



**JERSEY CITY PUBLIC SCHOOLS  
COUNTY OF HUDSON, NEW JERSEY**

**MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

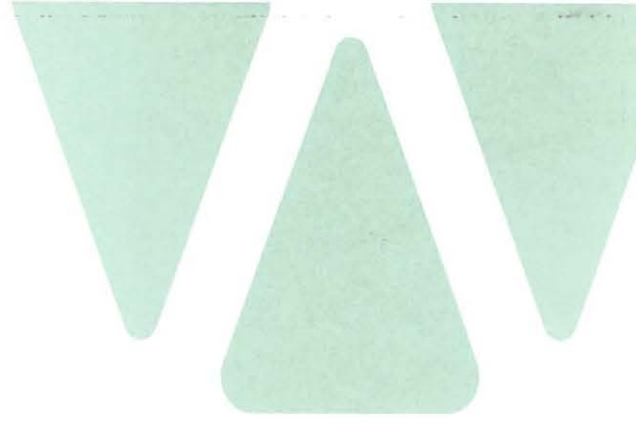
**JUNE 30, 2015**



**JERSEY CITY PUBLIC SCHOOLS  
AUDITORS' MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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Independent Auditors' Report

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

We have audited, in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Jersey City Public Schools, in the County of Hudson, for the year ended June 30, 2015, and have issued our report thereon dated December 21, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Jersey City Public School's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

David J. Gannon  
Licensed Public School Accountant  
No. 2305

WISS & COMPANY, LLP

December 21, 2015  
Iselin, New Jersey

wiss.com

354 Eisenhower Parkway  
Suite 1850  
Livingston, NJ 07039  
973 994 9400

485C Route 1 South  
Suite 250  
Iselin, NJ 08830  
732 283 9300

14 Penn Plaza  
Suite 1010  
New York, NY 10122  
212 594 8155

5 Bartles Corner Road  
Flemington, NJ 08822  
908 782 7300

60 West Broad Street  
Suite 102  
Bethlehem, PA 18018  
484 821 5735

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

**Scope of Audit**

The audit covered the financial transactions of the Board Secretary/School Business Administrator and Treasurer of School Monies, the activities of the Board of Education, and the records of the various funds under the auspices of the Board of Education.

**Administrative Practices and Procedures**

Insurance

Fire insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the District's CAFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Maureen Cosgrove	Treasurer of School Monies	\$1,900,000
Frank Rentas	Assistant Treasurer of School Monies	1,900,000
Sylvia Ullrich	Assistant Treasurer of School Monies	1,900,000

***Surety Bond Coverage***

There is a Public Employee's Faithful Blanket Position Bond with New Jersey School Boards Association Insurance Group covering all other employees with multiple coverage of \$250,000.

Tuition Charges

The District does not receive students from any sending districts. Therefore, this section is not applicable.

**Financial Planning, Accounting and Reporting**

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of all employees of the Board were deposited in the Salary Account (payroll account). Employees' payroll deductions and employer's share of fringe benefits were deposited in the Salary Escrow Account (payroll agency account).

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

All payrolls were approved by the Superintendent and were certified by the President of the Board and the Board Secretary / Business Administrator.

Salary withholdings were promptly remitted to the proper agencies, including health benefit withholding due to the general fund.

Payrolls were delivered to the Treasurer of School Monies with a warrant made to her order for the full amount of each payroll.

The following items were identified relating to payroll and human resources:

***Finding 2015-002:***

The District did not follow internal policies and procedures with respect to the removal of terminated employees from the monthly health benefit billings. During our testing of the District's May 2015 health benefits invoices, we noted the District incurred costs for two former employees that were no longer eligible for District health coverage. Upon further review, we identified that the terminated employees received medical coverage for several months after their departure from the District that were paid for by the District that could have been avoided.

***Recommendation:***

We suggest the District strengthen its internal controls relating to the timely removal of employees from the District's health insurance coverage to ensure the District is not charged for ineligible health benefits at the time of the employee's separation from the District.

***Finding 2015-003:***

During our testing over salary and wages, we noted that there were three employees who were overpaid for perfect attendance pay, which is allowable per review of their contract, however, due to change in personnel, the payout was made twice.

***Recommendation:***

We suggest the District strengthen its internal controls relating to the processing of various wages allowable outside of base salary and ensure that the amount paid is reviewed and approved in agreement with employee contracts.

***Finding 2015-004:***

During our testing over workers compensation claims, it was noted that one employee who was ordered to return from the employee's leave in February did not, and was still paid by the District, when in fact the employee's status should have been changed to unpaid leave.

***Recommendation:***

We suggest the District strengthen its internal controls relating to approving or disapproving leave and communicating the information to the payroll department.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23A-16.2(f)* as part of our test of transactions of randomly and haphazardly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selected targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. As a result of the procedures performed, a transaction error rate of 0.05% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classifications. During our testing of travel expenditures, we noted two expenditures for a student related programs, which was coded incorrectly to travel. As they were the only exceptions noted out of the total transactions tested in our sample, we believe this is an isolated incident.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary did not disclose any exceptions.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer did not disclose any exceptions.

Unemployment Compensation Insurance Trust Fund

The District has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Fiduciary Fund. No exceptions were noted.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act of (I.A.S.A.) as reauthorized by the No Child Left Behind Act (NCLB) of 2001

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the Comprehensive Annual Financial Report (CAFR). This section of the CAFR documents the financial position pertaining to the projects under NCLB.

The study of compliance for E.S.E.A./N.C.L.B. indicated the following instances of non-compliance and questionable costs.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

**Finding 2015-001**

**Significant Deficiency in Internal Control – Title I**

***Criteria:***

In accordance with Federal OMB Circular A-133 and the OMB Compliance Supplement, the District is required to expend awards for allowable activities and that the costs of services charged to federal grants are allowable and in accordance with the applicable compliance requirements.

***Statement of Condition:***

During our testing of the Title I major program we identified certain payroll related expenditures charged that were unallowable costs of the program. In multiple instances, employees were authorized to work an allotted amount of hours to be charged to the grant, however, those employees worked in excess of the authorized hours. Additionally, there were several instances noted where an individual was not approved to work for the Title I program, however, was charged to the program.

***Questioned Costs:***

The known questioned costs related to the major program amounted to \$7,040 for Title I. The total dollar value of payroll expenditures tested from the program amounted to \$40,303. The total dollar value of payroll expenditures charged to the Title I for the year ended June 30, 2015 amounted to \$3,680,377.

***Context:***

During our testing of Federal grant compliance, we selected a sample of payroll related charges, based on the composition of the types of expenditures charged to the major program. For each payroll related charge selected, we requested the District to provide us with a time sheet and board action approval, however, in some instances the District could not provide approval for the employees to be charged to the program and in some instances employees charged more than the approved time allotted.

***Cause and Effect:***

Violations of grant requirements could lead to a potential reduction in funding or return of funds.

***Recommendation:***

We suggest the District implement a process to ensure that only allowable costs be charged to the grant and that those charges are supported by documentation that shows the expenditures are appropriately charged to the grant programs. The District should also ensure that only employees working under a grant program be charged to the respective grant and at the correct amount, without exceeding authorized amounts.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

Other Special Federal and/or State Projects

The District's Special Projects were approved as listed on Schedule A (K-3) and Schedule B (K-4) located in the CAFR.

Our audit of the federal and state funds on a test basis indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the E.S.E.A., N.C.L.B. and other special projects indicated the following exceptions that are required to be reported in accordance with OMB Circular A-133 or NJ OMB 15-08:

***Finding 2015-005:***

During our testing of payroll expenditures charged to the School Improvement Grant (SIG) federal program there were two instances where there was no evidence of review of the timesheets for payroll expenditures charged to the program. Additionally, there were two instances where although the timesheets were reviewed, a immaterial amount was paid and charged to the program incorrectly.

***Recommendation:***

We suggest the District implement another layer of review to ensure that not only is the timesheet approved by a Supervisor to certify the time worked, but that the amount processed for payment and charged to the budget is correct.

***Finding 2015-006:***

During our testing of the state Transportation Aid we identified several transportation contracts that were not approved by the Executive County Superintendent as required. While the contracts were deemed to be in compliance with the administrative code, they lacked approval required by NJ State Grant Compliance Supplement.

***Recommendation:***

We suggest the District ensure all contracts have proper approval, which should be maintained at the Board Office, before issuing payments to vendors.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements filed with the Department of Education for District employees who are members of the Teachers' Pension and Annuity Fund. No exceptions were noted.



**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made subsequent to the end of the 60 day grant liquidation period, but prior to the 90 days required by *N.J.S.A.* 18A:66-90. Accordingly, the expenditure was made in accordance with State law (90 days) and properly reported as obligated and not expended and as an unliquidated balance in the current year's Final Reports for all federal awards.

Non-Public State Aid

Our review of Non-Public State Aid disclosed no exceptions.

**School Purchasing Programs**

Contracts and Agreements Requiring Advertisement for Bids

The bid thresholds in accordance with *N.J.S.A.* 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school transportation contracts under *N.J.S.A.* 18A:39-3 is currently \$18,300 for 2014-15.

The Jersey City Public Schools has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Procedures were performed on a test basis, to indicate if any individual payments, contracts, or agreements were made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of *N.J.S.A.* 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per *N.J.S.A.* 18A:18A-5.

The following items were noted:

***Finding 2015-007:***

During our testing over the local public contracts law, it was noted in three instances where vendors were paid for goods or services in excess of the statutory quote threshold and the District did not obtain multiple quotes to ensure that the lowest vendor was selected.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

***Recommendation:***

We suggest that the District's management ensure that all department heads obtain multiple quotes for items required by local public contracts law.

**School Food Service**

The financial transactions and statistical records of the school food service fund were reviewed on a test basis and are maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis. No exceptions were noted.

The cash receipts and bank records were reviewed on a test basis for timely deposits without exception.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified on a test check basis. Inventory records on food supply items were currently being maintained and properly applied in determining the cost of food and supplies used.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food service.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified on a test basis. Payroll records were maintained on all School Food Services employees authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records on a test basis. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement claims were submitted / certified in a timely manner.

Applications for free and reduced price meals were reviewed for completeness and accuracy on a test check basis. The number of free and reduced price meals claimed as served was compared to the number of valid applications and/or to the list of directly certified students on file, times the number of operating days, on a school by school basis. The free and reduced price meal policy is uniformly administered throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were completed and available for review. No exceptions were noted.

USDA Food donation program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the CAFR. No exceptions were noted.

**Student Body Activities**

Our audit procedures included a test of items selected from cash receipts and cash disbursements for the student activity accounts and noted no exceptions.

**Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District work papers with exceptions as presented in the Schedule of Audited Enrollments. The information that was included on the work papers was verified as presented in the Schedule of Audited Enrollments, with the exceptions listed below. The results of our procedures are presented in the Schedule of Audited Enrollments.

***Finding 2015-008:***

During our review of the District's A.S.S.A., the following was identified:

- During our testing of the Bilingual students reported on the ASSA with the District internal work papers, the following was noted:
  - The total number of students reported on the ASSA as Bilingual included twenty-five students who had left the program in previous years but were not properly removed from the system.
  - There were four students where there were no test scores available for the students and they should not have been included in the Bilingual category.
  - There were sixteen students that were ineligible for the program based upon test scores and should have been removed from the listing.
  - There were fifteen students that were on the listing as Bilingual that were not marked in the system as Bilingual and should have been.
  - There were five students who were required to take the ACCESS exam for determination of their eligibility for the program, however, they did not take the exam and should not have been eligible for the program.
- During our verification of the amounts reported on the ASSA as low income with District internal work papers, the following was noted:
  - Five students were reported as free on the ASSA, however, they did not have lunch applications on file and were marked in the system as denied.
  - Four students that were reported as free on the ASSA could not be located on their class registers for the October 2014 count.
  - The District was unable to provide a copy of the lunch application for one student selected for free lunch.
  - One student's household income exceeded the reduced lunch threshold and should not have received reduced lunch.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

- During our testing over the on-roll count reported on the ASSA, there were two students included in the Special Education Elementary on-roll count that were not on the detailed class registers.
- During our review of the District's DRTRS, the following was identified:
  - One student was reported as a Regular Education student who was in fact a special education student.
  - Eleven students reported on the DRTRS could not be located on the class register.
  - One student graduated in the previous year but was not properly removed from the system and was reported on the Private School Disabled count.
  - Four students selected for the nonpublic testing did not have a B7T on file at the District.
  - Two students were reported as Special Education students who were in fact regular education students.

***Recommendation:***

We suggest that the District strengthen its internal controls to ensure that the students listed on the ASSA and DRTRS reports are properly supported.

**Pupil Transportation**

Our audit procedures included a test of on-roll status as reported in the 2014-15 District Report of Transported Resident Students ("DRTRS"). The information that was included on the DRTRS was verified to the DRTRS Eligibility Summary Report with certain immaterial differences. The results of our procedures are presented in the Schedule of Audited Enrollments with exceptions noted in the ASSA section.

Our audit procedures also included a review on a test check basis of transportation related contracts and purchases. Based on their review, the District complied with proper bidding procedures and award of contracts relating to transportation. Based on our review, the bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in the review of transportation related purchases of goods and services.

The District maintained workpapers on the prescribed state forms or their equivalent.

**Other Matters**

***Finding 2015-009:***

During our testing over Information Technology procedures, it was noted that the District has maintained an active user list for all employees who have access to the financial and payroll systems. Specific procedures must occur for new employees to be added once given access, as well as to be removed once terminated. We examined terminated employees during the fiscal year and verified that they were no longer included on the active user listing as of June 30, 2015. During our testing, we noted three instances where employees who retired during the year were not promptly removed

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

from the active user listing and remained on the list until year-end. The District should proactively remove all terminated employees from the system on a timely basis.

***Recommendation:***

We suggest that the District implement a procedure that when an employee is terminated through human resources, that the IT department is informed and employees are concurrently removed as active users in both the financial and payroll systems

**Other Suggestions to Management**

***Escheat Property***

The District has previously identified and voided old outstanding checks and currently has recorded these amounts as other liabilities in the District's general ledger. The District should further investigate these amounts to ensure that they are appropriately classified as unclaimed property, and if so, remitted to the State of New Jersey

***Collection of employee share of health premiums during an unpaid FMLA/NJFLA leave***

It was noted during our audit that the District collects the employee share of health premiums while the employee is on a leave of absence either relating to the Family and Medical Leave Act or the New Jersey Family Leave Act while the employee utilizes sick and/or vacation time. However, after this paid time has been exhausted, if the employee remains on unpaid leave in accordance with the FMLA or NJFLA, the District regularly sends letters to these employees indicating that they will need to make arrangements to collect the employee's contribution for health benefit premiums. In accordance with FMLA law and New Jersey regulations, the District is permitted to collect any applicable employee share of health premiums even while the employee is on an unpaid leave of absence. The District should strengthen this process and should consider making arrangements before approving the employees' leave of absence relating to FMLA/NJFLA to collect the amount due for health premiums either by billing the employee, collecting the employee's share retroactively after the respective employee's return, or require the employee to pay prior to the approved leave of absence start date. Additionally, they should implement a plan to continuously track these employees to ensure that full reimbursement is collected by the District. This should further reduce future costs to the District.

***Contractual Agreements***

It was noted during our audit that the District had entered into a contract with a new Third Party Claim Administrator – Claims Resolution Corporation (CRC) for their self-insurance program. It was noted that the contract did not include a stipulation that would require CRC to have a Service Organization Control (SOC) Report. The District should include language in future contracts with CRC requiring them to obtain a SOC Report over the controls placed in operation and tests of operating effectiveness for the workers' compensation claims management function.

**Jersey City Public Schools  
Administrative Findings-Financial,  
Compliance and Performance**

***Pension Census Records***

During our testing of the census data and pension reporting, we noted several instances where the pensionable wages reported to the Division of Pensions could not be verified to the employees' contractual rate due to a lack of records kept in their personnel files from previous years. There were several instances where data reported to the Division of Pensions, such as date of birth, date of hire, and plan entrance date could not be verified to personnel files. Additionally, we noted instances where pension data was not maintained for terminated employees, and as the employee is no longer available to view in the online database once they are terminated, we were unable to verify certain information. The District should maintain copies of pension and termination information for several years as well as ensuring that all files remain in the employees' personnel file.

**Follow-up on Prior Year Findings**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations including findings. Corrective action has been taken on all prior year findings with the exception of the following, which are repeated in this year's recommendations. These comments that have been repeated are not considered material and are not considered to be of a substantive nature.

- Findings repeated relate to the ASSA and DRTRS submissions
- The District did not follow internal policies and procedures with respect to the removal of terminated employees from the monthly health benefit billings. During our testing of the health benefits invoices, we noted the District incurred costs for former employees that were no longer eligible for District health coverage.

**Acknowledgment**

We received the complete cooperation of all the officials of the School District and we greatly appreciate the courtesies extended to the members of the audit team.

SCHEDULE OF MEAL COUNT ACTIVITY

JERSEY CITY PUBLIC SCHOOLS

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -Federal  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Paid	150,960	150,960	150,960	-	\$ 0.30	
National School Lunch (Regular Rate)	Reduced	111,266	111,266	111,266	-	2.60	
National School Lunch (Regular Rate)	Free	2,208,923	2,208,923	2,208,923	-	3.00	
	TOTAL	<u>2,471,149</u>	<u>2,471,149</u>	<u>2,471,149</u>			<u>-</u>
National School Lunch (Severe Needs)	Seamless Summer Option	<u>102,945</u>	<u>102,945</u>	<u>102,945</u>	-	3.000	<u>-</u>
School Breakfast (Regular Rate)	Paid	2,335	2,335	2,335	-	0.280	-
	Reduced	371	371	371	-	1.320	-
	Free	4,595	4,595	4,595	-	1.620	-
	TOTAL	<u>7,301</u>	<u>7,301</u>	<u>7,301</u>			<u>-</u>
School Breakfast (Severe Needs)	Paid	347,452	347,452	347,452	-	0.280	
	Reduced	138,940	138,940	138,940	-	1.630	
	Free	2,356,055	2,356,055	2,356,055	-	1.930	
	TOTAL	<u>2,842,447</u>	<u>2,842,447</u>	<u>2,842,447</u>			<u>-</u>
School Breakfast (Severe Needs)	Seamless Summer Option	<u>98,001</u>	<u>98,001</u>	<u>98,001</u>	-	1.930	<u>-</u>
After School Snacks	Free (Area Eligible)	<u>353,940</u>	<u>353,940</u>	<u>353,940</u>	-	0.820	<u>-</u>
<b>Total Net (Over) Under Claim</b>							<u><u>-</u></u>

SCHEDULE OF MEAL COUNT ACTIVITY

JERSEY CITY PUBLIC SCHOOLS

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -STATE

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE (a)	(OVER) UNDER CLAIM (b)
State Reimbursement - National School Lunch (Regular Rate)	Paid	150,960	150,960	150,960	-	\$ 0.400	-
State Reimbursement - National School Lunch (Regular Rate)	Reduced	111,266	111,266	111,266	-	0.055	-
State Reimbursement - National School Lunch (Regular Rate)	Free	2,208,923	2,208,923	2,208,923	-	0.055	-
	<b>TOTAL</b>	<b>2,471,149</b>	<b>2,471,149</b>	<b>2,471,149</b>	<b>-</b>		<b>-</b>
<b>Total Net (Over) Under Claim</b>							<b>-</b>



JERSEY CITY PUBLIC SCHOOLS

NET CASH RESOURCE SCHEDULE

Proprietary Funds - Food Service  
FYE 2015

		Food Service B - 4/5	
<b><u>Net Cash Resources:</u></b>			
CAFR	*	<b>Current Assets</b>	
B-4		Cash & Cash Equiv.	\$ 611,798
B-4		Due from Other Gov'ts	1,155,426
B-4		Accounts Receivable	73,689
B-4		Due from Other Funds	-
B-4		Investments	-
CAFR		<b>Current Liabilities</b>	
B-4		Less Accounts Payable	(916,355)
B-4		Less Interfund Payable	(241,502)
B-4		Less Accrued Salaries & Wages	(122,422)
B-4		Less: Compensated Absences	(228,933)
		<b>Net Cash Resources</b>	<u><u>\$ 331,701</u></u> (A)

**Net Adj. Total Operating Expense:**

B-5	Tot. Operating Exp.	14,470,823	
B-5	Less Depreciation	(142,295)	
	Adj. Tot. Oper. Exp.	<u><u>\$ 14,328,528</u></u>	(B)

**Average Monthly Operating Expense:**

B / 10	<u><u>\$ 1,432,853</u></u>	(C)
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**Three times monthly Average:**

3 X C	<u><u>\$ 4,298,558</u></u>	(D)
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TOTAL IN BOX A	\$ 331,701
LESS TOTAL IN BOX D	\$ 4,298,558
NET	<u><u>\$ (3,966,857)</u></u>
From above:	
<b>A is greater than D, cash exceeds 3 X average monthly operating expenses.</b>	
<b>D is greater than A, cash does not exceed 3 X average monthly operating expenses.</b>	

\* Inventories are not to be included in total current assets.

SOURCE - USDA resource management comprehensive review form

JERSEY CITY PUBLIC SCHOOLS  
SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 15, 2014

	2015-16 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Full Day Preschool - 3 yrs	423		423		-		75		75		-					
Full Day Preschool - 4yrs	1,970		1,970		-		140		140		-					
Full Day Kindergarten	2,260		2,259		1		129		129		-					
One	2,209		2,205		4		59		59		-					
Two	2,079		2,078		1		88		88		-					
Three	1,928		1,929		(1)		91		91		-					
Four	1,706		1,706		-		104		104		-					
Five	1,693		1,694		(1)		85		85		-					
Six	1,617		1,616		1		29		29		-					
Seven	1,567		1,567		-		245		245		-					
Eight	1,567		1,568		(1)		45		45		-					
Nine	1,592		1,591		1		194		194		-					
Ten	1,459		1,458		1		179		179		-					
Eleven	1,312		1,312		-		230		230		-					
Twelve	1,522		1,521		1		462		462		-					
Post-Graduate	0		0		-		-		-		-					
Adult H.S. (15+CR.)	515		522		(7)		-		-		-					
Adult H.S. (1-14 CR.)	-		-		-		-		-		-					
Subtotal	25,419	-	25,419	-	-	-	2,155	-	2,155	-	-	-	-	-	-	-
Special Ed - Elementary	1,698		1,696		2		7		7		-		14	6	6	-
Special Ed - Middle School	964		964		-		9		9		-		37	17	17	-
Special Ed - High School	959		959		-		33		33		-		77	64	64	-
Subtotal	3,621	-	3,619	-	2	-	49	-	49	-	-	-	128	87	87	-
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	29,040	-	29,038	-	2	-	2,204	-	2,204	-	-	-	128	87	87	-
Percentage Error					0.01%	0.00%					0.00%	0.00%				0.00%

**JERSEY CITY PUBLIC SCHOOLS**  
**SCHEDULE OF AUDITED ENROLLMENTS**  
**APPLICATION FOR STATE SCHOOL AID SUMMARY**

ENROLLMENT AS OF OCTOBER 15, 2014

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification																																																																																																																																																																																																																																																																																																																																																				
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors																																																																																																																																																																																																																																																																																																																																																		
	Full Day Preschool - 3 yrs													Full Day Preschool - 4yrs													Full Day Kindergarten	1,595	1,595	-	27	26	1	227	227	-	77	55	22	One	1,656	1,656	-	19	17	2	261	261	-	71	67	4	Two	1,588	1,588	-	30	30	0	239	239	-	36	35	1	Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%		
Full Day Preschool - 4yrs													Full Day Kindergarten	1,595	1,595	-	27	26	1	227	227	-	77	55	22	One	1,656	1,656	-	19	17	2	261	261	-	71	67	4	Two	1,588	1,588	-	30	30	0	239	239	-	36	35	1	Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%													
Full Day Kindergarten	1,595	1,595	-	27	26	1	227	227	-	77	55	22	One	1,656	1,656	-	19	17	2	261	261	-	71	67	4	Two	1,588	1,588	-	30	30	0	239	239	-	36	35	1	Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																										
One	1,656	1,656	-	19	17	2	261	261	-	71	67	4	Two	1,588	1,588	-	30	30	0	239	239	-	36	35	1	Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																							
Two	1,588	1,588	-	30	30	0	239	239	-	36	35	1	Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																				
Three	1,514	1,514	-	30	30	0	178	178	-	-	-	-	Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																	
Four	1,319	1,319	-	24	23	1	125	125	-	-	-	-	Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																														
Five	1,312	1,312	-	30	30	0	100	100	-	-	-	-	Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																											
Six	1,212	1,212	-	15	14	1	112	112	-	-	-	-	Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																								
Seven	1,187	1,187	-	20	19	1	92	92	-	-	-	-	Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																					
Eight	1,140	1,140	-	26	24	2	108	108	-	-	-	-	Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																		
Nine	1,062	1,062	-	15	15	0	126	126	-	-	-	-	Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																															
Ten	829	829	-	15	15	0	113	113	-	-	-	-	Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																												
Eleven	706	706	-	8	7	1	88	88	-	-	-	-	Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																									
Twelve	734	734	-	12	12	0	95	95	-	-	-	-	Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																						
Post-Graduate	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																			
Adult H.S. (15+CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																
Adult H.S. (1-14 CR.)	-	-	-	-	-	-	-	-	-	-	-	-	Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																													
Subtotal	15,854	15,854	-	271	262	9	1,864	1,864	-	184	157	27	Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																										
Special Ed - Elementary	1,330	1,330	-	28	27	1	79	79	-	39	23	16	Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																																							
Special Ed - Middle	772	772	-	9	9	0	25	25	-	-	-	-	Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																																																				
Special Ed - High	664	664	-	14	13	1	20	20	-	-	-	-	Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																																																																	
Subtotal	2,766	2,766	-	51	49	2	124	124	-	39	23	16	Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																																																																														
Co. Voc. - Regular	-	-	-	-	-	-	-	-	-	-	-	-	Co. Voc. Ft. Post Sec.	-	-	-	-	-	-	-	-	-	-	-	-	Totals	18,620	18,620	-	322	311	11	1,988	1,988	-	223	180	43	Percentage Error			0.00%			3.42%			0.00%			19.28%																																																																																																																																																																																																																																																																																																											
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	Transportation						Reported	Recalculated
	Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors		
Reg. - Public Schools	2,072	2,072	0	140	127	12	2.91	2.93
Reg -SpEd	790	779	11	68	68	2	2.91	2.93
Transported - Non-Public	799	799	0	58	54	4	4.8	4.7
Special Ed Spec	498	509	-11	37	36	1		
Totals	4,159	4,159	-	303	285	19		
Percentage Error			0.00%			6.27%		

JERSEY CITY PUBLIC SCHOOLS

SCHEDULE OF AUDITED ENROLLMENTS  
APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2014

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool - 3 yrs	-	-	-			
Full Day Preschool - 4yrs	-	-	-			
Full Day Kindergarten	132	132	-			0
One	89	89	-	30	18	12
Two	68	68	-	20	19	1
Three	45	45	-	4	4	0
Four	32	32	-	-	-	0
Five	31	31	-	-	-	0
Six	24	24	-	-	-	0
Seven	28	28	-	-	-	0
Eight	20	20	-	-	-	0
Nine	67	67	-	-	-	0
Ten	59	59	-	-	-	0
Eleven	49	49	-	-	-	0
Twelve	80	80	-	-	-	0
Post-Graduate	-	-	-	-	-	
Adult H.S. (15+CR.)	-	-	-	-	-	
Adult H.S. (1-14 CR.)	-	-	-	-	-	
Subtotal	<u>724</u>	<u>724</u>	<u>0</u>	<u>54</u>	<u>41</u>	<u>13</u>
Special Ed - Elementary	26	26	-	14	5	9
Special Ed - Middle	2	2	-	-	-	-
Special Ed - High	5	5	-	-	-	-
Subtotal	<u>33</u>	<u>33</u>	<u>0</u>	<u>14</u>	<u>5</u>	<u>9</u>
Co. Voc. - Regular	-	-	-	-	-	-
Co. Voc. Ft. Post Sec.	-	-	-	-	-	-
Totals	<u>757</u>	<u>757</u>	<u>-</u>	<u>68</u>	<u>46</u>	<u>22</u>
Percentage Error			<u>0.00%</u>			<u>32.35%</u>

JERSEY CITY PUBLIC SCHOOLS  
EXCESS SURPLUS CALCULATION

JUNE 30, 2015

SECTION I

**A. 2% Calculation of Excess Surplus**

2014-15 Total General Fund Expenditures Reported on Exhibit C-1	\$ 583,012,836 (A)
Increased by Applicable Operating Transfers	
Transfer from Capital Outlay to Capital Projects	\$ _____ - (A1a)
Transfer from Capital Reserve to Capital Projects	\$ _____ - (A1a)
Transfer from G/F to SRF for Preschool - Regular	\$ _____ - (A1a)
Transfer from G/F to SRF for Preschool - Inclusion	\$ _____ - (A1a)
Less: Expenditures Allocated to Restricted Federal Resources as Reported on Exhibit D-2	\$ 4,358,268 (A1b)
2014-15 Adjusted General Fund and Other State Expenditures [(A)+(A1a)-(A1b)]	<u>\$ 578,654,568 (A2)</u>
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ 54,025,812 (A3)
Assets Acquired Under Capital Leases:	
General Fund 10 Assets Acquired Under Capital Leases reported on Exhibit C-1a	\$ _____ - (A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired under Capital Leases:	
Assets Acquired Under Capital Leases in Fund 15 reported on Exhibit C-1a	\$ _____ - (A5)
Combined General Fund Contribution & State Resources Percent of Fund 15 Resources Reported on Exhibit D-2	98.45% (A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	\$ _____ - (A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	<u>\$ _____ - (A8)</u>
2014-15 General Fund Expenditures [(A2)-(A3)-(A8)]	<u>\$ 524,628,756 (A9)</u>
2% of Adjusted 2014-15 General Fund Expenditures [(A9) times .02]	<u>\$ 10,492,575 (A10)</u>
Enter Greater of (A10) or \$250,000	<u>\$ 10,492,575 (A11)</u>
Increased by: Allowable Adjustment*	<u>\$ 765,945 (K)</u>
Maximum Unassigned Fund Balance [(A11) + (K)]	<u>\$ 11,258,520 (M)</u>

JERSEY CITY PUBLIC SCHOOLS  
EXCESS SURPLUS CALCULATION

JUNE 30, 2015

SECTION 2

Total General Fund - Fund Balances at June 30, 2015 (Per CAFR Budgetary Comparison Schedule C-1)	\$ 86,703,732 (C)
Decreased by:	
Year-end Encumbrances	\$ 11,023,858 (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ - (C2)
Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ 12,468,765 (C3)
Other Restricted/Reserved Fund Balances****	\$ 3,262,608 (C4)
Assigned - Designated for Subsequent Year's Expenditures	\$ 20,026,424 (C5)
 Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	 <u>\$ 39,922,077 (U)</u>

SECTION 3

Restricted Fund Balance - Excess Surplus *** [(U1)-(M)] IF NEGATIVE ENTER -0-	\$ 28,663,557 (E)
Restricted Excess Surplus - Designated for Subsequent Year's Expenditures **	\$ 12,468,765 (C3)
Restricted Excess Surplus *** [(E)]	\$ 28,663,557 (E)
 Total [(C3)+(E)]	 <u>\$ 41,132,322 (D)</u>

Footnotes:

- \* This adjustment line (line (K) as detailed below) is to be utilized for Impact Aid, Sale, Lease-back, Extraordinary Aid, Additional Nonpublic School Transportation Aid, and recognized current year School Bus Advertising Revenue, if applicable. Extraordinary Aid and Additional Nonpublic School Transportation Aid for 2014-15 received after June 30 is limited to the amount of revenue recognized in the audit year that was not appropriated.

Detail of Allowable Adjustments

Impact Aid	\$ - (H)
Sale & Lease-back	\$ - (I)
Extraordinary Aid	\$ 627,093 (J1)
Additional Nonpublic School Transportation Aid	\$ 138,852 (J2)
Current Year School Bus Advertising Revenue Recognized	\$ - (J3)
Family Crisis Transportation Aid	\$ - (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)]	 <u>\$ 765,945 (K)</u>

JERSEY CITY PUBLIC SCHOOLS

EXCESS SURPLUS CALCULATION

JUNE 30, 2015

\*\* This amount represents the June 30, 2014 Excess Surplus (C3 above) and should be included on the 2014-15 the Audit Summary Worksheet Line 90031.

\*\*\* This amount represents the June 30, 2015 Excess Surplus and must agree to the June 30, 2015 CAFR and be reported in the 2014-15 Audit Summary Worksheet Line 90030.

\*\*\*\* Amount for Other Restricted/Reserved Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant to the Commissioner for Finance prior to September 30.

- (N-1) Capital reserve at June 30, 2015.
- (N-2) Maintenance reserve minimum required under EFCFA.
- (N-3) Tuition reserve at June 30, 2015.
- (N-4) Emergency reserve at June 30, 2015.
- (N-5) School bus fuel offset reserve - current year - June 30, 2015
- (N-6) School bus fuel offset reserve - prior year - June 30, 2015
- (N-7) Impact Aid general fund reserve at June 30, 2015
- (N-8) Impact Aid capital fund reserve at June 30, 2015

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve (N-1)	\$	3,262,608
Maintenance reserve (N-2)	\$	-
Tuition reserve (N-3)	\$	-
Emergency reserve (N-4)	\$	-
School Bus Advertising 50% Fuel Offset Reserve - current year (N-5)	\$	-
School Bus Advertising 50% Fuel Offset Reserve - prior year (N-6)	\$	-
Impact Aid General Fund Reserve (Sections 8002 and 8003) (N-7)	\$	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) (N-8)	\$	-
<b>[Other Restricted/Reserved Fund Balance not noted above]****</b>	<b>\$</b>	<b>-</b>
<b>Total Other Restricted/Reserved Fund Balance</b>	<b>\$</b>	<b>3,262,608 (C4)</b>