 12/13	84.010A	09/01/12-08/31/13	13,921,606						6,827,101	11,139,066		(4,311,965)		
Title I Part A - 11/12	84.010A	09/01/11-08/31/13	15,542,139	(14,069,916)			144,444		16,082,154	2,156,682				
Title I Part A - 10/11 Carryover	84.010A	09/01/10-08/31/12	4,638,986	(416,880)			45,240		2,964,464	2,626,643		(33,819)		
Title I Part A - 10/11	84.010A	09/01/10-08/31/11	16,701,860	(28)					28					
Subtotal title I Part A				(16,318,906)			315,694		27,694,770	15,922,391		(4,345,784)		114,951
ARRA - Title I SIA Part A - 09/10	84.389	07/01/09-06/30/10	564,944	(40,822)					50,643					9,821
Title I SIA Part A - 12/13	84.010A	09/01/12-08/31/13	103,970						86,816	78,859			$ 7,957	
Title I SIA Part A - 10/11 Carryover	84.010A	09/01/10-08/31/12	914,919	(598,109)			4,849		684,072	90,812				
Subtotal Title I - SIA Part A				(638,931)			4,849		821,531	169,671			7,957	9,821
Title IIA - 12/13	84.367A	09/01/12-08/31/13	2,318,800						762,558	1,934,823		(1,172,265)		
Title IIA - 11/12	84.367A	09/01/11-08/31/12	2,902,341	(2,560,788)			3,799		2,586,970	29,981				
Title IIA - 10/11 Carryover	84.367A	09/01/10-08/31/12	1,524,106	(4,918)					4,918	1,310,943		(1,310,943)		
Subtotal Title IIA - Eisenhower				(2,565,706)			3,799		3,354,446	3,275,747		(2,483,208)		
Title II D - 10/11 Carryover	84.318X	09/01/10-08/31/12	53,675				342		30,783	219			30,906	
Subtotal Title II							342		30,783	219			30,906	
Title III - 12/13	84.365A	09/01/12-08/31/13	748,923						510,840	510,840				
Title III - 11/12	84.365A	09/01/11-08/31/12	700,644	(539,176)			1,156		583,009	44,989				
Title III - 10/11 Carryover	84.365A	09/01/10-08/31/12	178,515	(3,853)					138,244	259,787		(125,396)		
Title III - 10/11	84.365A	09/01/10-08/31/11	650,879	(22,301)					22,301					
Subtotal Title III				(565,330)			1,156		1,254,394	815,616		(125,396)		
Title III Immigrant - 12/13	84.365	09/01/12-08/31/13	652,080						298,793	316,452		(17,659)		
Title III Immigrant - 10/11 carryover	84.365	09/01/10-08/31/12	339,632	(4,590)					167,076	162,486				
Subtotal Title III Immigrant				(4,590)					465,869	478,938		(17,659)		

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

Jersey City Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
ARRA - IDEA - B Basic - 09/10	84.027	09/01/09-08/31/10	$ 9,199,874				$ 9,177							$ 9,177
IDEA - B Basic - 12/13	84.027	09/01/12-08/31/13	7,697,172						$ 4,490,679	$ 7,239,229		$ (2,748,550)		
IDEA - B Basic -11/12	84.027	09/01/11-08/31/12	8,216,431	$ (2,795,311)			32,364		3,014,839	1,224,938		(973,046)		
IDEA - B Basic -11/12 - carryover	84.027	09/01/11-08/31/12	504,790							384,285		(384,285)		
Subtotal IDEA-B Basic				(2,795,311)			41,541		7,505,518	8,848,452		(4,105,881)		9,177
IDEA-B Preschool - 12/13	84.173	09/01/12-08/31/13	183,594						102,016	174,616		(72,600)		
IDEA-B Preschool - 11/12	84.173	09/01/11-08/31/12	192,012	(21,491)					70,137	48,646				
IDEA-B Preschool - 11/12 - Carryover	84.173	09/01/11-08/31/12	69,050						24,843	24,843				
IDEA-B Preschool - 10/11	84.173	09/01/10-08/31/11	190,111	(28,358)					28,358					
IDEA-B Preschool - 09/10	84.173	09/01/09-08/31/10	180,127	(7,198)					7,198					
Subtotal IDEA-Pre School				(57,047)					232,552	248,105		(72,600)		
Career and Technical Education (Perkins) - 12/13	84.048A	09/01/12-08/31/13	329,626						213,091	321,063		(107,972)		
Career and Technical Education (Perkins) - 11/12	84.048A	09/01/11-08/31/12	334,198	(93,340)			7,110		86,230					
Career and Technical Education (Perkins) - 08/09	84.048A	09/01/08-08/31/09	553,671			$ 10,888					$ 10,888			
Subtotal Perkins Occupational				(93,340)		10,888	7,110		299,321	321,063	10,888	(107,972)		
ARRA - School Improvement Grants 12/13	84.388	09/01/12-08/31/13	5,912,551						4,348,245	4,692,022		(343,777)		
ARRA - School Improvement Grants 11/12	84.388	09/01/11-08/31/12	5,998,540	(2,340,197)			162,874		2,521,112	343,789				
Subtotal School Improvement Grants				(2,340,197)			162,874		6,869,357	5,035,811		(343,777)		
Reading First	84.357A	07/01/09-06/30/10	622,552			86,966					86,966			
Reading First	84.357A	07/01/07-06/30/08	1,775,609			13,268					13,268			
Subtotal Reading First						100,234					100,234			
Thester Art Confusion	84.351D	10/01/12-09/30/13	284,220							284,220		(284,220)		
Thester Art Confusion	84.351D	10/01/11-09/30/12	275,220	(102,441)								(102,441)		
Subtotal Thester Art Confusion				(102,441)						284,220		(386,661)		
Race to the Top	84.413A	07/01/12-06/30/15	1,237,774						243,360	243,360				
									243,360	243,360				
Adult Basic Education-Training	84.002	07/01/12-06/30/13	482,200						88,197	455,419		(367,222)		
Adult Basic Education-Training	84.002	07/01/10-06/30/11	441,768	(210,551)			375		210,176					
Subtotal Adult Basic Education-Training				(210,551)			375		298,373	455,419		(367,222)		
Subtotal - Department of Education				(25,692,350)	-	111,122	537,740	-	49,070,274	36,099,012	111,122	(12,356,160)	$ 38,863	133,949
U.S. Department of Education														
Pass-Through State Department of Education														
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy	97.036	10/29/12-06/30/13	118,723							118,723		(118,723)		
Project School Emergency Response to Violence (Project Serve)	84.184S	10/29/12-06/30/13	5,459						5,459	5,459				
Total U.S. Department of Homeland Security-Through State Department of Education									5,459	124,182		(118,723)		

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

Jersey City Public Schools

Schedule of Expenditures of Federal Awards

Year ended June 30, 2013

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	Grant Period	Award Amount	June 30, 2012 (Accounts Receivable)	June 30, 2012 Unearned Revenue	June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2013 (Accounts Receivable)	June 30, 2013 Unearned Revenue	June 30, 2013 Due to Grantor
U.S. Department of Labor Pass-through														
County of Hudson:														
Career Exploration Fifteen Together	17.250	07/01/12-06/30/13	$ 180,000						$ 119,250	$ 111,020			$ 8,230	
Career Exploration Fifteen Together	17.250	07/01/11-06/30/12	192,600		$ 62,533								62,533	
Career Exploration Fifteen Together	17.250	07/01/10-06/30/11	192,600		11,866								11,866	
Subtotal - Department of Labor					74,399				119,250	111,020			82,629	
Total Special Revenue Fund				$ (25,692,350)	74,399	$ 111,122	$ 537,740	-	49,194,983	36,334,214	$ 111,122	$ (12,474,883)	121,492	$ 133,949
U.S. Department of Agriculture Pass-through														
State Department of Education:														
Enterprise Fund:														
Fresh Fruit and Vegetable Program	10.582	07/01/12-06/30/13	580,088						528,158	580,088		(51,930)		
Fresh Fruit and Vegetable Program	10.582	07/01/11-06/30/12	626,934	(4,814)					4,814					
Subtotal Fresh Fruit and Vegetable Program				(4,814)					532,972	580,088		(51,930)		
Food Donation Program (NC)	10.555	07/01/12-06/30/13	681,041						681,041	535,602			145,439	
Food Donation Program (NC)	10.555	07/01/11-06/30/13	383,262		35,065					35,065				
Subtotal Food Donation Program (NC)					35,065				681,041	570,667			145,439	
School Breakfast Program	10.553	07/01/12-06/30/13	1,841,951						1,309,111	1,841,951		(532,840)		
School Breakfast Program	10.553	07/01/11-06/30/12	1,611,387	(118,177)					118,177					
Subtotal School Breakfast Program				(118,177)					1,427,288	1,841,951		(532,840)		
National School Snack Program	10.555	07/01/12-06/30/13	344,397						289,981	344,397		(54,416)		
National School Snack Program	10.555	07/01/11-06/30/12	347,569	(19,724)					19,724					
Subtotal National School Snack Program				(19,724)					309,705	344,397		(54,416)		
National School Lunch Program	10.555	07/01/12-06/30/13	6,870,431						5,311,803	6,870,431		(1,558,628)		
National School Lunch Program	10.555	07/01/11-06/30/12	6,329,277	(448,617)					448,617					
Subtotal National School Lunch Program				(448,617)					5,760,420	6,870,431		(1,558,628)		
Total Enterprise Fund				(591,332)	35,065	-	-	-	8,711,426	10,207,534	-	(2,197,814)	145,439	-
Total Expenditures of Federal Awards				$ (32,495,365)	$ 109,464	$ 111,122	$ 537,740	$ -	$ 65,423,003	$ 47,882,296	$ 111,122	$ (14,708,334)	$ 266,931	$ 133,949

(NC) - non cash expenditures

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

Jersey City Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2013

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Unearned Revenue	Balance at June 30, 2012 Due to Grantor	Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Unearned Revenue	Balance at June 30, 2013 Due to Grantor	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
State Department of Education																
General Fund:																
Categorical Special Education Aid	13-495-034-5120-089	07/01/12-06/30/13	$ 18,108,515						$ 16,313,238	$ 18,108,515					$ (1,795,277)	$ 18,108,515
Categorical Special Education Aid	12-495-034-5120-089	07/01/11-06/30/12	17,162,477	$ (1,679,520)					1,679,520							
Equalization Aid	13-495-034-5120-078	07/01/12-06/30/13	269,862,609						243,108,442	269,862,609					(26,754,167)	269,862,609
Equalization Aid	12-495-034-5120-078	07/01/11-06/30/12	270,464,463	(26,467,644)					26,467,644							
Categorical Security Aid	13-495-034-5120-084	07/01/12-06/30/13	11,192,328						10,082,721	11,192,328					(1,109,607)	11,192,328
Categorical Security Aid	12-495-034-5120-084	07/01/11-06/30/12	11,303,886	(1,106,198)					1,106,198							
Adjustment Aid	13-495-034-5120-085	07/01/12-06/30/13	115,630,805						104,167,173	115,630,805					(11,463,632)	115,630,805
Adjustment Aid	12-495-034-5120-085	07/01/11-06/30/12	115,906,457	(11,342,602)					11,342,602							
Categorical Transportation Aid	13-495-034-5120-014	07/01/12-06/30/13	2,939,482						2,648,062	2,939,482					(291,420)	2,939,482
Categorical Transportation Aid	12-495-034-5120-014	07/01/11-06/30/12	2,896,455	(283,447)					283,447							
Education Adequacy Aid	13-495-034-5120-083	07/01/12-06/30/13	125,411						112,978	125,411					(12,433)	125,411
Education Adequacy Aid	12-495-034-5120-083	07/01/11-06/30/12	125,411	(12,273)					12,273							
Extraordinary Aid	13-100-034-5120-473	07/01/12-06/30/13	2,528,721							2,528,721		$ (2,528,721)				2,528,721
Extraordinary Aid	12-100-034-5120-473	07/01/11-06/30/12	2,417,216	(2,417,216)					2,417,216							
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/12-06/30/13	134,850							134,850		(134,850)				134,850
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/11-06/30/12	148,248	(148,248)					148,248							
T.P.A.F. Social Security Aid	13-495-034-5095-002	07/01/12-06/30/13	19,780,702						18,096,095	19,780,702		(1,684,607)				19,780,702
T.P.A.F. Social Security Aid	12-495-034-5095-002	07/01/11-06/30/12	19,370,710	(1,629,130)					1,629,130							
Total General Fund				(45,086,278)					439,614,987	440,303,423		(4,348,178)			(41,426,536)	440,303,423
Special Revenue Fund																
Non-Public Services																
Chapter 192: Auxiliary Services																
Compensatory Ed FY 13	13-100-034-5120-067	07/01/12-06/30/13	867,015						867,015	788,931				$ 78,084		788,931
Compensatory Ed FY 12	12-100-034-5120-067	07/01/11-06/30/12	1,303,499			$ 501,782					$ 501,782					
English as a Second Language FY 13	13-100-034-5120-067	07/01/12-06/30/13	40,072						40,072	21,536				18,536		21,536
English as a Second Language FY 12	12-100-034-5120-067	07/01/11-06/30/12	58,619			47,327					47,327					
Home Instruction FY 13	13-100-034-5120-067	07/01/12-06/30/13	30,008							30,008		(30,008)				30,008
Home Instruction FY 12	12-100-034-5120-067	07/01/11-06/30/12	24,382	(24,382)					24,382							
Home Instruction FY 10	10-100-034-5120-067	07/01/10-06/30/10	35,852	(570)					5,486					4,916		
Transportation FY 12	12-100-034-5120-067	07/01/11-06/30/12	315,454			315,454					315,454					
Chapter 193: Handicapped Services																
Supplemental Instruction FY13	13-100-034-5120-066	07/01/12-06/30/13	117,953						117,953	117,528				425		117,528
Supplemental Instruction FY12	12-100-034-5120-066	07/01/11-06/30/12	167,663			38,028					38,028					
Examination & Classification FY 13	13-100-034-5120-066	07/01/12-06/30/13	224,333						224,333	137,275				87,058		137,275
Examination & Classification FY 12	12-100-034-5120-066	07/01/11-06/30/12	200,160			19,486					19,486					
Corrective Speech FY 13	13-100-034-5120-066	07/01/12-06/30/13	36,716						36,716	36,584				132		36,584
Corrective Speech FY 12	12-100-034-5120-066	07/01/11-06/30/12	186,405			155,431					155,431					
Other State Balances																

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

Jersey City Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2013

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2012 (Accounts Receivable)	Balance at June 30, 2012 Unearned Revenue	Balance at June 30, 2012 Due to Grantor	Carryover Adjustments	Carryover Amount	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2013 (Accounts Receivable)	Balance at June 30, 2013 Unearned Revenue	Balance at June 30, 2013 Due to Grantor	Memo Budgetary Receivable	Memo Cumulative Total Expenditures
Nursing Services FY 13	13-100-034-5120-070	07/01/12-06/30/13	$ 329,517						$ 329,517	$ 306,790				$ 22,727		$ 306,790
Nursing Services FY 11	11-100-034-5120-070	07/01/10-06/30/11	345,439			$ 4,673					$ 4,673					
Non-Public Technology	13-100-034-58120-373	07/01/12-06/30/13	87,620						87,620	56,003				31,617		56,003
Non-public Textbooks Aid FY 13	13-000-034-5120-064	07/01/12-06/30/13	237,412						237,412	185,718				51,694		185,718
Non-public Textbooks Aid FY 12	12-000-034-5120-064	07/01/11-06/30/12	221,817			35,741					35,741					
Non-public Textbooks Aid FY 11	11-000-034-5120-064	07/01/10-06/30/11	291,531			21,980	$ 82,541				21,980			82,541		
Preschool Education Aid FY 13	13-495-034-5120-025	07/01/12-06/30/13	61,270,535					$ 8,611,375	55,143,481	62,803,326			$ 7,078,584		$ (6,127,054)	62,803,326
Preschool Education Aid FY 12	12-495-034-5120-025	07/01/11-06/30/12	60,292,769	$ (6,029,277)	$ 8,611,375		608,258	(8,611,375)	6,029,277				608,258			
National Title I Dist. Scholar Award	Not Available	07/01/12-06/30/13	10,000						10,000	9,666			334			9,666
Healthy School Recognition	Not Available	07/01/12-06/30/13	2,000						2,000	1,331			669			1,331
Healthy School Recognition	Not Available	07/01/09-06/30/12	3,550		2,026								2,026			
Total Special Revenue Fund				(6,054,229)	8,613,401	1,139,902	690,799	-	63,155,264	64,494,696	1,139,902	$ (30,008)	7,689,871	377,730	(6,127,054)	64,494,696
Capital Projects Fund																
School Development Authority - Henry Snyder	2390-050-06-0FAK	07/01/06 - completion	800,081	(542,979)					460,590	31,094		(113,483)				800,081
School Development Authority - William Dickinson	2390-080-06-0FAH	07/01/06 - completion	1,387,093	(32,563)					73,455	5,069				35,823		1,387,093
School Development Authority - Ollie Culbreth Jr - PS #14	2390-160-04-0FAO	07/01/04 - completion	811,455		32,207					16,666				15,541		811,455
School Development Authority - Julia A. Barnes - PS #12	2390-150-04-0FAI	07/01/04 - completion	766,770		3,454				12,429	15,883						766,770
School Development Authority - Nicolas Copernicus - PS #25	2390-230-12-0ADT	07/01/12 - completion	15,000						15,000				15,000			
School Development Authority - Alexander D. Sullivan - PS #30	2390-320-12-1400	07/01/12 - completion	15,000						15,000				15,000			
School Development Authority - James J. Ferris	2390-060-12-0ADQ	07/01/12 - completion	15,000						15,000				15,000			
School Development Authority - A Harry Moore	2390-167-12-0ADR	07/01/12 - completion	15,000						15,000				15,000			
School Development Authority - Nicolas Copernicus - PS #25	2390-230-12-0ADS	07/01/12 - completion	15,000						15,000				15,000			
School Development Authority - Duncan Avenue - PS #23	2390-210-12-0ABO	07/01/12 - completion	28,500						28,500				28,500			
Total Capital Projects Fund				(575,542)	35,661				649,974	68,712		(113,483)	103,500	51,364		3,765,399
Enterprise Fund:																
National School Lunch Program (State Share)	13-100-010-3350-023	07/01/12-06/30/13	142,171						103,876	142,170		(38,294)				142,170
National School Lunch Program (State Share)	12-100-010-3350-023	07/01/11-06/30/12	129,652	(9,191)					9,191							
Total Enterprise Fund				(9,191)					113,067	142,170		(38,294)				142,170
Total Expenditures of State Financial Assistance				$ (51,725,240)	$ 8,649,062	$ 1,139,902	$ 690,799	$ -	$ 503,533,292	$ 503,009,001	$ 1,139,902	$ (4,529,963)	$ 7,793,371	$ 429,094	$ (47,553,590)	$ 508,705,688

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

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2013

1. General

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

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 exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting and these recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedules may differ from amounts presented, or used in the preparation of, the basic financial statements.

3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and the special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2013

3. Relationship to Basic Financial Statements (continued)

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last two 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 revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last two state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is $534,852 for the general fund and $2,306,115 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3). Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	$ 1,340,548	$ 474,925,354	$ 476,265,902
Special Revenue Fund	34,330,864	64,052,790	98,383,654
Capital Projects Fund		3,822,494	3,822,494
Food Service Fund	10,207,534	142,170	10,349,704
Total financial award revenues	$ 45,878,946	$ 542,942,808	$ 588,821,754

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.

5. Adjustments

The adjustments presented on schedule K-3 and K-4 are the result of the cancellation of certain prior years encumbrance, accounts payable and accounts receivable balances.

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2013

6. New Jersey Schools Development Authority (NJSDA) Funds

The NJSDA is administering and constructing projects on behalf of the District and these expenditures are not subject to a Single Audit in accordance with New Jersey OMB Circular 04-04 and therefore are not reported on the Schedule of Expenditures of State Awards. The NJSDA expenditures incurred by the NJSDA on-behalf of the District for the year ended June 30, 2013 amounted to $3,753,782 (See Exhibit F-2).

7. School-wide program Funds

School wide programs are not separate federal programs as defined in OMB Circular A-133; amounts used in school-wide programs are included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	$ 4,630,146

8. Other

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security contributions for TPAF members in the amount of $19,780,702 for the year ended June 30, 2013.

The post-retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2013 amounted to $35,156,783. Since on-behalf post-retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with OMB Circular 04-04 and are not reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II Summary of Auditor's Results (Continued)

Financial Statement Section

Type of auditors' report issued:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?	X	Yes		None Reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards Section

Dollar threshold used to distinguish between Type A and Type B programs:	$1,436,469			
Auditee qualified as low-risk auditee?		Yes	X	No
Type of auditors' report issued on compliance for major programs:	Unmodified			
Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified?		Yes	X	None Reported
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (Section .510(a))?	X	Yes		No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.027, 84.173	IDEA Part B and Preschool Cluster,
84.010A	Title I, Part A and Title I, SIA Part A Cluster
84.388	ARRA School Improvement Grants (SIG)

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II Summary of Auditor's Results (Continued)

State Awards Section

Dollar threshold used to distinguish between Type A and Type B program:	$3,000,000		
Auditee qualified as low-risk auditee?	____ Yes	X	No
Type of auditors' report on compliance for major programs:	Unmodified		
Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X	No
Significant deficiency(ies) identified?	____ Yes	X	None Reported
Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 04-04?	____ Yes	X	No

Identification of major programs:

GMIS/Program Number	Name of State Program or Cluster
495-034-5120-083	Educational Adequacy Aid
495-034-5120-089	Categorical Special Education Aid
495-034-5120-078	Equalization Aid
495-034-5120-084	Categorical Security Aid
495-034-5120-085	Adjustment Aid

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II – Schedule of Financial Statement Findings

Significant Deficiency in Internal Control

2013-01

Criteria:
A properly functioning financial statement close process provides an adequate internal control system to ensure that appropriate month and year-end internal controls are in place to ensure that financial statements produced are produced on a timely basis and are materially accurate.

Condition:
The District's business office personnel perform certain financial statement close process procedures on a monthly basis and at year end which include the posting of journal entries and other various accruals and reconciliations. We noted that there is no formalized document that details the various steps performed as part of the monthly and year-end close processes. Further, there is no formalized documentation of the individual performing the closing procedures and the person reviewing and approving those procedures.

Context:
The District converted its accounting and financial reporting system during the 2012 fiscal year and the continued unfamiliarity with the system caused several monthly closing delays which also led to a significant delay in the year end closing process. As a result of these delays, time constraints were imposed on District staff and resulted in inefficiencies and rework. Additionally, the level of support provided by the software provider appeared inadequate to meet the needs of the District.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II – Schedule of Financial Statement Findings (continued)

The following are specific items that warrant consideration related to the financial statement close process:

- The District general ledger balances for its various funds at year end for several liability accounts, including accounts payables, accrued salary and wages payable and reserved for encumbrances did not reconcile to detailed subsidiary records. The District's general ledger balances for the interfund receivables and payables were not reconciled to the corresponding fund's respective general ledger interfund receivable and payable balances.
- The District operates several enterprise funds and many of the general ledger trial balances produced by the system were not in balance. The Business Office had to perform several reconciliations and analysis to allocate several accounts that were not appropriately set up in the general ledger system.
- Certain balances related to transactions with the City in the Capital Projects Fund should be reviewed for appropriateness.
- There were significant adjustments made to several of the District's funds in order to properly reflect fiscal year 2013 balances.
- There were several unidentifiable payroll agency account balances; however the District could not provide documentation to show that the amounts were appropriately recorded.

Cause and Effect:
An appropriately designed financial statement close process system reduces the risk of errors in the financial statements. In addition, audit adjustments were proposed during preparation of the financial statements that could be avoided if the District had a more structured close-out process. The inexperience with the functions and capabilities of the District's accounting and financial reporting system and the on-going level of support by the software provider played a significant role in reducing the effectiveness of the financial statement close process. It should be noted that the District has since taken action to change its software provider for its financial management function.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part II – Schedule of Financial Statement Findings (continued)

Recommendation:
In order to better document the monthly and year end close processes, we suggest that the District develop a formal financial statement close process document identifying the various procedures performed along with timelines for the procedures and use this document to capture the signatures or initials of the individuals performing and reviewing/approving the various closing procedures. We suggest the District strengthen the controls surrounding the reconciliation procedures of the District's trial balance accounts to ensure all accounts are in agreement with supporting documentation

Views of Responsible Officials and Planned Corrective Actions:
District management concurs with the finding and will develop a corrective action plan in response to the recommendation above.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance Findings and Questioned Costs

Instance of Non-Compliance - Eligibility
2013-02

Federal Programs
Title I Part A / Title I SIA Part A (CFDA #84.010)

State Programs
None

Criteria:
According to the 2012-2013 NCLB Title I Part A approved grant application the District was approved to operate targeted assistance programs at 4 of the District schools, including Middle School # 4. In accordance with requirements of OMB A-133 compliance supplement, in order for expenditures to be charged to the Title I Program operated as a targeted assistances school, the item(s) acquired must be exclusively for Title I students, rather than the entire student population of the school and those students must be clearly identified by the District.

Statement of Condition:
During our testing of the Title I major program, we noted that Middle School #4 was approved to operate as a Targeted Assistance school, however the District operated the school utilizing a school-wide plan.

Questioned Costs:
The questioned costs related to this finding cannot be determined.

Context:
During our testing of Federal grant compliance, we reviewed the grant application in order to determine if targeted assistance testing was necessary. Based upon this review and per discussion with District personnel, it was noted that Middle School #4 was approved to operate as a targeted assistance funded school.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2013

Part III– Schedule of Federal Awards and State Financial Assistance Findings and Questioned Costs (continued)

Cause and Effect:
The District was unable to provide adequate documentation to support that all expenditures incurred at Middle School #4 were for a targeted assistance plan. This could result in the grantor agency questioning costs.

Recommendation:
We suggest the District ensure that it funds its Title I schools in accordance with the approved grant application.

Views of Responsible Officials and Planned Corrective Actions:
District management concurs with the finding and will develop a corrective action plan in response to the recommendation above.

Jersey City Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2013

2012-01

Statement of Condition:
The District's business office personnel perform certain financial statement close process procedures on a monthly basis and at year end which include the posting of journal entries and other various accruals and reconciliations. We noted that there is no formalized document that details the various steps performed as part of the monthly and year-end close processes. Further, there is no formalized documentation of the individual performing the closing procedures and the person reviewing and approving those procedures.

Status: See finding 2013-01

2012-02

Statement of Condition:
The District was unable to provide time and activity reports or other suitable documentation for several individuals being charged to the IDEA and SIG programs. Between the two major programs, we sampled a total of 37 payroll related transactions including salaries and stipends. Of the 37 transactions sampled, 8 could not be supported by time and activity reports.

Status: Not repeated in current year.

2012-03

Statement of Condition:
During our testing of the IDEA and SIG major programs, we noted one non-payroll expenditure and 8 payroll related expenditures for which the District was unable to provide supporting documentation to support that these items were allowable to be charged to the respective grant.

During our testing of the Education Jobs Fund program, we obtained a report issued by the New Jersey Department of Education Office of Fiscal Accountability and Compliance in which it was determined that during fiscal year ended June 30, 2011, the District charged approximately $295,000 of unallowable expenditures to the Education Jobs Fund grant. The District later reclassified these unallowable expenditures to be paid with State or local funds.

Status: Not repeated in current year.

This page left blank intentionally.