



Student artwork by Tenzin Lhamo, Jersey City Arts/McNair Academic High School

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING JUNE 30, 2016

DR. MARCIA V. LYLES, SUPERINTENDENT OF SCHOOLS
MS. VIDYA GANGADIN, 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, 2016

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

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Organizational Chart	25
Roster of Officials	26
Consultants, Independent Auditors and Advisors	27
Certificate of Achievement for Excellence in Financial Reporting - Government Finance Officers Association	28
Certificate of Excellence in Financial Reporting - Association of School Business Officials International	29
FINANCIAL SECTION	
Independent Auditors' Report	30
Required Supplementary Information – Part I	
Management's Discussion and Analysis	33
Basic Financial Statements	
Government-Wide Financial Statements:	
A-1 Statement of Net Position	42
A-2 Statement of Activities	43
Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	44
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	45
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	46
Proprietary Funds:	
B-4 Combining Statements of Net Position	47
B-5 Combining Statements of Revenues, Expenses and Changes in Fund Net Position	48
B-6 Combining Statements of Cash Flows	49
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	50
B-8 Statement of Changes in Fiduciary Net Position	51
Notes to the Basic Financial Statements	52
Required Supplementary Information – Part II	
Schedules and Note Related to Accounting and Reporting for Pensions (GASB 68 and 71):	
Schedule of the District's Proportionate Share of the Net Pension Liability – Public Employee's Retirement System (PERS)	97
Schedule of District Contributions – Public Employee's Retirement System (PERS)	98

Required Supplementary Information – Part II (continued)

Schedule of State’s Proportionate Share of the Net Pension Liability associated with the District – Teacher’s Pension and Annuity Fund (TPAF)	99
Notes to Required Supplementary Information	100

Required Supplementary Information – Part III

Budgetary Comparison Schedules:

C-1	Budgetary Comparison Schedule – General Fund (Budgetary Basis)	101
C-1a	Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund (Budgetary Basis)	110
C-2	Budgetary Comparison Schedule – Special Revenue Fund (Budgetary Basis)	124

Note to Required Supplementary Information

C-3	Budget to GAAP Reconciliation	125
-----	-------------------------------	-----

Supplementary Information

School Based Budget Schedules:

D-1	Combining Balance Sheet (Budgetary Basis)	126
D-2	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	127
D-2a through D-2ak	Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual - Schools	128
D-3	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	165
D-3a through D-3ak	Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	169

Special Revenue Fund:

E-1	Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	248
E-2	Schedule of Preschool Education Aid Expenditures – Budgetary Basis	257

Capital Projects Fund:

F-1	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	258
F-1a through F-1s	Schedule of Project Revenues, Expenditures, Project Balances and Project Status – Budgetary Basis –	259
F-2	Summary Schedule of Project Expenditures – Budgetary Basis	278

Supplementary Information (continued)

Proprietary Funds:

Enterprise Funds:

G-1	Combining Statements of Net Position	279
	Combining Statements of Revenues, Expenses and Changes in Fund Net	
G-2	Position	280
G-3	Combining Statements of Cash Flows	281

Internal Service Fund:

G-4	Combining Statements of Net Position	283
G-5	Combining Statements of Revenues, Expenses and Changes in Fund Net	
	Position	284
G-6	Combining Statements of Cash Flows	285

Fiduciary Funds:

H-1	Combining Statement of Fiduciary Net Position	286
H-2	Combining Statement of Changes in Fiduciary Net Position	287
H-3	Schedule of Cash Receipts and Cash Disbursements – Student Activity	
	Agency Fund	288
H-4	Schedule of Cash Receipts and Cash Disbursements – Payroll Agency Fund	290

Long-Term Debt:

I-2	Schedule of Obligations Under Capital Leases	291
-----	--	-----

STATISTICAL SECTION (Unaudited) – Other Information

Introduction to the Statistical Section

Financial Trends:

J-1	Net Position by Component	292
J-2	Changes in Net Position	293
J-3	Fund Balances – Governmental Funds	294
J-4	Changes in Fund Balances – Governmental Funds	295
J-5	General Fund Other Local Revenue by Source	296

Revenue Capacity:

J-6	Assessed Value and Estimated Actual Value of Taxable Property	297
J-7	Direct and Overlapping Property Tax Rates	298
J-8	Principal Property Taxpayers	299
J-9	Property Tax Levies and Collections (Current Year and Nine Years Ago)	300

Debt Capacity:

J-10	Ratios of Outstanding Debt by Type	301
J-11	Ratios of General Bonded Debt Outstanding	302
J-12	Direct and Overlapping Governmental Activities Debt	303
J-13	Legal Debt Margin Information	304

STATISTICAL SECTION (Unaudited) – Other Information (continued)

	Demographic and Economic Information:	
J-14	Demographic and Economic Statistics	305
J-15	Principal Employers	306
	Operating Information:	
J-16	Full-time Equivalent District Employees by Function/Program	307
J-17	Operating Statistics	308
J-18	School Building Information	309
J-19	Schedule of Required Maintenance for School Facilities	312
J-20	Insurance Schedule	313

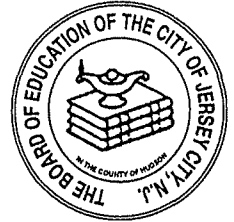
SINGLE AUDIT SECTION

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 <i>Government Auditing Standards</i>	314
K-2	Report on Compliance For Each Major Federal and State Program and Internal Control Over Compliance Required by The Uniform Guidance and New Jersey OMB 15-08	316
K-3	Schedule A–Schedule of Expenditures of Federal Awards – Supplementary Information	318
K-4	Schedule B–Schedule of Expenditures of State Financial Assistance – Supplementary Information	322
K-5	Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	324
K-6	Schedule of Findings and Questioned Costs – Part I – Summary of Auditors’ Results	326
K-7	Schedule of Findings and Questioned Costs – Parts II and III – Schedule of Financial Statement Findings and Federal and State Award Findings and Questioned Costs	328
K-8	Summary Schedule of Prior Year Audit Findings	332

Introductory Section



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



December 5, 2016

President Vidya Gangadin
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, 2016, 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, 2016, 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, the Uniform Guidance and the New Jersey State Treasury Circular Letter 15-08 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 the Uniform Guidance and New Jersey Circular 15-08 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, 2016, the District transferred \$58,993,237 to the charter schools within the City boundaries. Charter school enrollment continues to increase and the pass through dollar amount pursuant to the NJ Department of Education is \$63,102,965 for the 2016-2017 school year. It is projected that the pass through dollar amount will also continue to increase in the coming years.

**Student Enrollment
Charter Schools**

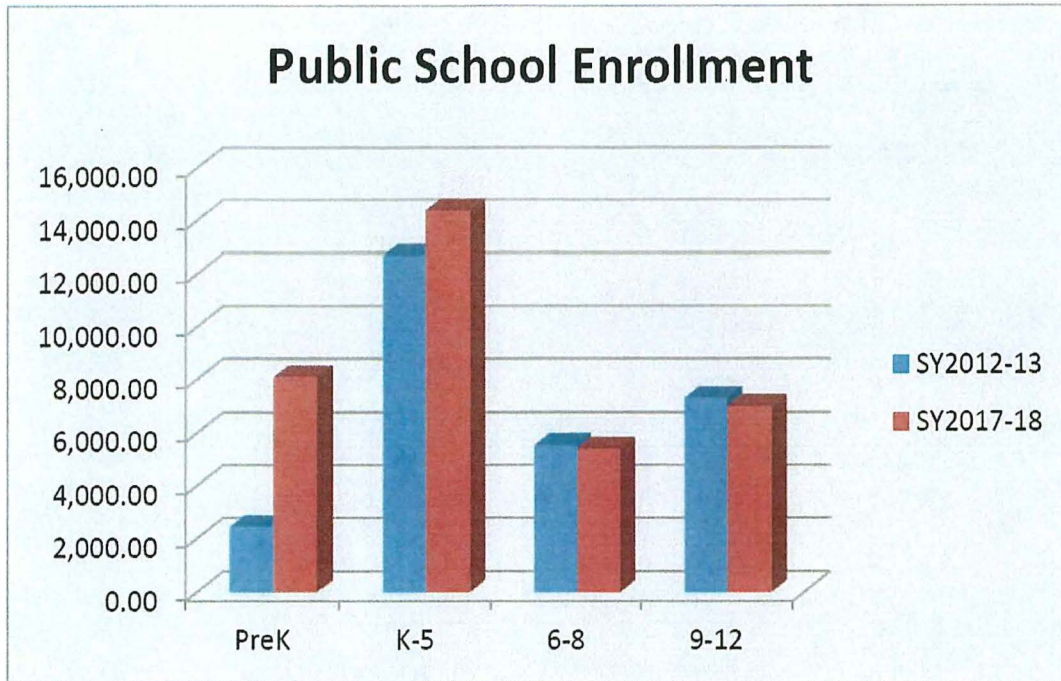
<u>School Year</u>	<u>Student Enrollment</u>	<u>Pass Through Amount</u>	<u>Student % Change</u>
2016-2017	5,856	\$63,102,965	7.00%
2015-2016	5,473	\$58,993,237	19.01%
2014-2015	4,599	\$53,112,692	11.40%
2013-2014	4,128	\$47,474,294	3.93%
2012-2013	3,972	\$45,761,298	9.12%
2011-2012	3,640	\$38,301,842	22.82%

The District enrolled 30,532 students in the 2015-2016 school year, which is 1,480 students above the previous year's enrollment. The increase in student enrollment can be attributed to growth in the Pre-K population. The following details the student enrollment of the District over the last ten years.

**Student Enrollment
Last Ten Years**

School Year	Student Enrollment	Percent Change
2015-2016	30,532	5.10%
2014-2015	29,052	2.39%
2013-2014	28,374	0.73%
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%

The most recent demographic study 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) was submitted by Urbannomics on July 19, 2013. 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 Pre-K 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 housed in community facilities. The Pre-K 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. Simultaneously, 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 in 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 (as of 2015):

NEW DEVELOPMENT IN JERSEY CITY

	LOCATION	HOUSING UNITS	OFFICE/ OTHER SF.	RETAIL SF.	HOTEL UNITS	INDUST SF.
RECENTLY COMPLETED	Liberty Harbor N	612	41,000	20,000		
	Newport	158		5,000		
	Downtown	1,149		24,500		
	Journal Square	1,420		22,500		
	Waterfront	1,204		37,900		
	West Waterfront					878,264
	TOTAL	4,543	41,000	109,900	0	878,264
IN CONSTRUCTION	Liberty Harbor N	681		37,100		
	Downtown	1,124		35,000	152	
	Journal Square	1,216		18,000		
	Waterfront	2,172		84,853	250	
	TOTAL	5,193	0	174,953	402	0
5 YEAR PROJECTION APPROVED PROJECTS	Liberty Harbor N	1,895	15,000	61,164	276	
	Newport	816		16,600		
	Downtown	4,502		88,800	87	
	Journal Square	369	55,850			
	Liberty State Pk	36				
	City Wide	375				
	Canal Crossing	130				
TOTAL	8,123	70,850	166,564	363	0	
15 YEAR PROJECTION *APPROVED **900 UNITS APPROVED	Liberty Harbor N	1,614				
	Newport	600	600,000			
	Downtown	2,429	3,300	55,590	184	
	** Journal Square	2,879		100,150		
	*Waterfront	2,102	1,816,385	46,700		
	West Waterfront	1,000				
	Liberty State Pk	1,250				
	Canal Crossing	300				
	Morris Canal	300				
	Grand Jersey	1,000	40,000			
	Ongoing City Wide	1,000				
	TOTAL	14,474	2,459,685	202,440	184	0
GRAND TOTAL	32,333	2,571,535	653,857	949	878,264	

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 the enrollment forecast period is far more robust and the Jersey City Department of Planning has identified more than 10,000 housing units proposed or approved for future development (Source: Jersey City Department of Planning).

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 2015-2016 was 30,532, an increase of 5.10% from 2014-2015.

The Jersey City Public Schools operates forty-six school buildings ranging in age from one to one hundred twenty-four years old which includes thirty-one elementary schools, three middle schools, 2 schools for special education students, an additional 3 early childhood centers and six high schools (two high schools having a separate building for freshmen academies and one high school a separate athletic building). 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 repealed, was a response by the incumbent Governor and Legislature to the New Jersey Supreme Court decision in "Abbott II", the second decision in the now long-standing school finance case of "Abbott vs. Burke." This decision, 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 of New Jersey's response to the next decision, Abbott III order directing the Legislature to adopt another funding law by September 1996 in order to "assure substantial equivalence between the special needs districts and the richer districts in expenditures per pupil" 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 and, it too, was determined to be unconstitutional.

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. Following many years of supplemental litigation, in 2008, the Legislature adopted the School Funding Reform Act (SFRA), the third school funding law since 1990 designed to comply with the Abbott rulings. The SFRA formula provided a unified approach to school funding and was designed to allocate similar resources to similarly situated students, no matter where they lived. Over the past several years the State of New Jersey has underfunded SFRA. The last Abbott Supreme Court funding decision was Abbott 1 in 2011. Pursuant to research and analysis conducted by the New Jersey Education Law Center the Jersey City Public Schools was underfunded in fiscal years 2010-2014 by \$32 million dollars.

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). However, more recent projections are showing a reduction in fund balance given the insignificant increase in state aid and the increases to the district for expenditures due to medical benefits (7% increase as of January 2016) and projected (NJ DOE) tuition payments for charter schools (increase of 11.07% from 14-15 to 15-16 school year) that totals \$5,880,545.00.

Revenue Source:

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Anticipated 2016-2017
State Aid	380,342,986	373,883,531	372,170,535	367,144,280	361,263,732	357,462,604
Charter Schools	38,301,842	45,761,298	47,474,294	53,112,692	58,993,237	63,102,965
State Grants	67,454,219	67,965,154	68,897,476	72,045,056	70,673,894	75,347,876
Federal Aid	47,431,247	34,284,800	25,135,999	27,458,408	28,300,095	28,560,212
Tax Levy	104,359,519	106,446,709	108,336,848	109,961,901	112,161,139	114,404,361
Reappropriated Fund Balance	15,000,000	30,000,000	36,000,000	32,904,327	31,750,000	31,750,000
Other Local Revenue	1,988,833	2,988,833	1,988,833	1,988,833	1,965,486	1,972,440
Total	654,878,646	661,330,325	660,003,985	664,615,497	665,107,583	672,600,458

% of Increase / decrease

State Aid	-1.70%	-0.46%	-1.35%	-1.60%	-1.05%
Charter Schools	19.48%	3.74%	11.88%	11.07%	6.97%
State Grants	0.76%	1.37%	4.57%	-1.90%	6.61%
Federal Aid	-27.72%	-26.68%	9.24%	3.07%	0.92%
Tax Levy	2.00%	1.78%	1.50%	2.00%	2.00%
Fund Balance	100.00%	20.00%	-8.60%	-3.51%	0.00%
Other Local Revenue	50.28%	-33.46%	0.00%	-1.17%	0.35%
TOTAL	0.99%	-0.20%	0.70%	0.07%	1.13%

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 2015-2016 fiscal school year and projections were used for the remaining two fiscal school years maintaining a conservative projection of fund balance given the flat funded assumptions of state aid (see "Projected Future Revenues" table).

There is a projection of a shortfall in fund balance of \$11,750.00 for fiscal year 2017-2018. Efforts continue 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.

**Jersey City Public School
Projected Future Revenues**

FUND 10-20							
Revenue Source: (Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)							
	<u>Actual 2015-2016</u>	<u>%</u>	<u>Actual 2016-2017</u>	<u>%</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>	
State Aid	361,263,732	54.32%	357,462,604	53.15%	(3,801,128)	-1.05%	
Charter Schools	58,993,237	8.87%	63,102,965	9.38%	4,109,728	6.97%	
State Grants	70,673,894	10.63%	75,347,876	11.20%	4,673,982	6.61%	
Federal Aid	28,300,095	4.25%	28,560,212	4.25%	260,117	0.92%	
Tax Levy	112,161,139	16.86%	114,404,361	17.01%	2,243,222	2.00%	
Reappropriated Fund Balance	31,750,000	4.77%	31,750,000	4.72%	0	0.00%	
Other Local Revenue	1,965,486	0.30%	1,972,440	0.29%	6,954	0.35%	
Total	665,107,583	100.00%	672,600,458	100.00%	7,492,875	1.13%	

FUND 10-20							
Revenue Source: (Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)							
	<u>2016-2017</u>	<u>%</u>	<u>2017-2018</u>	<u>%</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>	
State Aid	357,462,604	53.15%	351,543,546	53.01%	(5,919,058)	-1.66%	
Charter Schools	63,102,965	9.38%	69,022,023	10.41%	5,919,058	9.38%	
State Grants	75,347,876	11.20%	75,347,876	11.36%	0	0.00%	
Federal Aid	28,560,212	4.25%	28,560,212	4.31%	0	0.00%	
Tax Levy	114,404,361	17.01%	116,692,449	17.60%	2,288,088	2.00%	
Reappropriated Fund Balance	31,750,000	4.72%	20,000,000	3.02%	(11,750,000)	-37.01%	
Other Local Revenue	1,972,440	0.29%	1,965,486	0.30%	(6,954)	-0.35%	
Total	672,600,458	100.00%	663,131,592	100.00%	(9,468,866)	-1.41%	

FUND 10-20							
Revenue Source: (Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)							
	<u>2017-2018</u>	<u>%</u>	<u>2018-2019</u>	<u>%</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>	
State Aid	351,543,546	53.01%	345,069,280	52.25%	(6,474,266)	-1.84%	
Charter Schools	69,022,023	10.41%	75,496,289	11.43%	6,474,266	9.38%	
State Grants	75,347,876	11.36%	75,347,876	11.41%	0	0.00%	
Federal Aid	28,560,212	4.31%	28,560,212	4.32%	0	0.00%	
Tax Levy	116,692,449	17.60%	119,026,297	18.02%	2,333,848	2.00%	
Reappropriated Fund Balance	20,000,000	3.02%	15,000,000	2.27%	(5,000,000)	-25.00%	
Other Local Revenue	1,965,486	0.30%	1,965,486	0.30%	0	0.00%	
Total	663,131,592	100.00%	660,465,440	100.00%	(2,666,152)	-0.40%	

FUND 10-20							
Revenue Source: (Assumes 2% Tax Levy Increase/0% State Aid & Federal Increase/Fund Balance Reduction)							
	<u>2018-2019</u>	<u>%</u>	<u>2019-2020</u>	<u>%</u>	<u>Increase/ (Decrease)</u>	<u>% Change</u>	
State Aid	345,069,280	52.25%	337,987,728	51.38%	(7,081,552)	-2.05%	
Charter Schools	75,496,289	11.43%	82,577,841	12.55%	7,081,552	9.38%	
State Grants	75,347,876	11.41%	75,347,876	11.45%	0	0.00%	
Federal Aid	28,560,212	4.32%	28,560,212	4.34%	0	0.00%	
Tax Levy	119,026,297	18.02%	121,406,823	18.46%	2,380,526	2.00%	
Reappropriated Fund Balance	15,000,000	2.27%	10,000,000	1.52%	(5,000,000)	-33.33%	
Other Local Revenue	1,965,486	0.30%	1,965,486	0.30%	0	0.00%	
Total	660,465,440	100.00%	657,845,966	100.00%	(2,619,474)	-0.40%	

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 of 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 are the current union contract negotiation (all unions) that were ratified and will also increase the projected budget shortfalls going forward.

The New Jersey School Boards Association (July 24, 2014) has reported the following county and state averages for settlement agreements that cover a three year period;

SETTLEMENT RATE PERCENTAGE INCREASES-BY COUNTY*

	2013-14	2014-15	2015-16
ATLANTIC	2.52	2.76	2.7
BERGEN	2.28	2.64	2.35
BURLINGTON	2.44	2.58	2.72
CAMDEN	2.5	2.6	2.73
CAPE MAY	2.15	2.15	2.37
CUMBERLAND	2.24	2.24	2.48
ESSEX	1.98	2.31	2.24
GLOUCESTER	2.49	2.5	2.42
HUDSON	2.52	2.5	2.5
HUNTERDON	2.16	2.4	3.18
MERCER	2.44	2.35	2.3
MIDDLESEX	2.35	2.41	2.44
MONMOUTH	2.41	2.43	2.55
MORRIS	2.05	2.28	2.48
OCEAN	2.3	2.41	2.18
PASSAIC	2.23	2.32	2.3
SALEM	2.36	2.41	2.54
SOMERSET	2.32	2.34	2.18
SUSSEX	2.01	1.96	2.29
UNION	2.02	2.2	2.28
WARREN	2.26	2.31	2.41
COMMULATIVE AVERAGE	2.29	2.41	2.47
*Note: All settlement information is reported to the NJSAB through surveys of the district administrative offices. Districts are requested to report settlements inclusive of increment and any increases in longevity. However, the settlement figures do not include any savings or additional costs associated with changes to fringe benefits.			

Source: New Jersey School Boards Association / July 24, 2014

The district completed negotiations for salary raises for fiscal years 2013-2014, 2014-2015, 2015-2016 and 2016-2017 with the majority of the unions by June of 2015. On October 2015 the Local 2262 Union contract was ratified by the School Board. The largest union within this group was the Jersey City Education Association (JCEA). The following table shows the ratified salary increases for the various unions.

UNION CONTRACT PERCENTAGE AGREEMENTS						
	JCEA (Teachers)	PPA (Aides)	NCASA (Non Instructional Supervisors)	ESA (Clerks)	2262 (Trades, Custodians, Security, Food Service)	PSA (Principals / Supervisors)
2013-2014	0.9380%	2.7000%	2.7000%	2.7000%	2.7000%	2.4000%
2014-2015	2.2920%	2.7000%	2.7000%	2.7000%	2.7000%	0.5000%
2015-2016	2.9300%	2.7000%	2.7000%	2.7000%	2.7000%	2.9000%
2016-2017	4.4670%	2.7000%	2.7000%	2.7000%	2.7000%	
Average	2.7%	2.7%	2.7%	2.7%	2.7%	1.9%

A comparison of the Jersey City Public Schools ratified raises for teachers against the average salary increase for teachers in Hudson County and the State average places the ratified agreement for Jersey City Public School teachers at a higher percentage (over the period of time of the contract). The challenge for budget development in school year 2016-2017 will be absorbing the largest salary increase at a percentage point of 4.467 which translates to approximately eleven (11) million dollars (see table below).

TEACHER CONTRACT PERCENTAGE AGREEMENTS			
	JERSEY CITY EDUCATION ASSOCIATION (Teachers)	*Hudson County	*State Commulative Average
2013-2014	0.9380%	2.5200%	2.2900%
2014-2015	2.2920%	2.5000%	2.4100%
2015-2016	2.9300%	2.5000%	2.4700%
2016-2017	4.4670%		
Average	2.7%	2.5%	2.4%
*Source: New Jersey School Boards Association July 2014			

At the present time, the district is negotiating contracts with Local 2262 for part time employees, PSA for administrators (principals and supervisors) and preparing for new rounds of negotiation with the JCEA (teacher's union). 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 51 buildings. 3 buildings are early childhood centers, 1 building houses central administration and 46 are school buildings. Of the 46 school buildings, 14 (30%) of these buildings are over 100 years old. Another 11 (24%) buildings are over 75 years old, 8 (17%) buildings are over 50 years old. Over 70% of school buildings are over 50 years and the attention to maintain these aging facilities are extremely challenging. An effort continues 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.

The district 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 following table (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	\$850,000
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
PS287	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- 190109	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
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
8 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 \$49,745,000.00 (million) 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 (correspondence requesting assistance sent to SDA on February 26, 2014) on developing a plan of to fund the improvements. The last time the district received funding from the SDA for these types of emergent projects was in 2011. Complicating this situation are recent revelations that the SDA's funding for emergent projects has dried up ("Paterson school district faces 'serious problem' now that state emergency repair fund is empty", November 11, 2014, NJ Advance Media for NJ.com).

SDA budget documents indicate that nearly all of the current funding has been spent or committed. The Education Law Center recently (November 2, 2015) called upon the Attorney General, Commissioner of Education and Director of NJ SDA to seek additional bonding authority from the legislature in order to advance needed projects, both new and emergent.

During the month of September 2016 the NJ SDA requested the district to submit another list of emergent projects for consideration. The district submitted the list below pursuant to their request:

SCHOOL NAME	PROJECT TYPE CATEGORY	ESTIMATED COST
Liberty High School	Structural - Fire Escape	\$575,000.00
PS#20	Structural - Fire Escape	\$90,000.00
PS#33	Structural - Fire Escape	\$575,000.00
PS#6	Building Envelop (water infiltration issues only) - Roof	\$1,174,375.00
Lincoln Hish School	Building Envelop (water infiltration issues only) - Roof	\$1,914,725.00
Administrative Offices	Building Envelop (water infiltration issues only) - Masonry	\$2,300,000.00
PS#39	Building Envelop (water infiltration issues only) - Windows	\$2,211,450.00
PS#20	Mechanical System - Boiler	\$549,000.00
PS#14	Building Envelop (water infiltration issues only) - Windows	\$1,300,000.00
PS#8	Mechanical System - Boiler	\$741,000.00
Renaissance Academy	Mechanical System - Boiler	\$454,000.00
PS#30	Building Envelop (water infiltration issues only) - Roof	\$654,900.00
PS#14	Building Envelop (water infiltration issues only) - Roof	\$958,750.00
PS#37	Building Envelop (water infiltration issues only) - Windows	\$2,000,000.00
PS#33	Building Envelop (water infiltration issues only) - Windows	\$2,000,000.00
PS#30	Building Envelop (water infiltration issues only) - Windows	\$1,217,850.00
PS#23	Building Envelop (water infiltration issues only) - Windows	\$2,000,000.00
PS#22	Building Envelop (water infiltration issues only) - Windows	\$2,094,000.00
PS#29	Mechanical System - Boiler	\$549,000.00
PS#39	Mechanical System - Boiler	\$789,000.00
PS#41	Building Envelop (water infiltration issues only) - Roof	\$1,738,900.00
PS#29	Building Envelop (water infiltration issues only) - Roof	\$1,000,000.00
PS#24	Building Envelop (water infiltration issues only) - Roof	\$895,500.00
Renaissance Academy	Building Envelop (water infiltration issues only) - Roof	\$1,000,000.00

The above list was submitted acknowledging that an earlier list of projects submitted back in 2011 has not been closed out. This most recent list of emergent projects has an estimated cost of \$28,782,450. Discussion will continue with the NJ SDA on the funding of all emergent projects.

4.) MAJOR INITIATIVES:

In 2013-14, the Jersey City Public Schools initiated the development of a Strategic Plan to guide the District's work over the next three years focused on addressing five goals:

- We will prepare our students for college and career.
- The district will drive academic achievement using data to inform instructional practices.
- The district will develop an effective system of support and accountability that enables the recruitment, retention, and development of strong educators.
- The district will align the form and function of all systems to meet the needs of staff, schools and classrooms.
- The district will authentically engage families and the community in supporting schools and advancing the academic achievement of all students.

The Strategic Planning process was comprehensive and included a thorough analysis of the District's academic and financial data as well as numerous interviews, focus-groups and community feedback sessions and surveys of community members, administrators and faculty. The Strategic Plan was accepted by the Board in the Spring of 2014 and guided the district's work in 2014-15. Below is a description of the major initiatives underway aligned to the Strategic Plan.

We will prepare our students for college and career.

- Increased College Awareness and Preparation
 - Established partnership with the College Board through the Expansion of Springboard College Prep Curriculum to grades 6, 7, 8,9 and 11 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. Additionally, the district Grade 8 PSAT in its P/SAT day where all high school students take either the PSAT or the SAT.
 - Use National Student Clearinghouse to track college persistence data
 - Expanded CTE offerings at all comprehensive high schools to include Global Logistics, Green Programs of Study, Landscaping, and Health Services
- Continued implementation of PARCC assessments
 - Assured technological readiness for PARCC
 - Wi-Fi in all schools
 - Purchased materials and tools to support implementation in the classroom.
- Identified and implemented pivotal instructional innovations
 - Expanded partnership with Liberty Science Center to create an innovative elementary Science, Technology, Engineering and Math (STEM) Program. This program exposes 3rd and 4th graders to rich STEM activities at Liberty Science Center while teachers are provided deeper professional development to help them infuse STEM into their classrooms and currently serves 4 elementary schools.
 - Developed middle school extended day STEM program with Liberty Science Center.
 - Implemented one-to-one programs in targeted elementary, middle and high schools
 - Widespread use of MyOn Library as well as IXL math program and other online resources to expand classroom resources
 - Teach to One program in Mathematics to a second middle school. This blended learning model provides highly individualized, data-based math instruction through a completely different approach to math class with all math teachers teaching all students
 - Implemented *Math Edge* online program to support math achievement in all schools
 - Implemented Schdodol-4-One in secondary math classes
 - Introduced Expeditionary Learning for middle school English Language Arts
 - Developed Drone projects in elementary and secondary schools
 - Partnered with Honeywell Institute for Ecosystems Education to support teachers in identifying and solving real-world challenges through project-based learning
 - N-Power partnership for coding

- Provided targeted interventions that promote the academic success of all students who are struggling academically
 - Implemented PBSIS (Positive Behavior Intervention and Supports) and MOSAIC program
 - Revised Response to Intervention (RtI) guidelines
 - Provided professional development on co-teaching and differentiation
 - Participated in Student Spaceflight Experiment Program for grades 5-12 and an experiment our students created will be conducted on the next space mission
 - Piloted and expanded the use of reading and math programs targeted to struggling students and those with special needs
- **Closing Gaps**
 - Strategic allocation of Title 1 monies to where the need is greatest
 - Bilingual HOPE (honors) classes and strengthened Dual-Language
 - Expanded the use of the Springboard Curriculum
 - Developed a framework and Instructional Rounds process to help schools address the achievement gaps
- **Strengthen High Schools**
 - Developed Freshman Academies at all four comprehensive high schools
 - Broadened opportunities for students to recover seat time and credit
 - Implemented Odysseyware and Naviance computer-based programs to better track and guide college preparedness
 - Implemented attendance initiatives
 - Expanded Innovation High School to grades 9-11
 - Developed Small Learning Communities to offer career themed programs to high school students
 - Expanding CTE (Career and Technical Education) opportunities adding House Renovation, Early Childhood CDA certification, and EMT certification to our growing list of programs
 - Offered first P/SAT day in New Jersey administering the PSAT or SAT to all high school students. SAT participation is an indicator of college preparedness.
 - Improved Guidance mechanisms
 - Strengthened partnerships with colleges and universities and increased opportunities for students to take college courses before graduating

The District will drive academic achievement using data to inform instructional practices.

- 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 completed in 2013-14
 - Developed protocol to help schools analyze their data

The District will develop an effective system of support and accountability that enables the recruitment, retention and development of strong educators.

- Trained teachers and administrators on the Danielson Framework and on the new evaluation systems
- Expanded the Jersey City Leadership Institute to develop leadership at the classroom, school and district level, adding a cohort of teacher-leaders
- Provided job-embedded, frequent, mentoring for new principals
- Revised administrator hiring processes to ensure consistency and secure best candidates
- 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 Applitrak application process to improve hiring processes for all positions
- Engaged administrators in calibration walkthroughs to deepen knowledge of the Danielson framework and help ensure accuracy in ratings across the district

The District will align the form and function of all systems to meet the needs of staff, schools and classrooms.

- 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
- School buildings were cleaner and better maintained in 2015-16 than in previous years as indicated on principal surveys.

Ensure that parents and community are authentically informed and engaged

- Held Common Core information sessions at all schools across the district to help parents and the community better understand the new curriculum and PARCC testing demands.
- Convened a District Parent Council
- Send monthly messages to parents
- Revamped District Website
- Held Community Forum

5.) MAJOR INITIATIVES (SUPPORT SERVICES)

PARCC Support / Information Technology

Students took the PARCC (Partnership for Assessment of Readiness for College and Careers) assessment for the first time during the 14-15 school year. The PARCC assessment replaced the previous paper-and-pencil student assessments known as the NJASK and HSPA. The transition to PARCC required that students take the PARCC exams on computer and posed challenges that resulted in the district investing unanticipated resources (dollars and labor) for both our Instructional and Business Information Technology Departments to improve the information technology infrastructure.

The Jersey City School District tested up to 14,210 students using networked devices for PARCC testing in the 2014-2015 school year. In order to make certain students would have the appropriate access and technology environment for testing, the Business Office supplemented its existing technicians with out-sourced per-diem technicians to set-up over 6,500 laptops and desktops in a dedicated testing mode and manage over 2,000 Chrome Books. The district and per-diem technicians were also available on-site at clusters of schools for the days of testing.

To prepare for the PARCC testing, the district increased its broadband connection to each school from 50MBPS to 1 GBPS; worked with school-based staff identified as technology contacts; established proxy servers at each location to minimize network traffic, and initiated a process to increase. A repeat of the above strategy was also implemented during the 15-16 school year.

Internet access from 1 GBPS to 10 GBPS followed by 10 GBPS increments each following year.

10 GB Internet Circuit Upgrade / Information Technology

Jersey City is incorporating more internet based curriculum and assessment software products for classroom as well as statistical analytical tools for central administration to monitor its progress. The challenge for the Business Office is to keep up with the demand rise of internet traffic and provide uninterrupted services to all schools. The district is enhancing its broad band to 10 GBPS and investing in network infrastructure to make it more robust and fit all district requirements. The district is adding more wireless access points in schools and replacing old switches from our network closets. Increasing the internet bandwidth will provide immediate dividends by improving technology supported learning. Adding cutting-edge connectivity core devices such as a next generation firewall and internet router will increase network consistency and reduce service disruptions. The increased bandwidth should stop dis-connectivity and latency related to oversubscribing the existing internet "pipe", raising productivity and efficiency on both the Instructional and Business sectors of the district, enabling teachers and students to use better collaborative tools, and access a wider spectrum of online content and applications.

Faster browsing speeds, upload and download of online content mean:

- Improved Online testing experience and results. (PARCC)
- Access to more Digital Learning resources for Teachers and Students such as textbooks, online applications and tools.
- Access to more streaming content, video conferencing and distance learning initiatives which encourage classroom collaboration.
- Allow district to leverage/move content to the Cloud.

CyberSecurity

Cyber security continues as a high priority agenda in our district. The district has increasing concern about protecting all Information Systems from cyber-attacks – (*deliberate attempt by unauthorized person to access systems usually with the goal of theft, disruption, damage, or other unlawful action*). Last year the district's IT infrastructure went through network penetration testing and continues to focus on making all effort to close any open end connection to our Wide Area Network. Most recently, the district has been experiencing an increase in DDOS attacks (*a cyber-attack where the perpetrator uses more than one, often thousands of unique IP address and saturates the internet pipe*). Pursuant to best practice, our ISP (*Internet Service Provider*) blocks all traffic during such attacks. It helps blocking any malicious software filtering into our network that compromises our personal information.

While we are working with a network security team of expertise from CISCO, the challenge is to quickly come up with a solution before the PARCC test begins. At this stage we are recommending to make some architectural change to our network design with few manual interventions to prevent large scale down time across the district. As recommended, we are separating each school to a dedicated network segment which allows individual schools to be up and running during a DDOS attack. In addition we are moving to a larger Pipe of 10Gig which may not get saturated with such attacks.

Breakfast After the Bell / Food Service Operation

The New Jersey Food For Thought School Breakfast Campaign led by Advocates for Children of New Jersey and the New Jersey Anti-Hunger Coalition recognized the Jersey City Public Schools for the 2014-15 school year's efforts and results in the increase of breakfast participation for students. The story was featured in their 2015 Annual Report under the caption "Jersey City Embraces Breakfast After the Bell" and highlighted the following:

- 63% of eligible children eat breakfast during the school year compared to 18% three years ago
- the pilot program started with 10 schools in 2012-13 and now all schools participate
- more than 2.8 million breakfast meals were served during the 14/15 school year (see chart below)

In addition, the school district during school year 14/15 (for the first time) operated a "Universal Breakfast Program" that allowed all students that wanted to participate in the breakfast program to do so without a need to pay for breakfast. Moreover, the district (for the first time) participated in the "Summer Seamless Program" making breakfast and lunch meals available during summer 2014 to the present at no charge to students. As of Summer 2015 the "Summer Seamless Food Program" transitioned into an in-district production operation enhancing the quality of food as well as provide for summer employment for district food service employees.

Other initiatives resulted in a further 8% increase in breakfast and lunch participation from school year 14/15 to school year 15/16. Five schools continue as satellite operations as opposed to being served pre-plated meals, and salad bars are now in 20 of our school locations.

For quality control, an on-line (district website) complaint / concern request form for parents, staff and students was introduced during school year 15/16 to address possible issues.

School Safety / Security Operations

Since school year 13-14 fifteen additional schools have been outfitted with security camera surveillance systems. At the end of this school year 16-17 all schools (three remaining) will be outfitted with new systems.

During school year 2014-15 the district's security office in partnership with the Jersey City Police Department laid the groundwork for the implementation of the "WeTip" hotline for a new way for students, faculty and parents to report inappropriate activity in and around city schools.

The "WeTip" hotline is a nationwide anonymous tip line system which calls can be made regarding anything from bullying to major crimes. Depending on the information, the tip will be forwarded to the district's security office or the police department. We continue to promote the We Tip Helpline Program through 15,000 business type cards to be distributed to students throughout the district.

All security full time personnel have been certified in CPR and AED rescue. In addition, the "SORA" training (NJ Security Officers Registration Act) including incident command is offered and provided to school security personnel.

During summer 2016 the security department implemented a plan to switch radio communication systems from our own private network to the city of Jersey City truncated system. The plan required us to purchase 255 new trunk type radios. This initiative allows our radios to communicate directly with the JC Police and Fire departments during an emergency. In turn, they can contact us at any time. We also are in the process of enhancing our camera provisions to the JCPD through our Mutual Link computer. It will enable the PD to take over live viewing of our school cameras during an emergency. At the same time we have continued our own camera rollout to schools and recently completed our final installation walk through with work scheduled to start in the final 2 schools within weeks

Energy Conservation

Since school year 2013-2014 forty schools have been audited and approved for participation in the PSEG Direct Install Energy Savings Program. As a result, seventeen school buildings have been retrofitted with new LED lighting equipment via the PSEG Direct Install Energy Savings Program. In addition, an additional four schools have been equipped with replacement HVAC equipment through this program. Moreover, the first rebate check from this program was received this school year totaling \$74,000.

Improving Student Space / Facilities Operations

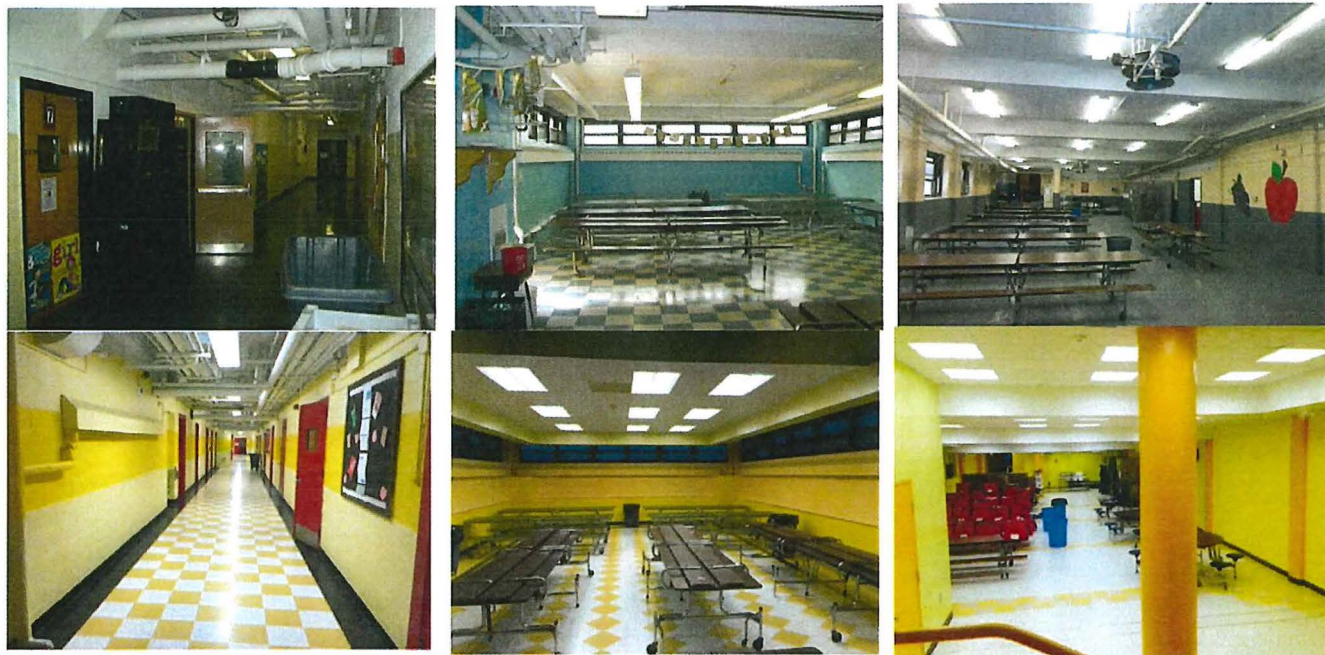
As a strategy to assist the facilities operation with improving our quality control program (daily facility inspections supported by monthly facility inspections by supervisors) an on-line link was incorporated into the district website to take concerns by students, employees and parents on facility related concerns. The link went live on November 2014 and continues to the present day.

A separate initiative focused on improving school basement space designated for feeding students. These school basement cafeterias are associated with school buildings that are close to a hundred (100) years old and pose a special challenge as these spaces were never intended to actually serve as cafeteria space. These types of spaces are challenging due to the infrastructure (plumbing, heating, ventilation, electric, cabling, underground utilities, drainage systems etc.) that run throughout the ceiling, walls, and cement floors.

As opposed to using the traditional process of placing the improvement of these spaces out to be designed and then enhanced using private sector construction companies, the district decided to use a hybrid model that created a partnership approach with an approved architect and the in house skilled trades represented by the Local union 2262 and district certified Educational Facility Managers represented by NCASA (Non Certificated Administrators and Supervisors Association).

This approach to improving the school basement spaces allowed for the experience and expertise of knowledge of the skilled trade staff to provide guidance to the architect in the absence of detailed drawings and unfamiliar infrastructure. The skilled trades staff and Educational Facility Managers also provided input into the overall design for the finished space. Aside from no change orders due to this approach, in-house staff was able to work regular shifts on the improvements with extra hours applied as needed to complete these projects.

The following are before and after photos of the results of some of these projects:



Tour of the Town

The district began an initiative in school year 13/14 called Tour of the Town to highlight major and notable school facility improvements. It was a natural derivative from the initiative with the Local 2262 union to improve student spaces such as cafeterias. The district recently completed its third (October 2016) "Tour of the Town" and a summary of some of the selected and notable improvements are listed below:

*Cafeteria Renovations [PS#12, PS#14, PS#5, PS#29, PS#33, PS#25, DHS], Drainage Projects [PS#25, PS#22, PS#38, PS#29, Liberty H.S., SHS], Auditorium Enhancements [PS#39, PS#24], New Auditorium Sound Systems [PS#6, PS#15, PS#22, PS#25, PS#38, LHS], Brick Face Repointing [PS#6, PS#14, PS#15, Liberty H.S., SHS., DHS], Pool Upgrades [FHS., PS#39, PS#22], Library Renovations [PS#8, PS#39, MS#40, IHS], New Magnetic Door Security System [PS#15, PS#38, MS#40, PS#41, A1, FHS], New Gym Floor & Enhancements [DHS, FHS], Gym Upgrades [PS#29, A1, PS#16, FHS Freshmen A], Hallway Enhancement (SHS., PS#25), New Fire Alarm System [PS#22, LHS], Locker Room Upgrades [PS#22, FHS], Renovation for New Instructional Space [IHS, MS#40, MS#4], Wellness Gym [PS#40], New Computer Lab Rm [PS#27], Sidewalk Restoration [PS#22], New Handicap and Alternate Ramps [PS#27], Classroom Trailer Relocation [PS#41], New Cafeteria / basement hallway painting scheme [District Wide], Pre-K Trailer Classroom Enhancements [District Wide], Boiler Upgrade (SHS), Boiler Replacement & Underground Oil Tank Removal [PS#23 Annex], Roof Replacements [PS#15, PS#25, FHS], Science Lab Renovations [DHS, FHS], Elevator Upgrades / Renovations [PS#12, PS#14, PS#23], Pre-K Bathroom Renovations [PS#37], Main Entrance Stair Replacement [PS#15], Auditorium Renovations [PS#12, PS#14, PS#15], Cafeteria / Gym Renovations [PS#33], Masonry Repairs (AHMoore, PS#30), Roof Replacement [Academy I], Chiller Replacement [MS#7], New Computer Lab Room [PS#28], Window Replacement [PS#25], Terrazzo Floor Cleaning Initiative [District Wide]

New School Construction / Educational Facilities Planning

The District's 2014 Long Range Plan (LRFP) anticipates the need for new facilities to house a burgeoning Pre-K student population, which is now substantially housed in trailer units ranging between 15-37 years old, or in existing elementary schools, causing overcrowding in grades K-5. In addition, the LRFP calls for comprehensive renovation or replacement of existing K-12 schools, more than 80% of which exceed 50 years old and several of which exceed 100 years old. As an "SDA" District, Jersey City Public Schools must rely on the NJSDA to advance these projects.

Currently, one school under construction was completed and opened up for the 2016-17 school year while the another is anticipated to receive students after January of 2017. Both schools were selected for construction by the NJ Schools Development Authority (NJSDA) under their 2010-11 Capital Plan on behalf of the Jersey City Public Schools (JCPS). Prior to these projects, the NJSDA built 5 new JCPS facilities, which were occupied between 2005-07.

The NJSDA deleted the construction of previously approved Early Childhood Center projects from the 2010-11 Capital Plan. Therefore, no new projects are planned for Jersey City Public Schools under the current NJSDA Capital Plan other than the ones mention above and listed below:

-PS20 ELEMENTARY SCHOOL – this new school was occupied by students in September 2016. It has replaced the existing school building, built circa 1900, with a modern school facility. The new 108,800 square-foot, three-story school accommodates approximately 628 students in grades Pre-K through five. The approximate cost for this school was \$28.7 million dollars.

-PATRICIA M. NOONAN ELEMENTARY SCHOOL (ES3-HEIGHTS)- this new school will provide additional student seats for grades K-5 in the Heights area, enabling the District to relieve severe overcrowding of schools in this area of Jersey City. The new 123,000 square-foot school will educate approximately 778 students in grades pre-kindergarten through five. The school will include 30 general education classrooms, 10 pre-kindergarten classrooms, four self-contained special education classrooms, cafeteria, gymnasium, assembly/multi-purpose room and a media center. The construction will cost approx. \$33.5 million. The project is in construction. Interior work is ongoing. The anticipated opening for this school is shortly after January 2017.

Evaluation of Early Childhood Classroom Trailers

The number of classroom trailers represents significant investment and heavy reliance on trailers being used as primary classrooms. Many trailers were installed at a time of rising enrollment in late 1990's and early 2000's and relate directly with NJ Department of Education's mandate to provide full-day kindergarten and pre-kindergarten classes.

To comply with state-mandated deadlines, JCPS had to rapidly increase the number of classroom seats available at elementary schools sites. Classroom trailers delivery and placement of units at appropriate locations became part of the district's facility solution and strategy to provide instructional space on an expedited basis.

In 2000 the NJ Department of Education approved JCPS's long range facilities plan indicating the need for 15 new permanent Early Childhood Centers (ECC) for 2,145 early childhood students then housed in temporary classroom units (TCU's).

In 2001 the NJ School Construction Corporation (now the NJ School Development Authority) leased 8 additional trailers for the JCPS ECC program but rejected picking up lease payments of existing TCUs.

In 2003 the district identified potential sites for ECCs and the NJSCC started the acquisition process for construction. In 2005 the 75 seat Cunningham ECC was completed. By 2008 the NJSDA (formally the NJSCC) acquired land for several ECCs but stopped all related planning and construction activities in 2011.

The impact of stopping planning and construction activities of ECCs for JCPS resulted in TCUs for the pre-k program out of attendance zones and requiring continuing busing placing a fiscal burden on the district. In addition, it left the district with over 60 TCUs to maintain as part of the facilities day to day operations and lack of playing space for students where TCUs are housed as part of this practice and past strategy.

SSP Architectural Group was commissioned by the school district (February 2015) to evaluate the conditions of existing classroom trailers located at various sites in the district. The objective of the report was to thoroughly assess and document the trailers' physical conditions along with identifying needed repairs, priority of work rankings, and construction cost estimates associated with recommended upgrades, infrastructure renewal, and code compliance work.

At the same time the SSP Group was commissioned the Business Office and Facilities operation began to develop options / strategies to return pre-k classrooms (from TCUs) back into school buildings by assessing space use and recommending more efficient and effective use of both instructional and non-instructional space in school buildings.

The immediate result was the return in school year 15/16 of 4 pre-k classrooms in the building at PS#41 and the return of 4 pre-k classrooms in school year 16/17 to PS#8. Currently, the former PS#20 school building is being retrofitted to house pre-k classrooms and it is anticipated that an additional 10 pre-k classrooms will be ready by January of 2017 followed by another 10 pre-k classrooms in spring of 2017. The construction of elementary school ES3 will also result in additional TCUs being vacated for pre-k classrooms in the school building.

The Business office and Facilities operation review of options / strategies continues and the consolidation of TCUs will result in a minimum number of TCUs to maintain in the immediate future.

6.) LEAD IN WATER: *(Co-written with Mr. David Morris, a State-Licensed Site Remediation Professional (LSRP) with a practice focus on educational facility needs under the regulatory programs of NJ's Education, -Environmental, -Health and -Community Affairs related agencies.*

History

The Grant that Started It All

In 2006, Jersey City Public Schools were the proud recipient of an Environmental Protection Agency (EPA) grant to perform water testing. The District then tested Points of Use (POUs or Water Points) from six facilities, with mixed results. However, it was discovered that the EPA had no plan for follow-up, no support, and no further financial assistance to offer.

The board took prompt action based upon the initial results, and expanded the testing program based upon what was found. Testing in 2007-2012 and beyond means most of our POUs have been evaluated. After each round, the District acted. Any Water-Point with a result exceeding 20 Parts Per Billion (PPB) as $\mu\text{g/l}$ was addressed. 20 PPB was the criterion in the EPA guidance until this year.

The testing culminated in the Board adopting a strategy of using an alternate water source, a "Water Cooler Approach" because of the great variation of test results we found.

The District is a living entity, and since 2006, new schools have been constructed, others relocated, and some vacated. A challenge to the District was the consistency of reporting, and recording, and preserving the institutional knowledge as elected and employed staffers have changed over time.

The Wellspring

None of our locations are serviced by individual supply wells owned by the District: The City owns the public water system that supplies our District. The Municipal Utilities Authority (MUA) manages the System.

Jersey City's Testing

Our testing demonstrated there were differences between the supplies to each of our facilities, and the water quality found at the Water Points.

- In 2006 the District tested ~ 50 Water Points in 6 facilities.
- In 2008 the District tested ~ 1,300 Water Points. ± 10% returned elevated lead levels on the first-draw, and ± 3% had elevated levels in their flush samples.

The inbound City water was tested at all locations and was found to be within generally acceptable ranges, but revealed

- slightly acidic conditions (i.e. corrosive)
- background lead (i.e. positive detections fulminating under 15 PPB), and
- several laterals supplied water with lead above 15 PPB.

Our findings also supported that daily flushing was generally effective to reduce potential exposures, and that the Supply was believed to be insufficiently treated to optimally reduce corrosion (and therefore attenuate the prevalent lead levels).

- In 2010 the District tested ~ 150 Water Points to validate prior testing; we confirmed ± 50% of the Water Points had elevated first-draws and ± 25% had elevated flush samples.
- In 2012 strategic retesting was performed and 1 or more exceedances were found among the Water Points at approx. 1/3 of our facilities.

Partnering With An Engineering Firm

The District went through a rigorous Request for Qualifications (RFQ) process to find and select a professional services firm that could manage our District, the large number of facilities we have; and who had the demonstrated experience and depth to respond to public enquiries, board member questions, our employees, and the media.

Tectonic Engineering & Surveying Consultants P.C. (Tectonic) located in Short-Hills, is the environmental firm who is managing our program, District-wide - using heuristics, evidence-based decision making in a systematic way, which is always focused on being protective of our sensitive population.

Tectonic is part of our team that includes the Business Administrator, plus representatives from Educational Planner's office, the Facilities Management department, and the Maintenance Supervisors.

With the engineer's assistance, the district has inventoried and mapped our Water Points, and embedded remediation in our ongoing modernization and maintenance efforts.

Public Notification And Outreach

The District has used an array of approaches to ensure everyone with an interest or concern is heard and receives information:

- The District adopted a policy of transparency and affirmative communication
- The District has posted our test reports to our web-site,
- Our consultant attends our planning and board meetings to actively participate in the discussions and management of the challenges we face.

Applicable Cable Federal And State Regulation

The 1986 Lead Ban, the 1988 Lead Contamination Control Act, the 1991 Lead and Copper Rule, plus the Federal and State Safe Drinking Water Acts only apply to the City; until 2016, only guidance was applicable to the District.

The emergency adoption in July 2016 by the Department of Education (DOE) effectively mandated testing of all drinking water outlets before July 13, 2017, and every six years thereafter. An extension is available; and two (2) exemptions are available to those Districts that qualify. This Rule, while well-intentioned, strives to be protective, but creates a logistical burden and requires significant activities to be conducted within a specified time-frame.

Affirmative Remediation

Based upon test results, the District physically removed Water Points deemed unnecessary, and shut off all Water Points with exceedances until they were remediated and proven safe. The balance of tested and acceptable water points were left in-service, and all untested Water Points were either shut-off and/or placarded with a sign.

The District implemented a policy of a general district-wide designation of non-potable status of Water Points; and only Water Points of special need were tested and designated as operational – such as the production kitchens and all Pre-K sinks.

Dermal exposure is not a concern, so handwashing is an acceptable use in a bathroom, and the sink is not considered a potable Water Point. The District even tested the water of our swimming pools to rule-out concerns where a child may inadvertently swallow water when swimming.

Where Do We Go Next?

The District ultimately wants to use a combination of installed fixtures with water coolers (where appropriate), but it will take some time and we are relying on the continued support of our partners with this challenge.

The District uses strategic approaches on a site-specific basis, applied specifically for each facility we have based upon the occupancy, number of exceedances, and the levels found.

The remedies either currently underway or under consideration include:

- An aerator screen maintenance program
- City water treatment enhancement
- Cut and cap of unnecessary locations
- Daily flush reinforcement
- Employee training (incl. potable vs. non-potable designations and uses thereof)
- Installing and maintaining larger treatment systems at the service connection
- Installing point of use treatment systems at outlets (and maintaining them, with periodic testing)
- Online publishing of test results
- Routine attendance of our consultant at Board meetings to answer public enquiries
- Periodic and episodic testing
- Providing bottled water with a cooler maintenance program
- Replacing outlet/fixtures (and retesting)
- Replacing piping, up to and including exterior service connection at curb

There is light at the end of the (lead pipe) tunnel. A strong inter-disciplinary District team with stakeholders from educational, business and facilities' staff -- all invested and represented -- is an optimal combination to respond to this concern. A capable and reasonable engineering consultant can provide invaluable assistance with compliance and technical/procedural guidance. A team-based approach can best implement the most practicable response actions and solutions once you have test results in-hand.

7.) 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.

8.) BUDGETARY CONTROLS:

In addition to internal controls, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the 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, 2016.

9.) 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.

The district at the end of June 30, 2013 made a decision to migrate to a new Enterprise Research and Planning (E.R.P.S) / Financial System (System 3000) after the failure to timely implement and fully integrate an E.R.P.S. / Financial System from a decision made by a prior Business Administration. The recommendation from the annual audit ending June 30, 2013 strongly encouraged the district to seek some alternative strategies to minimize the complexity and time consuming investment in completion of accurate trial balances.

The district migrated to the new Financial System in November of 2013 beginning with the modules associated with the General Ledger, Accounting, Accounts Payable, and Purchasing. The migration to the New Financial System was completed in August 2014. The migration of the Human Resource and Payroll modules to the new Financial System began January 2016.

The district had been utilizing an outdated (implemented in 1992) payroll software called Comprehensive Information Management System (CIMS) that is no longer supported by the original vendor (as of 2007) that designed the system. This outdated system also housed the Human Resource module. A major shortfall of CIMS was that that additional deduction tables to meet the new tax and health benefit deduction require manual intervention that unfortunately left a high exposure level to human errors. The Payroll Module in System 3000 is preset with the necessary tax tables and health deduction benefit tables to minimize human error.

With the implementation of System3000 HR payroll module, the Novatime automated time clock system was implemented to capture extra compensation hours staff across district. This procedure captures date time stamp for all Per Diem security guards, Teacher Subs which reduces significant work load for school clerks who had previously entered this data manually every day. The integration of the product with sytem3000 also reduces manual errors and increases audit accountability. It is expected that an automated time and attendance system will also be incorporated for all full time staff in the immediate future (discussion and strategy currently being discussed).

10.) 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, 2015. This was the nineteenth consecutive year that the District has achieved the prestigious award from the GFOA and the eighteenth 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 are 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, 2016.

11.) 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.

12.) 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.

13.) 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 Uniform Guidance and State Treasury Circular Letter OMB 15-08. 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.

14.) 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 full 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 finance and governance. The Jersey City Board of Education assumed control in these areas on April 17, 2008. The public question regarding the type of school district the now "District under partial state intervention" was held on the ballot for a vote at the general election on November 4, 2008. The voters of Jersey City voted to become a Type II school district, whose members are elected.

As of June 30, 2016 the District continued as a Type II School District under partial State Intervention in the areas of Instruction and Programs, and Personnel. On October 1, 2015, in recognition of the progress made, the New Jersey State Board of Education adopted a resolution to begin the process of returning the areas of Personnel and Operations to local control through the development of Transition Plans for each of these areas. The District received 100% in Personnel and 95% in Operations. The District has prepared a comprehensive District Improvement Plan for Instruction and Programs and a regulatory Equivalency has been approved by the Department of Education as the benchmark for the subsequent return of this area as well.

On May 12, 2016, the Commissioner of Education issued Transition Plans in the areas of Personnel and Operations to the Board of Education. The Plans provide specific goals and benchmarks to assist the District in meeting the NJQSAC requirements as amended in the Equivalency for Instruction and Program. The Jersey City Public Schools remains a Type II district under partial State intervention.

15.) 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.

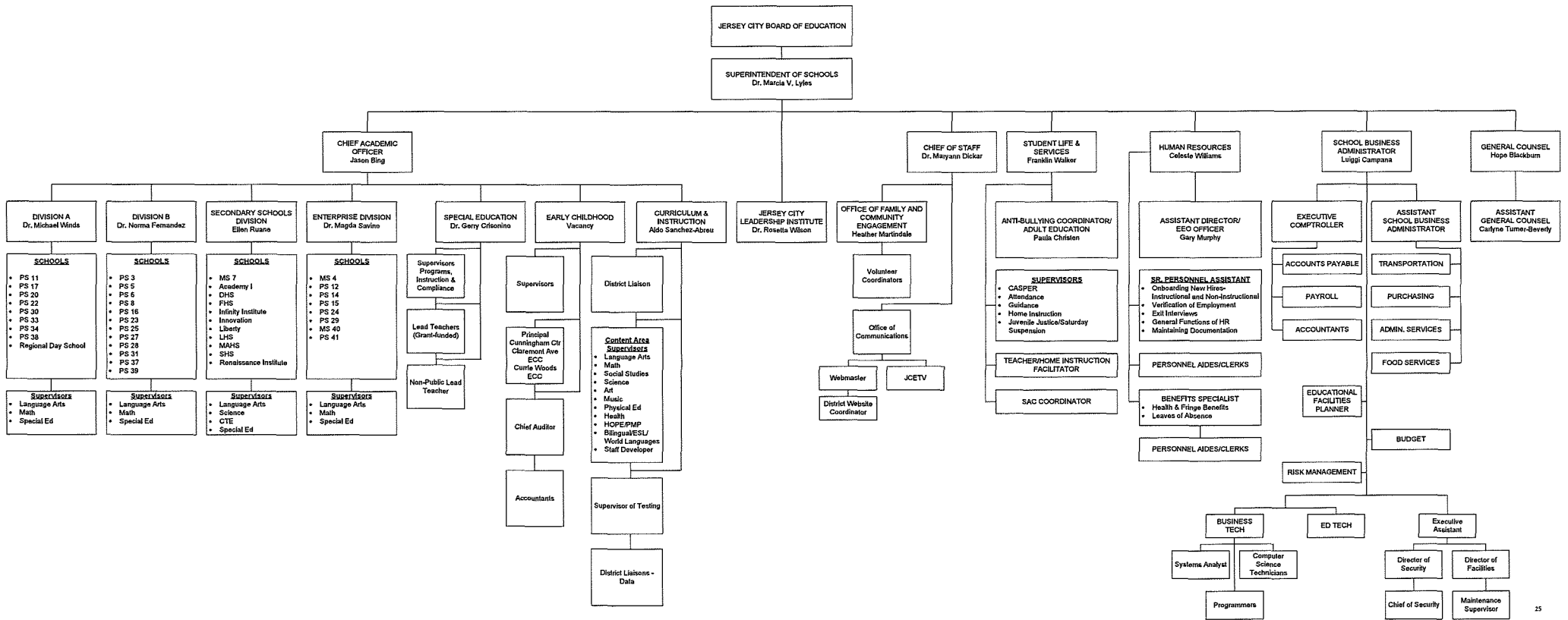
Respectfully submitted,



Dr. Marcia V. Lyles
Superintendent of Schools



Luigi C. Campana
School Business Administrator / Board Secretary



Jersey City Public Schools
Jersey City, New Jersey

Roster of Officials

June 30, 2016

<u>Members of the Board of Education</u>	<u>Term Expires</u>
Vidya Gangadin, (re-appointed President 1/5/16)	December 2018
Marilyn Roman (appointment as Vice-President expired 1/5/16)	December 2018
John Reichart (term began 1/5/16; appointed Vice-President 1/5/16)	December 2018
Micheline Amy, Trustee	December 2016
Jessica Daye, Trustee	December 2016
Gerald Lyons, Trustee	December 2017
Sangeeta Ranade, Trustee (term expired 12/31/15)	December 2015
Lorenzo Richardson	December 2017
Ellen Simon, Trustee	December 2016
Joel Torres, Trustee	December 2017

Other Officials

Dr. Marcia V. Lyles, Superintendent of Schools
Luiggi C. Campana, School Business Administrator/Board Secretary
Jason Bing, Chief Academic Officer
Dr. Maryann Dickar, Chief of Staff
Franklin Walker, Associate Superintendent/Student Life & Services
Celeste Williams, Chief of Talent
Hope Blackburn, General Counsel
Maureen Cosgrove, 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, 2016

Architects

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

Independent Auditors

Wiss & Company, LLP
354 Eisenhower Parkway
Livingston, NJ 07039

Attorneys

Various – List on file in Office of Legal

Official Depositories

Bank of America
70 Batterson Park Road
Farmington, CT 06032

Capital One
275 Broad Hollow Road
Melville, NY 11747

Official Newspapers

Jersey Journal
30 Journal Square
Jersey City, NJ 07306

The Newark Star Ledger
One Star Ledger
Newark, NJ 07102



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

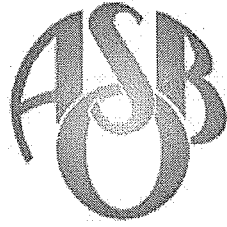
Presented to

**Jersey City Public Schools
New Jersey**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO



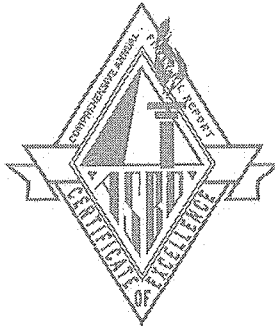
ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**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, 2015.**

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



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

Financial Section

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, 2016, 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 from 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 above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2016, 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, schedule of the District's proportionate share of the net pension liability-PERS, schedule of District contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF and budgetary comparison information as identified 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.

Other Information

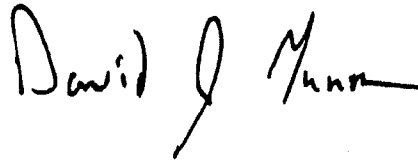
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual fund financial statements, long-term debt schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are also not a required part of the basic financial statements.

The combining and individual fund financial statements and long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2016 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 and compliance.



David J. Gannon
Licensed Public School Accountant
No. 2305



WISS & COMPANY, LLP

December 5, 2016
Livingston, New Jersey

Required Supplementary Information
Part I

Management's Discussion and Analysis

Jersey City Public Schools
Jersey City, New Jersey
Management's Discussion and Analysis
Year Ended June 30, 2016

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, 2016. 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 of resources, deferred outflows of resources 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 42-43 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 44-46 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 funds used to accumulate and allocate costs internally among the District's various functions or for providing a service to other entities on a break-even basis. The District uses two internal service funds to account for services provided to all the other funds. The District operates an internal service fund for its self-insurance activities as well as a separate internal service fund for transportation, which accounts for all the jointure transportation contracts for the District. Both internal service funds are considered to be major funds of the District. The internal service funds have been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 47-49 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 50-51 of 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 52-96 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 97-291 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 \$145,977,954 at the close of 2016. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2016 and 2015:

	Net Position					
	Governmental		Business-type		Total	
	Activities		Activities			
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 66,949,788	\$ 93,117,274	\$ 3,445,626	\$ 3,267,464	\$ 70,395,414	\$ 96,384,738
Capital assets, net	355,272,955	327,169,911	1,103,826	1,152,229	356,376,781	328,322,140
Total assets	422,222,743	420,287,185	4,549,452	4,419,693	426,772,195	424,706,878
Deferred outflow of resources:						
Pension deferrals	38,522,537	15,597,710	-	-	38,522,537	15,597,710
Liabilities:						
Other liabilities	42,401,551	59,681,515	966,441	1,519,977	43,367,992	61,201,492
Long Term Liabilities	259,905,876	238,063,252	177,542	206,040	260,083,418	238,269,292
Total liabilities	302,307,427	297,744,767	1,143,983	1,726,017	303,451,410	299,470,784
Deferred inflow of resources:						
Pension deferrals	15,865,368	11,973,805	-	-	15,865,368	11,973,805
Net position:						
Net investment in capital assets	355,272,955	326,536,924	1,103,826	1,152,229	356,376,781	327,689,153
Restricted	52,902,178	45,713,022			52,902,178	45,713,022
Unrestricted (deficit)	(265,602,648)	(246,083,623)	2,301,643	1,541,447	(263,301,005)	(244,542,176)
Total net position	\$ 142,572,485	\$ 126,166,323	\$ 3,405,469	\$ 2,693,676	\$ 145,977,954	\$ 128,859,999

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.

Additionally, the District had a current year increase in net position in the total business-type activities of \$711,793 mainly attributable to the overall increase in the Food Service Enterprise Fund resulting from an increase in operating and grant contributions related to reimbursement of meals served in the Food Service Enterprise Fund.

The main reason for the increase in net position, net investment in capital assets is the result of the current year additions, offset by current year depreciation expense.

The increase in restricted net position is mainly attributable to the overall increase in excess reserve funds resulting from increase in excess surplus which is offset by the decrease in capital reserve as transfers out were made during the year to fund approved projects.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2016 and 2015 are as follows:

	Changes in Net Position					
	Year Ended June 30,					
	Governmental		Business-type		Total	
	Activities		Activities			
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services		\$ 680,227	\$ 4,763,747	\$ 4,364,632	\$ 4,763,747	\$ 5,044,859
Operating grants and contributions	\$ 94,245,794	96,277,609	13,912,548	13,653,299	108,158,342	109,930,908
Capital grants and contributions	29,613,734	26,673,246			29,613,734	26,673,246
General revenues:						
Property taxes	112,161,139	109,961,901			112,161,139	109,961,901
Federal and state aid not restricted						
to a specific purpose	565,463,329	537,215,096			565,463,329	537,215,096
Interest on investments	223,235	117,392		490	223,235	117,882
Miscellaneous	3,802,797	5,828,597			3,802,797	5,828,597
Loss on disposal				(110,435)	-	(110,435)
Total revenues	805,510,028	776,754,068	18,676,295	17,907,986	824,186,323	794,662,054
Expenses:						
Instructional services	401,940,943	382,851,847			401,940,943	382,851,847
Support services	329,201,262	309,788,061			329,201,262	309,788,061
Charter schools	56,632,298	53,200,925			56,632,298	53,200,925
Special schools	1,297,251	1,262,373			1,297,251	1,262,373
Interest on Long-term debt	2,176	19,524			2,176	19,524
Business-type activities			17,994,438	17,747,973	17,994,438	17,747,973
Total expenses	789,073,930	747,122,730	17,994,438	17,747,973	807,068,368	764,870,703
Excess before transfers	16,436,098	29,631,338	681,857	160,013	17,117,955	29,791,351
Transfers	(29,936)	(231,416)	29,936	231,416	-	-
Change in net position before special item	16,406,162	29,399,922	711,793	391,429	17,117,955	29,791,351
Special item - reversal of prior year accrual		4,681,206			-	4,681,206
Change in net position	16,406,162	34,081,128	711,793	391,429	17,117,955	34,472,557
Net position—beginning	126,166,323	92,085,195	2,693,676	2,302,247	128,859,999	94,387,442
Net position—ending	\$ 142,572,485	\$ 126,166,323	\$ 3,405,469	\$ 2,693,676	\$ 145,977,954	\$ 128,859,999

Governmental Activities

Operating grants and contributions decreased approximately \$1.8 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 2015/16 fiscal year.

Capital grants and contributions increased approximately \$2.9 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 increased approximately \$28.2 million mainly as a result of:

- An increase of approximately \$28.2 million in On-behalf TPAF Pension and Social Security contributions 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 \$3.4 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 increases in the amount of reimbursements from state and federal government due to increased meals served, particularly with the federal school breakfast program. Total expense increases were comparable to the increases in revenues, and mostly attributable to the increase in cost of sales and salaries and wages for the food service fund.

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, 2016, 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.

<u>Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2015</u>	<u>Percent of Increase (Decrease)</u>
Local sources	\$ 116,763,023	16.8%	\$ 1,709,367	1.5%
State sources	549,740,440	79.0%	9,054,928	1.7%
Federal sources	29,377,311	4.2%	(3,062,405)	-9.4%
Total	<u>\$ 695,880,774</u>	<u>100.0%</u>	<u>\$ 7,701,890</u>	1.1%

The increase in revenue from local sources of approximately \$1.7 million is mainly the result of increased revenues from local tax levy of \$2.2 million and an increase in miscellaneous revenues and interest on investments due to increase of prior year purchase order cancellations and tuition revenues. The increase of approximately \$9.1 million in revenue from state sources is mainly the result increases of 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 \$3.1 million of federal sources is mainly attributable to the decrease in federal programs such as the NCLB program cluster, based on the timing of expenditures.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2016 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.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>(Decrease) Increase From 2015</u>	<u>Percent of (Decrease) Increase</u>
Current expenditures:				
Instruction	\$ 263,498,145	37.4%	\$ (1,320,840)	-0.5%
Undistributed	382,232,792	54.4%	26,639,072	7.5%
Special schools	792,845	0.1%	(35,787)	-4.3%
Charter Schools	56,632,298	8.0%	3,431,373	6.4%
Debt Service:				
Principal	632,988	0.1%	16,941	2.7%
Interest	17,407	0.0%	(16,941)	-49.3%
Total	<u>\$ 703,806,475</u>	<u>100.0%</u>	<u>\$ 28,713,818</u>	4.3%

The decrease of approximately \$1.3 million for instruction expenditures is mainly attributable to several factors, including, replacing retiring teachers with new teachers being hired on the first steps of the salary guide, implementation of cost saving measures, and eliminating unnecessary expenditures.

The increase in undistributed expenditures is mainly the result of increases in on-behalf TPAF pension contributions by the State of New Jersey of \$6.2 million, health benefit premium cost increasing significantly by \$10.8 million and increase in salaries for professional staff.

The increase of approximately \$3.4 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 increased from the prior year approximately \$9.7 million while expenditures increased from prior year approximately \$28.8 million. Increase in General Fund revenues is due to the increase in On-Behalf TPAF pension and social security contributions increasing from the prior year. The increase in General Fund expenditures is due to the increases in undistributed expenditures, specifically health benefits of approximately \$10.8 million, school administration – principals and vice principals’ salaries of approximately \$2 million and expenditures for school required maintenance for school facilities of approximately \$822k. Additionally, there was an increase in charter schools expenditures of approximately \$3.43 million. Of the \$37,415,761 of fund balances in the General Fund, \$10,727,918 of encumbrances and \$3,728,586 of fund balance – designated for subsequent years is included with the unassigned deficit of \$14,686,077 and reported together with assigned fund balance designated for subsequent years’ expenditures – SEMI in the amount of \$352,848, and assigned fund balance designated for subsequent years’ expenditures – SEMI ARRA in the amount of \$289,295, and \$608 has been classified as restricted for capital reserve, \$23,437,673 has been restricted for current year excess surplus and \$28,663,557 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 \$2.0 million and \$0.1 million, respectively, Federal source revenues have decreased from prior year due to decrease in expenditures for NCLB grants funds. 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 2016 fiscal year, other than noted above. The deficit in total fund balance of \$6,749,915 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 \$800,340 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.

Expenditures

- The modified budget for regular programs – undistributed instruction – purchased professional – educational services decreased from the original budgeted amounts by approximately \$3.25 million or 88% as a result of the District having anticipated hiring outside professional contractors for educational programs but enrollment decreased resulting in not hiring these contractors.
- The modified budget for undistributed expenditures – instruction – tuition for special education out of district students increased from the original amounts by approximately \$2.07 million or 11% resulting from additional enrollment of students and the cost of tuition increasing.
- The modified budget for student transportation services – contract services – special education students – vendors increased from the original budgeted amounts by approximately \$2.48 million or 29% as a result of the District increasing enrollment of students and requiring additional transportation services in the current year.
- The modified budget for facilities acquisition and construction services – construction services exceeded the original budgeted amounts by approximately \$4.05 million or 100% as a result of prior year encumbrances rolled into the 2015-2016 budget and the appropriation of capital reserve funds into the 2015-2016 budget to be utilized for various construction related projects, including administration HVAC phase one for floors five and eight, fire escapes at several school locations, and elevators at several schools.

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 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 \$61.2 million and 100%.
- Actual miscellaneous revenue was approximately \$2.15 million in excess of the modified budget. The increase in miscellaneous revenue was due to increased E-Rate funds in fiscal year 2016, which are based conservatively on historical figures.

Expenditures

- Actual amounts for On-behalf TPAF pension and reimbursed social security contribution exceeded the modified budgeted amount by approximately \$61.2 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 \$2.0 million or 50% as a result of funds being appropriated to cover the costs of several approved projects to be completed in the summer and fall of 2016 for which funds were encumbered at year end.

Capital Assets

Capital Assets. As of June 30, 2016 and 2015, the District has capital assets, net of accumulated depreciation, of \$356,376,781 and \$328,322,140, respectively, including land, construction in progress, building and improvements and machinery and equipment noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 14,846,605	\$ 14,846,605			\$ 14,846,605	\$ 14,846,605
Construction in progress	28,679,010	44,943,842			28,679,010	44,943,842
Buildings and building improvements	452,235,399	404,174,055			452,235,399	404,174,055
Machinery, equipment, and vehicles	40,214,878	38,997,818	\$ 3,590,670	\$ 3,536,350	43,805,548	42,534,168
Total capital assets	535,975,892	502,962,320	3,590,670	3,536,350	539,566,562	506,498,670
Accumulated Depreciation	(180,702,937)	(175,792,409)	(2,486,844)	(2,384,121)	(183,189,781)	(178,176,530)
Total Capital Assets net of Accumulated Depreciation	\$ 355,272,955	\$ 327,169,911	\$ 1,103,826	\$ 1,152,229	\$ 356,376,781	\$ 328,322,140

Additional detailed information on the Jersey City Public Schools' capital assets can be found in Note 3 to the basic financial statements.

Long-term Liabilities and Debt Administration

The District's long-term liabilities at June 30, 2016 and 2015 are as follows for governmental activities:

	Governmental Activities	
	2016	2015
Capital lease obligations	\$ -	\$ 632,987
Compensated absences	36,349,025	36,509,183
Total long-term liabilities	\$ 36,349,025	\$ 37,142,170

Additionally, the District has business-type activities long-term liabilities relating to compensated absences in the amount of \$197,269 outstanding at June 30, 2016. Additional detailed information on the Jersey City Public Schools' long-term liabilities can be found in Note 4 to the basic financial statements.

Economic Factors and Next Year's Budget

- The District budgeted \$31,750,000 of its June 30, 2016 fund balance to partially fund the 2016-2017 operations. This amount is consistent from the amount of surplus budgeted in the 2015-2016 adopted budget of \$31,750,000.
- The tax levy which has increased consistently over the past several years was increased again from \$112,161,139 in 2015-2016 to \$114,404,361 in the 2016-2017 budget to offset the increase in appropriations and the loss of certain non-continuing or decreasing federal funded grant programs.

These factors, along with many others, were considered in preparing the District's budget for the 2016-2017 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.

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, 2016.

JERSEY CITY PUBLIC SCHOOLS
Statement of Net Position
June 30, 2016

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 48,748,773	\$ 2,964,839	\$ 51,713,612
Investments	125,148		125,148
Internal balances	2,417,555	(2,417,555)	-
Receivables	15,657,704	2,713,384	18,371,088
Inventories		184,958	184,958
Restricted assets:			
Cash and cash equivalents	608		608
Capital assets, non-depreciable	43,525,615		43,525,615
Capital assets, depreciable, net	311,747,340	1,103,826	312,851,166
Total Assets	<u>422,222,743</u>	<u>4,549,452</u>	<u>426,772,195</u>
DEFERRED OUTFLOW OF RESOURCES			
Pension deferrals	<u>38,522,537</u>		<u>38,522,537</u>
LIABILITIES			
Intergovernmental payables:			
State	1,645,546		1,645,546
Accounts payable and other liabilities	16,686,052	517,111	17,203,163
Accrued salaries and wages	3,587,291	271,242	3,858,533
Unearned revenue	10,966,952	158,361	11,125,313
Accrued liability for insurance claims	9,515,710		9,515,710
Net pension liability	223,556,851		223,556,851
Noncurrent liabilities:			
Due within one year	3,634,903	19,727	3,654,630
Due beyond one year	32,714,122	177,542	32,891,664
Total Liabilities	<u>302,307,427</u>	<u>1,143,983</u>	<u>303,451,410</u>
DEFERRED INFLOW OF RESOURCES			
Pension deferrals	<u>15,865,368</u>		<u>15,865,368</u>
NET POSITION			
Net investment in capital assets	355,272,955	1,103,826	356,376,781
Restricted for:			
Capital projects	800,340		800,340
Capital reserve	608		608
Excess surplus	52,101,230		52,101,230
Unrestricted (deficit)	(265,602,648)	2,301,643	(263,301,005)
Total Net Position	<u>\$ 142,572,485</u>	<u>\$ 3,405,469</u>	<u>\$ 145,977,954</u>

JERSEY CITY PUBLIC SCHOOLS
Statement of Activities
for the Fiscal Year Ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 284,858,233		\$ 38,771,698		\$ (246,086,535)		\$ (246,086,535)
Special education	92,651,923				(92,651,923)		(92,651,923)
Other special instruction	19,222,135				(19,222,135)		(19,222,135)
Other instruction	5,208,652				(5,208,652)		(5,208,652)
Support services:							
Tuition	21,233,847				(21,233,847)		(21,233,847)
Student & instruction related services	137,530,061		54,283,936		(83,246,125)		(83,246,125)
General administration services	13,600,586				(13,600,586)		(13,600,586)
School administration services	32,775,368				(32,775,368)		(32,775,368)
Central services	11,629,034				(11,629,034)		(11,629,034)
Administrative information technology	4,530,510				(4,530,510)		(4,530,510)
Plant operations and maintenance	90,033,442			\$ 29,613,734	(60,419,708)		(60,419,708)
Pupil transportation	17,868,414				(17,868,414)		(17,868,414)
Special schools	1,297,251				(1,297,251)		(1,297,251)
Charter schools	56,632,298		1,190,160		(55,442,138)		(55,442,138)
Interest on long term debt	2,176				(2,176)		(2,176)
Total governmental activities	<u>789,073,930</u>	<u>-</u>	<u>94,245,794</u>	<u>29,613,734</u>	<u>(665,214,402)</u>		<u>(665,214,402)</u>
Business-type activities:							
Food service	14,484,279	\$ 1,031,882	13,912,548			\$ 460,151	460,151
CASPER program	3,297,169	3,494,387				197,218	197,218
Other - nonmajor	212,990	237,478				24,488	24,488
Total business-type activities	<u>17,994,438</u>	<u>4,763,747</u>	<u>13,912,548</u>	<u>-</u>	<u>-</u>	<u>681,857</u>	<u>681,857</u>
Total primary government	<u>\$ 807,068,368</u>	<u>\$ 4,763,747</u>	<u>\$ 108,158,342</u>	<u>\$ 29,613,734</u>	<u>\$ (665,214,402)</u>	<u>681,857</u>	<u>(664,532,545)</u>
General revenues:							
Property taxes, levied for general purposes					112,161,139		112,161,139
State aid not restricted					563,524,508		563,524,508
Federal aid not restricted					1,938,821		1,938,821
Investment earnings					223,235		223,235
Miscellaneous income					3,802,797		3,802,797
Transfers					(29,936)	29,936	-
Total general revenues and transfers					<u>681,620,564</u>	<u>29,936</u>	<u>681,650,500</u>
Change in net position					<u>16,406,162</u>	<u>711,793</u>	<u>17,117,955</u>
Net position - beginning					<u>126,166,323</u>	<u>2,693,676</u>	<u>128,859,999</u>
Net position - ending					<u>\$ 142,572,485</u>	<u>\$ 3,405,469</u>	<u>\$ 145,977,954</u>

See accompanying notes to the basic financial statements.

Fund Financial Statements

Governmental Funds

JERSEY CITY PUBLIC SCHOOLS
Balance Sheet
Governmental Funds
June 30, 2016

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
ASSETS				
Cash and cash equivalents	\$ 33,729,354	\$ 3,177,173	\$ 671,325	\$ 37,577,852
Investments	125,148			125,148
Interfund receivable	4,147,713			4,147,713
Intergovernmental receivables:				
State	6,225,907	5,089	973,108	7,204,104
Federal	640,911	4,643,003		5,283,914
Other	220,753	15,801		236,554
Other accounts receivable	1,092,991	18,462		1,111,453
Restricted assets:				
Cash and cash equivalents	608			608
Total assets	<u>\$ 46,183,385</u>	<u>\$ 7,859,528</u>	<u>\$ 1,644,433</u>	<u>\$ 55,687,346</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payable to state government	\$ 1,068,673	\$ 576,873		\$ 1,645,546
Accounts payable and other current liabilities	4,329,207	2,877,417	\$ 844,093	8,050,717
Accrued salaries and wages	3,369,744	188,201		3,557,945
Unearned revenue		10,966,952		10,966,952
Total liabilities	<u>8,767,624</u>	<u>14,609,443</u>	<u>844,093</u>	<u>24,221,160</u>
Fund balances:				
Restricted fund balance:				
Excess surplus	23,437,673			23,437,673
Excess surplus - designated for subsequent year's expenditures	28,663,557			28,663,557
Capital reserve	608			608
Capital projects			800,340	800,340
Unassigned fund (deficit)	(14,686,077)	(6,749,915)		(21,435,992)
Total fund balances	<u>37,415,761</u>	<u>(6,749,915)</u>	<u>800,340</u>	<u>31,466,186</u>
Total liabilities and fund balances	<u>\$ 46,183,385</u>	<u>\$ 7,859,528</u>	<u>\$ 1,644,433</u>	

Amounts reported for governmental activities in the statement of net position (A-1) are different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$535,975,892 and the accumulated depreciation is \$180,702,937.	355,272,955
Long-term liabilities - compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(36,349,025)
Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds.	22,657,169
Accrued pension contributions for the June 30, 2016 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position.	(8,595,258)
Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds.	(223,556,851)
The unrestricted net position of the internal service funds are included with governmental activities.	<u>1,677,309</u>
Net position of governmental activities	<u>\$ 142,572,485</u>

JERSEY CITY PUBLIC SCHOOLS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
for the Fiscal Year Ended June 30, 2016

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
REVENUES:				
Local sources:				
Local tax levy	\$ 112,161,139			\$ 112,161,139
Tuition	242,930			242,930
Interest on investments	223,235			223,235
Miscellaneous	3,802,798	\$ 332,921		4,135,719
Total local sources	116,430,102	332,921		116,763,023
State sources	483,266,057	66,474,383	\$ 29,613,734	579,354,174
Federal sources	1,938,821	27,438,490		29,377,311
Total revenues	601,634,980	94,245,794	29,613,734	725,494,508
EXPENDITURES:				
Current:				
Regular instruction	155,081,981	36,506,372		191,588,353
Special education instruction	56,630,894			56,630,894
Other special instruction	11,576,643			11,576,643
Other instruction	3,702,255			3,702,255
Support services and undistributed costs:				
Tuition	21,078,799			21,078,799
Student & instruction related services	54,367,624	54,283,936		108,651,560
General administration services	10,657,653			10,657,653
School administration services	20,460,992			20,460,992
Central services	8,446,596			8,446,596
Administrative information technology	3,364,939			3,364,939
Plant operations and maintenance	71,055,038			71,055,038
Pupil transportation	16,385,726			16,385,726
Unallocated Employee benefits	122,131,489			122,131,489
Special schools	792,845			792,845
Charter schools	55,442,138	1,190,160		56,632,298
Capital Outlay			30,129,578	30,129,578
Debt Service:				
Principal	632,988			632,988
Interest	17,407			17,407
Total expenditures	611,826,007	91,980,468	30,129,578	733,936,053
(Deficiency) excess of revenues (under) over expenditures	(10,191,027)	2,265,326	(515,844)	(8,441,545)
OTHER FINANCING SOURCES (USES):				
Transfers in	4,684,802	2,148,501		6,833,303
Transfers out	(2,178,437)	(4,682,894)	(1,908)	(6,863,239)
Total other financing sources (uses)	2,506,365	(2,534,393)	(1,908)	(29,936)
Net change in fund balance	(7,684,662)	(269,067)	(517,752)	(8,471,481)
Fund balances - July 1 (deficit)	45,100,423	(6,480,848)	1,318,092	39,937,667
Fund balances - June 30 (deficit)	\$ 37,415,761	\$ (6,749,915)	\$ 800,340	\$ 31,466,186

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).

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, 2016

Total net change in fund balances - governmental funds (from B-2) \$ (8,471,481)

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	\$ (4,910,528)	
Capital additions	<u>33,013,572</u>	28,103,044

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.

160,158

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.

632,987

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.

15,231

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.

(397,978)

Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

Pension expense	(3,635,799)	
-----------------	-------------	--

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

\$ 16,406,162

Proprietary Funds

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Net Position
Proprietary Funds
June 30, 2016

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor Enterprise Funds		
	Food Service	CASPER			
ASSETS					
Current assets:					
Cash and cash equivalents		\$ 2,830,742	\$ 134,097	\$ 2,964,839	\$ 11,170,921
Intergovernmental receivable:					
State	\$ 35,808			35,808	
Federal	2,581,012			2,581,012	
Other accounts receivable	17,726	78,209	629	96,564	74,154
Inventories	184,958			184,958	
Total current assets	<u>2,819,504</u>	<u>2,908,951</u>	<u>134,726</u>	<u>5,863,181</u>	<u>11,245,075</u>
Noncurrent assets:					
Capital assets:					
Machinery and equipment	3,590,670			3,590,670	215,438
Accumulated depreciation	<u>(2,486,844)</u>			<u>(2,486,844)</u>	<u>(139,059)</u>
Total capital assets	<u>1,103,826</u>	<u>-</u>	<u>-</u>	<u>1,103,826</u>	<u>76,379</u>
Total assets	<u>3,923,330</u>	<u>2,908,951</u>	<u>134,726</u>	<u>6,967,007</u>	<u>11,321,454</u>
LIABILITIES					
Current liabilities:					
Unearned revenue	158,361			158,361	
Interfund payable	1,076,633	1,251,550	89,372	2,417,555	
Accounts payable	517,111			517,111	22,710
Accrued salaries and wages	1,228	254,912	15,102	271,242	29,346
Accrued liability for insurance claims					9,515,710
Compensated absences	19,727			19,727	
Total current liabilities	<u>1,773,060</u>	<u>1,506,462</u>	<u>104,474</u>	<u>3,383,996</u>	<u>9,567,766</u>
Noncurrent liabilities:					
Compensated absences	177,542			177,542	
Total noncurrent liabilities	<u>177,542</u>	<u>-</u>	<u>-</u>	<u>177,542</u>	<u>-</u>
Total liabilities	<u>1,950,602</u>	<u>1,506,462</u>	<u>104,474</u>	<u>3,561,538</u>	<u>9,567,766</u>
NET POSITION					
Net investment in capital assets	1,103,826			1,103,826	76,379
Unrestricted	868,902	1,402,489	30,252	2,301,643	1,677,309
Total net position	<u>\$ 1,972,728</u>	<u>\$ 1,402,489</u>	<u>\$ 30,252</u>	<u>\$ 3,405,469</u>	<u>\$ 1,753,688</u>

See accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
for the Fiscal Year Ended June 30, 2016

	Business-Type Activities Enterprise Funds			Total Enterprise Funds	Major Fund Internal Service Fund
	Major Funds		Other - Nonmajor Enterprise Funds		
	Food Service	CASPER			
OPERATING REVENUES:					
Charges for services:					
Sales	\$ 1,031,882		\$ 231,787	\$ 1,263,669	
Insurance proceeds					\$ 3,617,147
Tuition / program fees		\$ 3,494,387	5,691	3,500,078	5,468,454
Miscellaneous					810,439
Total operating revenues	<u>1,031,882</u>	<u>3,494,387</u>	<u>237,478</u>	<u>4,763,747</u>	<u>9,896,040</u>
OPERATING EXPENSES:					
Cost of sales - reimbursable	5,459,312			5,459,312	
Cost of sales - non-program	2,939,629			2,939,629	
Salaries and wages	4,441,030	2,918,790	178,757	7,538,577	4,671,486
Employee benefits	1,110,467	264,614	34,233	1,409,314	1,625,492
Insurance claims					3,617,147
Purchased professional services	252,470	27,414		279,884	2,500
Purchased educational services					158,103
Purchased property services					148,394
Other purchased services	8,206			8,206	20,111
Supplies and materials	166,918	86,351		253,269	50,785
Depreciation expense	102,723			102,723	6,243
Miscellaneous	3,524			3,524	
Total operating expenses	<u>14,484,279</u>	<u>3,297,169</u>	<u>212,990</u>	<u>17,994,438</u>	<u>10,300,261</u>
Operating (loss) income	<u>(13,452,397)</u>	<u>197,218</u>	<u>24,488</u>	<u>(13,230,691)</u>	<u>(404,221)</u>
Nonoperating revenues:					
State sources:					
State school lunch program	142,181			142,181	
Federal sources:					
School breakfast program	5,231,237			5,231,237	
National school lunch program	7,209,439			7,209,439	
Federal PB lunch	153,482			153,482	
Food donation program	850,917			850,917	
Snack program	312,723			312,723	
School meals equipment	12,569			12,569	
Total nonoperating revenues	<u>13,912,548</u>			<u>13,912,548</u>	
Income (loss) before transfers	460,151	197,218	24,488	681,857	(404,221)
Transfers in			29,936	29,936	
Change in net position	460,151	197,218	54,424	711,793	(404,221)
Total net position (deficit) - beginning	<u>1,512,577</u>	<u>1,205,271</u>	<u>(24,172)</u>	<u>2,693,676</u>	<u>2,157,909</u>
Total net position - ending	<u>\$ 1,972,728</u>	<u>\$ 1,402,489</u>	<u>\$ 30,252</u>	<u>\$ 3,405,469</u>	<u>\$ 1,753,688</u>

See accompanying notes to the basic financial statements.

JERSEY CITY PUBLIC SCHOOLS
Combining Statements of Cash Flows
Proprietary Funds
for the Fiscal Year Ended June 30, 2016

	Business-Type Activities				Major Fund Internal Service Fund
	Major Funds		Enterprise Funds		
	Food Service	CASPER	Other - Nonmajor Enterprise Funds	Total Enterprise Funds	
Cash flows from operating activities:					
Receipts from customers	\$ 1,087,845	\$ 3,490,073	\$ 260,197	\$ 4,838,115	\$ 5,876,459
Receipts from services provided to other funds and other districts					464,990
Payments to employees for salaries and benefits	(5,704,355)	(3,166,937)	(212,690)	(9,083,982)	(6,677,324)
Payment for insurance					(1,193,191)
Payments to suppliers for goods and services	(9,180,554)	(113,765)		(9,294,319)	(384,191)
Net cash (used for) provided by operating activities	<u>(13,797,064)</u>	<u>209,371</u>	<u>47,507</u>	<u>(13,540,186)</u>	<u>(1,913,257)</u>
Cash flows from non-capital financing activities:					
Cash received from state sources	120,478			120,478	
Cash received from federal sources	11,479,759			11,479,759	
Cash received from food donation program	804,218			804,218	
Cash receipt (disbursement) of interfund activity	835,131	408,308	72,607	1,316,046	
Net cash provided by non-capital financing activities	<u>13,239,586</u>	<u>408,308</u>	<u>72,607</u>	<u>13,720,501</u>	
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(54,320)			(54,320)	
Net cash (used for) capital and related financing activities	<u>(54,320)</u>			<u>(54,320)</u>	
Net increase (decrease) in cash and cash equivalents	(611,798)	617,679	120,114	125,995	(1,913,257)
Cash and cash equivalents - beginning of the year	611,798	2,213,063	13,983	2,838,844	13,084,178
Cash and cash equivalents - end of the year	<u>\$ -</u>	<u>\$ 2,830,742</u>	<u>\$ 134,097</u>	<u>\$ 2,964,839</u>	<u>\$ 11,170,921</u>
Reconciliation of operating (loss) income to net cash (used for) provided by operating activities:					
Operating (loss) income	\$ (13,452,397)	\$ 197,218	\$ 24,488	\$ (13,230,691)	\$ (404,221)
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:					
Depreciation	102,723			102,723	6,243
Changes in assets and liabilities:					
Decrease (increase) in intergov./accounts receivable	55,963	(4,314)	22,719	74,368	62,556
Decrease in inventories	48,749			48,749	
(Decrease) increase in accounts payable	(399,244)			(399,244)	(4,298)
(Decrease) increase in accrued salaries and wages	(121,194)	16,467	300	(104,427)	(380,346)
(Decrease) in other liabilities	(31,664)			(31,664)	
(Decrease) in accrued liabilities for insurance claims					(1,193,191)
Total adjustments	<u>(344,667)</u>	<u>12,153</u>	<u>23,019</u>	<u>(309,495)</u>	<u>(1,509,036)</u>
Net cash (used for) provided by operating activities	<u>\$ (13,797,064)</u>	<u>\$ 209,371</u>	<u>\$ 47,507</u>	<u>\$ (13,540,186)</u>	<u>\$ (1,913,257)</u>

Non-cash, from non-capital financing activities

The District received \$804,218 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2016.

Fiduciary Funds

JERSEY CITY PUBLIC SCHOOLS
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 1,739,373	\$ 47,597,381
Interfund receivable	17,367	
Total assets	\$ 1,756,740	\$ 47,597,381
LIABILITIES		
Accounts payable	155,379	
Interfund payable		\$ 1,747,525
Payroll deductions and withholdings		2,987,290
Summer escrow payable		42,361,288
Due to student groups		501,278
Total liabilities	155,379	\$ 47,597,381
NET POSITION		
Held in trust for scholarships	545,879	
Held in trust for unemployment claims	1,055,482	
	\$ 1,601,361	

JERSEY CITY PUBLIC SCHOOLS
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2016

	Trust Funds
ADDITIONS:	
Local sources:	
Contributions	
Employees	\$ 715,568
Donations/Fundraising	21,037
	736,605
Total additions	736,605
DEDUCTIONS:	
Unemployment claims	683,917
Scholarships awarded	19,950
	703,867
Total deductions	703,867
Change in net position	32,738
Net position - beginning of the year	1,568,623
Net position - end of the year	\$ 1,601,361

Jersey City Public Schools

Notes to the Basic Financial Statements

Year ended June 30, 2016

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

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

elections held in November. 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 Pre 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. The New Jersey Department of Education requires that all funds be reported as major to promote consistency among school districts in the State of New Jersey.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

In accordance with GASB No. 72, *Fair Value Measurement and Application*, implemented during fiscal year ended June 30, 2016, funds invested in solar renewable energy certificates associated with the current fiscal period are considered revenue under the full accrual and modified accrual basis of accounting. These investments, however, are not recognized on the budgetary basis of accounting until sold or expected to be sold within 60 days after year end.

The District has reported the following major 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:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

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 capital assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund – The District maintains one Special Revenue Fund which 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:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

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

Internal Service Funds (Self Insurance and Transportation) - The self insurance internal service fund is used to account for the District's various insurance expenses and the funds reserved by the District to cover the self-insured limits of the various insurance policies of the District. The regional transportation 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 activities 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 net investment in capital assets or unrestricted. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total position.

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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

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 cannot 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

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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, however, interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues include 1) fees charged 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 resources are received by the District before revenue recognition criteria are met, as when federal assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and statement of net position and revenue is recognized.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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 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.

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 were in 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis 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 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* and Statement No. 72, *Fair Value Measurement and Application*. 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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 2015 - 2016 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.

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, 2016, the unused Food Donation Program commodities of \$158,361 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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:

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

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, 2016, the amount earned by these employees but not disbursed was \$42,361,288 and is included in liabilities – summer escrow payroll payable in the fiduciary fund.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

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 \$36,349,025 and \$197,269, respectively, at June 30, 2016, 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. 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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.

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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

- 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.

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 \$37,415,761 of fund balances in the General Fund, \$10,727,918 is assigned for year end encumbrances and \$3,728,586 is assigned and designated for subsequent years, both of which are included with the unassigned deficit of \$14,686,077 and reported together with assigned fund balance designated for subsequent years' expenditures - SEMI in the amount of \$352,848, and assigned fund balance designated for subsequent years' expenditures – SEMI ARRA in the amount of \$289,295, and \$608 has been restricted for capital reserve, \$23,437,673 has been restricted for current year excess surplus and \$28,663,557 has been restricted for excess surplus that is designated for subsequent years' expenditures.

The Special Revenue Fund has an unassigned deficit fund balance of \$6,749,915 at June 30, 2016.

The Capital Projects Fund has \$800,340 of restricted fund balance for capital projects at June 30, 2016.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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, 2016 audited excess surplus that is required to be appropriated in the 2017-2018 original budget certified for taxes.

Restricted - Excess Surplus – Designated for Subsequent years Expenditures - This restriction was created to represent the June 30, 2015 audited excess surplus that is required to be appropriated in the 2016-2017 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.

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, 2016.

Assigned - Designated for Subsequent Year's Budget - This assignment was created to designate the portion of fund balance appropriated in the adopted 2016-2017 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:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

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. GASB Pronouncements

GASB Pronouncements Implemented in the 2016 Fiscal Year

In February, 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application* ("GASB No. 72"). The objective of this Statement is to provide guidance for applying fair value for certain assets and liabilities and disclosures related to all fair value measurements. The requirements of this Statement mandate the use of valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. The District has adopted GASB No. 72 during the year ended June 30, 2016.

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB No. 75"). The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The Statement will become effective for the District in the 2018 fiscal year. Management has not yet determined the impact of this Statement on the financial statements.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

GASB Statement No. 77, *Tax Abatement Disclosures* ("GASB No. 77"). This Statement requires governments that enter into tax abatement agreements to disclose certain information about the agreements. The Statement will become effective for the District in the 2017 fiscal year. Management has not yet determined the impact of this Statement on financial statement note disclosures.

Q. 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.

R. 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. Additionally, revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased \$80,258,450 to adjust to the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

S. 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 2015-2016 fiscal year in the amount of \$52,101,230. Of this amount, \$28,663,557 has been appropriated in the 2016-2017 budget and the remaining \$23,437,673 which will be appropriated in the 2017-2018 budget.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

T. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2016 and December 5, 2016, 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.

U. Deferred Outflows / Inflows or Resources

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

2. 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.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

2. Deposits and Investments (continued)

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.

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.

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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

2. Deposits and Investments (continued)

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2016, the carrying amount of the District's deposits was \$100,913,521 and the bank balance was \$116,498,125. Of the bank balance, \$502,928 of the District's cash deposits on June 30, 2016 was secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act (GUDPA) covered the bank balance of \$99,319,584. \$16,675,612 held in the District agency accounts are not covered by GUDPA.

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 and New Jersey Asset and Rebate Management Fund.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

2. Deposits and Investments (continued)

As of June 30, 2016, the District's investment balances of \$125,148 were in Solar Renewable Energy Certificates. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurement as of June 30, 2016:

- Solar Renewable Energy Credits in the amount of \$125,148 are valued using quoted market prices (Level 1 inputs)

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, 2016, the District had no investments.

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, 2016.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

3. Capital Assets

The following is a summarization of the governmental activities changes in capital assets for the fiscal year ended June 30, 2016:

	Beginning Balance	Increases	Transfers	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 14,846,605			\$ 14,846,605
Construction in progress – SDA	40,927,040	\$ 25,968,065	\$ (41,435,333)	25,459,772
Construction in progress – District	4,016,802	5,828,447	(6,626,011)	3,219,238
Total capital assets, not being depreciated	59,790,447	31,796,512	(48,061,344)	43,525,615
Capital assets, being depreciated:				
Buildings and improvements	404,174,055		48,061,344	452,235,399
Machinery, equipment and vehicles	38,997,818	1,217,060		40,214,878
Total capital assets being depreciated	443,171,873	1,217,060	48,061,344	492,450,277
Less accumulated depreciation for:				
Buildings and improvements	(141,379,340)	(4,563,434)		(145,942,774)
Machinery, equipment and vehicles	(34,413,069)	(347,094)		(34,760,163)
Total accumulated depreciation	(175,792,409)	(4,910,528)		(180,702,937)
Total capital assets, being depreciated, net	267,379,464	(3,693,468)	48,061,344	311,747,340
Governmental activities capital assets, net	\$ 327,169,911	\$ 28,103,044	\$ -	\$ 355,272,955

Depreciation expense was charged to functions/programs of the District for the fiscal year ended June 30, 2016 as follows:

	Amount
Instruction:	
Regular Instruction	\$ 1,869,213
Special Education Instruction	552,514
Other Special Instruction	112,946
Other Instruction	36,121
Support Services:	
Student and Instruction Related Services	1,060,048
General Administration Services	103,980
School Administration Services	199,626
Central services	82,408
Administrative information technology	32,830
Plant Operations and maintenance	693,241
Pupil transportation	159,866
Special schools - current	7,735
	<u>\$ 4,910,528</u>

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

3. Capital Assets (continued)

The following is a summarization of the business-type activities changes in capital assets for the fiscal year ended June 30, 2016:

	Beginning Balance	Increases	Ending Balance
Business-type activities:			
Machinery and Equipment	\$ 3,536,350	\$ 54,320	\$ 3,590,670
Less accumulated depreciation for equipment	(2,384,121)	(102,723)	(2,486,844)
Total Business-type activities capital assets, net	\$ 1,152,229	\$ (48,403)	\$ 1,103,826

4. Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended June 30, 2016, the following changes occurred in governmental and business-type activities long-term liabilities:

	Beginning Balance June 30, 2015	Additions	Reductions	Ending Balance June 30, 2016	Due within One Year
Governmental activities:					
Capital lease obligation	\$ 632,987		\$ (632,987)		
Compensated absences	36,509,183	\$ 2,434,161	(2,594,319)	\$ 36,349,025	\$ 3,634,903
Sub-total	37,142,170	2,434,161	(3,227,306)	36,349,025	3,634,903
Net pension liability	200,921,082	26,271,568	(3,635,799)	223,556,851	
Total governmental activities Long-term liabilities	\$ 238,063,252	\$ 28,705,729	\$ (6,863,105)	\$ 259,905,876	\$ 3,634,903
Business-type activities:					
Compensated absences	\$ 228,933		\$ (31,664)	\$ 197,269	\$ 19,727
Total business type activities Long-term liabilities	\$ 228,933		\$ (31,664)	\$ 197,269	\$ 19,727

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

4. Long-Term Liabilities (continued)

The governmental activities compensated absences, capital leases and net pension liability 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, which are not recorded in the financial statements of the District. Retirement of bonds and interest payments are made from the operating budget of the City.

School bonds payable on the City of Jersey City's financial statements at June 30, 2016 are comprised of the following issues:

\$17,050,000, 2007 Qualified School Bonds, due in annual installments of \$785,000 to \$1,205,000 through February, 2027, interest at 4.125% to 4.25%	\$ 815,000
\$12,645,000, 2007 Qualified School Refunding Bonds, due a final annual installment \$3,130,000 in October, 2016 at 5.50%	3,130,000
\$22,610,000 2014 Qualified School Refunding Bonds, Taxable due in annual installments starting September 1, 2015 at \$565,000 and \$5,455,000 to \$1,545,000 from 2016 to 2021 with variable interest at 0.0659% to 3.139%	22,045,000
\$9,830,00, 2015B School Refunding Bonds, due in annual installments starting February 15, 2016 at \$80,000 and \$820,000 to \$1,160,000 from 2018 to 2027 with variable interest at 2.9% to 5.0%	<u>9,750,000</u>
Total bonds outstanding	<u><u>\$ 35,740,000</u></u>

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

4. Long-Term Liabilities (continued)

Principal and interest due on all bonds outstanding is as follows:

Year ending June 30,	Principal	Interest	Total
2017	\$ 9,400,000	\$ 911,223	\$ 10,311,223
2018	6,330,000	721,086	7,051,086
2019	4,925,000	602,013	5,527,013
2020	4,745,000	476,005	5,221,005
2021	2,500,000	369,647	2,869,647
2022-2026	6,680,000	930,250	7,610,250
2027	1,160,000	34,801	1,194,801
	<u>\$ 35,740,000</u>	<u>\$ 4,045,025</u>	<u>\$ 39,785,025</u>

Bonds Authorized But Not Issued

As of June 30, 2016, the City of Jersey City had \$4,265,245 in authorized, but not issued, school bonds.

Capital Leases

On July 27, 2010, the District entered into a lease agreement for various equipment totaling \$3,000,000 to be paid over 5 years at an interest rate of 2.75%. Total capital lease payments made during the year ended June 30, 2016 were \$650,395, including principal payments of \$632,987. The lease was repaid in full in 2016.

Operating Leases

Total operating lease payments made during the fiscal year ended June 30, 2016 were \$359,850.

5. 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

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

other related non-contributing employers. The Public Employees Retirement System is also considered cost sharing multiple-employer plan.

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 $1/55^{\text{th}}$ 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 $1/60^{\text{th}}$ 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 $1/55^{\text{th}}$ 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 $1/60^{\text{th}}$ 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issued 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 annually through July 2018 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.

During the year ended June 30, 2016, the State of New Jersey contributed \$42,308,288 to the TPAF for on-behalf medical and pension contributions on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66 the State of New Jersey reimbursed the District \$18,938,154 during the year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. These amounts have been included in the Government-wide and fund financial statements.

The District's actuarially determined contribution to PERS for the years ended June 30, 2016, 2015 and 2014 were \$8,561,964, \$8,563,471, and \$8,027,810, respectively, equal to the required contributions for each year.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employee's Retirement System (PERS)

At June 30, 2016, the District reported a liability of \$223,556,851 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2014, which was rolled forward to June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 0.9958877827 percent, which was a decrease of 0.0772518072 from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized full accrual pension expense of \$12,197,763 in the government-wide financial statements. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 24,008,220	
Net difference between projected and actual earnings on pension plan investments	5,333,281	\$ 3,594,364
Changes in proportion and differences between District contributions and proportionate share of contributions	585,778	12,271,004
District contributions subsequent to the measurement date	8,595,258	
	\$ 38,522,537	\$ 15,865,368

\$8,595,258 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Year ended June 30:	
2017	\$ 2,170,507
2018	2,170,506
2019	2,170,506
2020	5,163,954
2021	2,386,438
	<u>\$ 14,061,911</u>

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.04%
Salary increases	
2012-2021	2.15 - 4.40%
	based on age
Thereafter	3.15 - 5.40%
	based on age
Investment rate of return	7.90%

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Mortality Rates

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on

Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expecting future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Markets	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds / Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%
	<u>100.00%</u>	

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Discount rate

The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2015 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90 percent) or 1-percentage-point higher (5.90 percent) than the current rate:

	At 1% Decrease (3.90%)	At Current Discount Rate (4.90%)	At 1% Increase (5.90%)
District's proportionate share of the net pension liability	\$ 277,853,812	\$ 223,556,851	\$ 178,034,671

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the State of New Jersey Public Employees Retirement System.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Additional Information

Collective balances of the Local Group at June 30, 2015 are as follows:

Deferred outflows of resources	\$	3,578,755,666
Deferred inflows of resources	\$	993,410,455
Net pension liability - Local Group	\$	22,447,996,119
 District's Proportion		 0.9958877827%

Collective pension expense for the Local Group for the measurement period ended June 30, 2015 is \$1,481,308,816.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2014 (the beginning of the measurement period ended June 30, 2015) is 5.72 years and 6.44 years for the measurement period ended June 30, 2014.

Teachers Pensions and Annuity Fund (TPAF)

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

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2015 was \$1,630,732,799. The District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2015, the State's proportionate share of the TPAF net pension liability associated with the District was 2.5800990857 percent, which was an increase of 0.0054627888 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized on-behalf pension expense and revenue in the government wide financial statements of \$99,570,921 for contributions incurred by the State.

Actuarial assumptions

The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Mortality Rates

Mortality rates were based on the RP-2000 Health Annuitant Mortality Tables for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Pensions and Benefits, the board of trustees and the actuaries.

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Markets Equity	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%
	<u>100.00%</u>	

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.13% as of June 30, 2015. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years.

Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the State's proportionate share of the net pension liability associated with the District to changes in the discount rate

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2016 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	Decrease (3.13%)	Discount Rate (4.13%)	Increase (5.13%)
State's proportionate share of the net pension liability associated with the District	\$ 1,938,064,977	\$ 1,630,732,799	\$ 1,365,947,735

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TPAF financial report.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

5. Pension Plans (continued)

Additional Information

Collective balances –Local Group at June 30, 2015 are as follows:

Collective deferred outflows of resources	\$	7,522,890,856
Collective deferred inflows of resources	\$	623,365,110
Collective net pension liability - Local Group	\$	63,204,270,305

State's proportionate share associated with the District		2.5800990857%
---	--	---------------

Collective pension expense for the plan for the measurement period ended June 30, 2015 is \$3,854,529,454.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2014 (the beginning of the measurement period ended June 30, 2015) is 8.3 years and 8.5 years for the measurement period ended June 30, 2014.

6. 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

6. Post-Retirement Benefits

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, 2015, there were 107,314 retirees receiving post-retirement medical benefits, and the state contributed \$1.25 billion on their behalf. 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 employer paid 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 \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in fiscal year 2015.

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, 2016, 2015 and 2014 were \$22,995,817, \$22,143,983, and \$17,858,400, 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

7. Interfund Receivables and Payables

The following interfund balances remained on the financial statements of various funds at June 30, 2016:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 4,147,713	
Food Service Enterprise Fund		\$ 1,076,633
Casper Enterprise Fund		1,251,550
Morning Star Enterprise Fund - non major fund		89,372
Scholarship Fund	17,367	
Payroll Agency Fund		1,747,525
	\$ 4,165,080	\$ 4,165,080

The interfunds between the general fund and the food service enterprise fund, casper enterprise fund, and the morning star 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. The interfund receivable in the scholarship fund pertains to contributions from teachers and parents not turned over as of year end. The interfund between the general fund and payroll agency fund represents additional funds moved to agency that are due back to general fund.

All interfunds are expected to be liquidated within one year.

8. Transfers

The following represents a reconciliation of transfers made during the 2016 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 4,684,802	\$ 2,178,437
Special Revenue Fund	2,148,501	4,682,894
Capital Projects Fund		1,908
ETTC Fund	29,936	
	\$ 6,863,239	\$ 6,863,239

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

8. Transfers (continued)

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 a return of funds to the general fund. The transfers from the general fund to the special revenue represents the budgeted transfer for a contribution to the preschool education program. The transfer from the general fund to the enterprise technology training center represents a transfer to cover prior year deficits for funds dissolved in the current year.

9. 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.

10. 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, 2016 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 has appealed 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, 2016 may be impaired.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

10. 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. In September 2013, the District received a notification from the IRS revising the amount it believes the District owes to \$8,104,915. The District agreed to settle the dispute with the IRS for \$5,673,539.

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 2016 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, 2016, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities for insurance claims recorded in the internal service fund (see additional disclosure in Note 11).

11. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. There have been no insurance settlements that have exceeded coverage for each of the past three years.

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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

11. 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 Internal Service 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, 2016, 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 \$9,515,710 reported at June 30, 2016 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 2016, 2015 and 2014 are as follows:

	Fiscal Year Ended June 30,		
	2016	2015	2014
Unpaid Claims	\$ 10,708,901	\$ 11,877,859	\$ 12,011,193
Claims Incurred	2,423,956	4,149,769	5,592,665
Claims Paid	(3,617,147)	(5,318,727)	(5,725,999)
Unpaid Claims	<u>\$ 9,515,710</u>	<u>\$ 10,708,901</u>	<u>\$ 11,877,859</u>

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

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

11. Risk Management (continued)

New Jersey Unemployment Compensation Insurance

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method." Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. As of June 30, 2016, 2015 and 2014 the District had \$1,055,482, \$1,023,831, and \$1,131,949, respectively, held in trust for unemployment claims.

12. 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 2016 and 2015, the District's employees contributed \$10,004,859, and \$10,104,242, respectively, in total to their respective 403(b) and 457(b) plans.

13. 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.

14. 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

14. 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, 2015 to June 30, 2016 fiscal year is as follows:

Beginning balance, July 1, 2015	\$ 3,262,608
Withdrawal:	
Transferred to Capital Outlay Fund - Various Projects	<u>(3,262,000)</u>
Ending balance, June 30, 2016	<u>\$ 608</u>

The June 30, 2016 LRFP balance of local support costs of uncompleted capital projects exceeded the amount in capital reserve.

15. Deficit Fund Balances / Net Position

The District has a deficit fund balance of \$14,686,077 in the General Fund and \$6,749,915 in the Special Revenue Fund as of June 30, 2016 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.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

15. 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.

16. 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, 2016, \$279,027,907 has been approved by the SDA and \$262,339,739 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.

17. Commitments

The District has contractual commitments at June 30, 2016 to various vendors, which are recorded as part of the assigned fund balance in the general fund in the amount of \$10,727,918.

There were \$641,592 of contractual commitments at June 30, 2016 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

Jersey City Public Schools

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2016

18. Excess of Expenditures over Appropriations

The District did not have any excess expenditures over appropriations of budgetary line-items as part of its June 30, 2016 Board Secretary Report. However, the financial statements reflect an excess of expenditures over appropriations in the general fund for Undistributed Expenditures - Tuition to CSSD & Regional Day Schools in the amount of \$125,827 and Tuition – State Facilities in the amount of \$280,399, and Unallocated Employee Benefits – Health Benefits in the amount of \$2,635,596. The excess expenditures in the general fund is a result the District not charging out the state aid deductions during the year, resulting in a lack of available balance for those appropriate budget lines as transfers were made to other departments, as well as the District charging out the health benefit expenditures that were not recorded at the time of the year-end financial statement close.

Required Supplementary Information
Part II

JERSEY CITY PUBLIC SCHOOLS
Schedule of the District's Proportionate Share of the Net Pension Liability
Public Employee's Retirement System

Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
District's proportion of the net pension liability (asset) - Local Group	0.9958877827%	1.0731395899%	1.0686939988%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 223,556,851	\$ 200,921,082	\$ 204,248,657	n/a	n/a	n/a	n/a	n/a	n/a	n/a
District's covered-employee payroll	\$ 66,113,399	\$ 68,111,384	\$ 71,806,520	\$ 71,933,135	\$ 73,612,691	\$ 75,762,933	\$ 74,839,874	\$ 73,547,338	\$ 70,410,519	\$ 68,450,267
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	338.14%	294.99%	284.44%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	47.93%	52.08%	52.08%	n/a	n/a	n/a	n/a	n/a	n/a	n/a

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

n/a - information not available

JERSEY CITY PUBLIC SCHOOLS
Schedule of District Contributions
Public Employee's Retirement System

Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 8,561,964	\$ 8,846,808	\$ 8,052,391	\$ 8,339,338	\$ 8,681,348	\$ 8,472,690	\$ 6,632,081	\$ 5,665,805	\$ 4,352,897	\$ 2,412,484
Contributions in relation to the contractually required contribution	(8,561,964)	(8,846,808)	(8,052,391)	(8,339,338)	(8,681,348)	(8,472,690)	(6,632,081)	(5,665,805)	(4,352,897)	(2,412,484)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 69,709,444	\$ 66,113,399	\$ 68,111,384	\$ 71,806,520	\$ 71,933,135	\$ 73,612,691	\$ 75,762,933	\$ 74,839,874	\$ 73,547,338	\$ 70,410,519
Contributions as a percentage of covered-employee payroll	12.28%	13.38%	11.82%	11.61%	12.07%	11.51%	8.75%	7.57%	5.92%	3.43%

See accompanying note to required supplementary information.

JERSEY CITY PUBLIC SCHOOLS
Schedule of the State's Proportionate Share of the Net Pension
Liability Associated with the District
Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.5800990857%	2.5746362969%	2.5535265847%
District's proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,630,732,799	\$ 1,376,059,305	\$ 1,290,532,253
Total proportionate share of the net pension liability (asset) associated with the District	<u>\$ 1,630,732,799</u>	<u>\$ 1,376,059,305</u>	<u>\$ 1,290,532,253</u>
Plan fiduciary net position as a percentage of the total pension liability	28.71%	33.64%	33.76%

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Covered payroll information is not presented since the Teachers' Pension and Annuity Fund is a special funding situation in which the District does not make contributions to this plan.

JERSEY CITY PUBLIC SCHOOLS

Notes to Required Supplementary Information

Year ended June 30, 2016

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.39% as of June 30, 2014 to 4.90% as of June 30, 2015.

TEACHERS PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.68% as of June 30, 2014 to 4.13% as of June 30, 2015.

Required Supplementary Information
Part III

Budgetary Comparison

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local sources:					
Local tax levy	\$ 112,161,139		\$ 112,161,139	\$ 112,161,139	
Tuition	39,049		39,049	242,930	\$ 203,881
Interest earned		\$ 400,000	400,000	223,235	(176,765)
Miscellaneous	1,926,437	(400,000)	1,526,437	3,677,649	2,151,212
Total - local sources	114,126,625		114,126,625	116,304,953	2,178,328
State sources:					
Equalization aid	270,661,365		270,661,365	270,661,365	
Education adequacy aid	125,411		125,411	125,411	
Transportation aid	2,953,347		2,953,347	2,953,347	
Special education categorical aid	18,332,551		18,332,551	18,332,551	
Security aid	11,334,316		11,334,316	11,334,316	
Adjustment aid	114,452,158		114,452,158	114,452,160	2
Extraordinary aid	1,785,679		1,785,679	3,097,039	1,311,360
Parcc readiness aid	306,071		306,071	306,070	(1)
Per pupil growth aid	306,071		306,071	306,070	(1)
Adult Education Aid				387,970	387,970
Additional nonpublic transportation aid				136,242	136,242
On-Behalf TPAF pension contributions (non-budgeted)				42,308,288	42,308,288
Reimbursed TPAF social security contributions (non-budgeted)				18,938,154	18,938,154
Total - state sources	420,256,969		420,256,969	483,338,983	63,082,014
Federal sources:					
Special education medicaid reimbursement initiative	891,518		891,518	1,938,821	1,047,303
Total - federal sources	891,518		891,518	1,938,821	1,047,303
Total revenues	535,275,112		535,275,112	601,582,757	66,307,645
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Kindergarten	9,208,622	(668,315)	8,540,307	7,949,987	590,320
Grades 1-5	62,058,921	3,998,343	66,057,264	62,431,333	3,625,931
Grades 6-8	28,817,428	(997,714)	27,819,714	25,525,157	2,294,557
Grades 9-12	40,547,483	193,384	40,740,867	37,674,464	3,066,403
Total regular programs - instruction	140,632,454	2,525,698	143,158,152	133,580,941	9,577,211
Regular programs - home instruction:					
Salaries of teachers	1,014,845	(388,547)	626,298	621,209	5,089
Other purchased services	230,000	141,187	371,187	299,795	71,392
Total regular programs - home instruction	1,244,845	(247,360)	997,485	921,004	76,481
Regular programs - undistributed instruction:					
Other salaries for instruction	5,485,880	142,512	5,628,392	4,586,353	1,042,039
Unused vacation payment to term/retired staff	53,000	52,150	105,150	105,150	
Purchased professional - educational services	3,688,232	(3,250,669)	437,563	391,886	45,677
Purchased technical services	40,000	(34,778)	5,222	1,275	3,947
Other purchased services	3,107,956	1,166,427	4,274,383	4,013,397	260,986
Travel		2,569	2,569	2,180	389
General supplies	5,739,674	222,383	5,962,057	5,642,652	319,405
Textbooks	1,704,343	(277,213)	1,427,130	1,380,179	46,951
Other objects	456,207	(33,174)	423,033	361,838	61,195
Total regular programs - undistributed instruction	20,275,292	(2,009,793)	18,265,499	16,484,910	1,780,589
Total regular programs	162,152,591	268,545	162,421,136	150,986,855	11,434,281

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Special education:					
Cognitive - mild:					
Salaries of teachers	\$ 839,462	\$ (323,667)	\$ 515,795	\$ 502,407	\$ 13,388
Other salaries for instruction	481,774	(93,073)	388,701	292,829	95,872
General supplies	23,300	1,451	24,751	24,555	196
Textbooks	4,000	(3,939)	61		61
Total cognitive - mild	1,348,536	(419,228)	929,308	819,791	109,517
Cognitive - moderate:					
Salaries of teachers	420,213	217,736	637,949	618,289	19,660
Other salaries for instruction	186,415	63,936	250,351	244,747	5,604
General supplies	7,300	(12)	7,288	7,179	109
Other objects	760	(412)	348	348	
Total cognitive - moderate	614,688	281,248	895,936	870,563	25,373
Learning/language disabilities:					
Salaries of teachers	5,225,943	(385,168)	4,840,775	4,290,116	550,659
Other salaries for instruction	1,531,123	671,618	2,202,741	2,065,162	137,579
Unused vacation payment to term/retired staff	5,000	(2,500)	2,500	2,500	
Other purchased services	1,000	2,000	3,000	2,993	7
General supplies	53,900	(61)	53,839	51,854	1,985
Total learning/language disabilities	6,816,966	285,889	7,102,855	6,412,625	690,230
Auditory impairments:					
Salaries of teachers	314,810	(160,237)	154,573	143,411	11,162
Other salaries for instruction		10,298	10,298	10,298	
Total Auditory Impairments	314,810	(149,939)	164,871	153,709	11,162
Behavioral disabilities:					
Salaries of teachers	875,051	397,432	1,272,483	1,196,039	76,444
Other salaries for instruction	188,840	193,806	382,646	363,419	19,227
General supplies	5,500	1,566	7,066	4,981	2,085
Total behavioral disabilities	1,069,391	592,804	1,662,195	1,564,439	97,756
Multiple disabilities:					
Salaries of teachers	339,716	(105,226)	234,490	139,597	94,893
Other salaries for instruction	41,095		41,095	15,580	25,515
General supplies	2,000		2,000	1,106	894
Total multiple disabilities	382,811	(105,226)	277,585	156,283	121,302
Resource room/resource center:					
Salaries of teachers	32,395,948	1,350,769	33,746,717	32,549,106	1,197,611
Other salaries for instruction	2,010,182	(450,005)	1,560,177	1,343,101	217,076
Unused vacation payment to term/retired staff		300	300	300	
Other purchased services	479,700	248	479,948	453,004	26,944
General supplies	31,153	(5,326)	25,827	23,943	1,884
Total resource room/resource center	34,916,983	895,986	35,812,969	34,369,454	1,443,515
Autism:					
Salaries of teachers	5,689,823	(51,474)	5,638,349	5,327,106	311,243
Other salaries for instruction	2,589,129	422,675	3,011,804	2,923,253	88,551
Unused vacation payment to term/retired staff	10,000	(2,009)	7,991	7,991	
Purchased professional - educational services	152,550	(107,383)	45,167	34,243	10,924
General supplies	20,801	1,005	21,806	19,917	1,889
Textbooks	1,000	(1,000)			
Total autism	8,463,303	261,814	8,725,117	8,312,510	412,607
Preschool disabilities - full - time:					
Salaries of teachers	1,345,623	(295,494)	1,050,129	1,049,617	512
Other salaries for instruction	511,728	148,862	660,590	660,583	7
Total preschool disabilities - full - time	1,857,351	(146,632)	1,710,719	1,710,200	519
Total special education - instruction	55,784,839	1,496,716	57,281,555	54,369,574	2,911,981

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Bilingual education:					
Salaries of teachers	\$ 11,108,523	\$ (330,613)	\$ 10,777,910	\$ 10,261,861	\$ 516,049
Other salaries for instruction	1,322,121	14,392	1,336,513	1,149,917	186,596
Unused vacation payment to term/retired staff	15,000	(15,000)			
Other purchased services	800	3,189	3,989	3,035	954
General supplies	101,800	310	102,110	97,350	4,760
Textbooks	72,250	(6,428)	65,822	58,876	6,946
Other objects	2,000	3,609	5,609	5,605	
Total bilingual education	12,622,494	(330,541)	12,291,953	11,576,644	715,305
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	455,838	45,754	501,592	493,169	8,423
Other purchased services	70,575	22,145	92,720	91,888	832
Supplies and materials	5,260	1,139	6,399	6,189	210
Other Objects	8,600	6,679	15,279	13,075	2,204
Total school-sponsored cocurricular activities	540,273	75,717	615,990	604,321	11,669
School-sponsored athletics:					
Salaries	1,538,546	207,505	1,746,051	1,734,295	11,756
Other purchased services	997,057	(24,969)	972,088	844,603	127,485
Supplies and materials	300,128	153,022	453,150	400,456	52,694
Other objects	33,998	877	34,875	34,875	
Total other instructional	3,410,002	412,152	3,822,154	3,618,550	203,604
Total - instruction	233,969,926	1,846,872	235,816,798	220,551,623	15,265,171
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - regular	163,192	27,235	190,427	174,713	15,714
Tuition to other LEA's within the state - special	699,846	783,305	1,483,151	1,247,225	235,926
Tuition to CSSD & regional day schools	1,182,762	216,538	1,399,300	1,525,127	(125,827)
Tuition to private schools for the handicapped-within state	16,214,896	1,265,254	17,480,150	16,664,109	816,041
Tuition - state facilities	1,321,961	(280,399)	1,041,562	1,321,961	(280,399)
Tuition - other	127,350	59,234	186,584	145,664	40,920
Total undistributed expenditures - instruction	19,710,007	2,071,167	21,781,174	21,078,799	702,375
Attendance and social work services:					
Salaries	214,282	422	214,704	208,754	5,950
Family/parent liaison salary	1,241,186	18,411	1,259,597	1,221,787	37,810
Unused vacation payment to term/retired staff		450	450	449	1
Travel	600		600	300	300
Miscellaneous purchased services	1,500		1,500	1,500	
Supplies and materials	9,628	(523)	9,105	4,171	4,934
Total attendance and social work services	1,467,196	18,760	1,485,956	1,436,961	48,995
Health services:					
Salaries	5,003,602	(243,775)	4,759,827	4,604,881	154,946
Unused vacation payment to term/retired staff	10,000	(6,739)	3,261	3,261	
Purchased professional and technical services	1,021,500	216,152	1,237,652	1,021,384	216,268
Other purchased services	346,718	(68,586)	278,132	119,599	158,533
Supplies and materials	113,600	(38,337)	75,263	73,741	1,522
Total health services	6,495,420	(141,285)	6,354,135	5,822,866	531,269
Other support services - students-related services:					
Salaries	2,545,528	(99,647)	2,445,881	2,411,198	34,683
Purchased professional - educational services	2,151,460	393,145	2,544,605	2,368,583	176,022
Total other support services - students-related services	4,696,988	293,498	4,990,486	4,779,781	210,705
Other support services - students-extra services:					
Other salaries for instruction	1,812,227	14,913	1,827,140	1,827,123	17
Unused vacation payment to term/retired staff		4,882	4,882	4,881	1
Total other support services - students-extra services	1,812,227	19,795	1,832,022	1,832,004	18
Other support services - guidance					
Salaries of other professional staff	8,438,558	(384,674)	8,053,884	7,360,115	693,769
Other salaries	1,211,476	(86,974)	1,124,502	1,075,517	48,985
Purchased professional - educational services	26,525	(18,965)	7,560	7,556	4
Other purchased services	4,000	(3,375)	625	329	296
Supplies and materials	157,415	(29,038)	128,377	117,256	11,121
Other objects	450	65	515	514	1
Total other support services - guidance	9,838,424	(522,961)	9,315,463	8,561,287	754,176

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Other support services - child study team					
Salaries of other professional staff	\$ 14,190,568	\$ (1,307,877)	\$ 12,882,691	\$ 12,837,765	\$ 44,926
Purchased professional - educational services	295,033	67,898	362,931	332,150	30,781
Travel	15,750	(13,876)	1,874		
Supplies and materials	72,000	86,596	158,596	155,899	2,697
Total other support services - child study team	14,573,351	(1,167,259)	13,406,092	13,325,814	78,404
Improvement of instructional services:					
Salaries of supervisors of instructions	5,519,446	(554,165)	4,965,281	4,956,688	8,593
Salaries of other professional staff	352,500	(228,671)	123,829	122,869	960
Salaries of secretarial and clerical assistants	1,727,302	264,278	1,991,580	1,991,412	168
Other salaries	146,600		146,600	146,213	387
Unused vacation payment to term/retired staff	11,000	(11,000)			
Other purchased services	77,237	(29,317)	47,920	44,768	3,152
Travel	38,395	(9,069)	29,326	27,260	2,066
Supplies and materials	150,168	(47,553)	102,615	97,311	5,304
Other objects	15,300	(10,830)	4,470	4,386	84
Total improvement of instructional services	8,037,948	(626,327)	7,411,621	7,390,907	20,714
Educational media services/school library:					
Salaries	3,399,708	(110,690)	3,289,018	3,053,250	235,768
Other salaries for instruction	151,682	(16,857)	134,825	134,825	
Salaries of technology coordinators	192,427		192,427	191,936	491
Unused vacation payment to term/retired staff	9,000	7,326	16,326	8,400	7,926
Purchased professional - technical services	400,000	(24,050)	375,950	309,607	66,343
Purchased Technical services	332,288	168,058	500,346	500,346	
Other purchased services	256,736	(11,723)	245,013	218,969	26,044
Supplies and materials	204,256	(19,068)	185,188	156,136	29,052
Other objects	1,200	(1,013)	187	187	
Total educational media services/school library	4,947,297	(8,017)	4,939,280	4,573,656	365,624
Instruction staff training services:					
Other purchased professional services - educational	635,178	(188,135)	447,043	424,565	22,478
Other purchased services	331,500	107,522	439,022	430,840	8,182
Supplies and materials	26,248	(8,162)	18,086	13,288	4,798
Other objects	3,310	(833)	2,477	2,477	
Total instruction staff training services	996,236	(89,608)	906,628	871,170	35,458
Support services - general administration:					
Salaries	3,487,489	57,508	3,544,997	3,509,128	35,869
Salaries of secretarial and clerical assistants	401,341	9,645	410,986	394,790	16,196
Unused vacation payment to term/retired staff		38,034	38,034	38,033	1
Salaries of attorneys	463,989	(16,150)	447,839	445,618	2,221
Legal services	450,000	1,024,374	1,474,374	1,084,801	389,573
Audit fees	194,800	5,500	200,300	186,540	13,760
Other purchased professional services	78,503	20,473	98,976	40,767	58,209
Purchased Technical services	11,700		11,700	9,182	2,518
Other purchased services	29,950	26,628	56,578	51,630	4,948
Communications/telephone	1,065,800	269,532	1,335,332	843,518	491,814
Board of education other purchased services	27,900	(17,209)	10,691	1,674	9,017
Travel	13,102	9,308	22,410	13,293	9,117
Miscellaneous purchased services	2,434,000	486,820	2,920,820	2,860,560	60,260
Supplies and materials	276,881	(37,931)	238,950	180,231	58,719
Judgments against the school district	360,000	20,000	380,000	375,000	5,000
Miscellaneous expenditures	117,729	(13,298)	104,431	53,784	50,647
Board of education membership dues and fees	22,429	17,209	39,638	39,638	
Total support services - general administration	9,435,613	1,900,443	11,336,056	10,128,187	1,207,869

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Support services - school administration:					
Salaries of principals/assistant principals	\$ 12,669,912	\$ (60,535)	\$ 12,609,377	\$ 11,984,591	\$ 624,786
Salaries of secretarial and clerical assistants	6,858,705	(85,878)	6,772,827	6,329,111	443,716
Other salaries	148,880	(48,158)	100,722	100,722	
Other professional and technical services	16,805	(15,656)	1,149	1,149	
Other purchased services	556,107	21,873	577,980	512,995	64,985
Travel		3,747	3,747	2,449	1,298
Supplies and materials	542,511	(95,652)	446,859	422,150	24,709
Other objects	14,900	2,236	17,136	15,766	1,370
Total support services - school administration	20,807,820	(278,023)	20,529,797	19,368,933	1,160,864
Central services:					
Salaries	5,052,915	(262,866)	4,790,049	4,781,740	8,309
Unused vacation payment to term/retired staff		52,834	52,834	52,833	1
Purchased professional services	168,500	(31,346)	137,154	74,999	62,155
Miscellaneous purchased services	1,103,734	16,705	1,120,439	704,710	415,729
Supplies and materials	652,699	(146,386)	506,313	352,119	154,194
Travel	30,000		30,000	12,351	17,649
Other objects	37,281	750	38,031	12,081	25,950
Total central services:	7,045,129	(370,309)	6,674,820	5,990,833	683,987
Administrative Information Technology:					
Salaries	1,646,292	91,087	1,737,379	1,716,099	21,280
Unused vacation payment to term/retired staff		12,822	12,822	12,821	1
Purchased professional services	38,941	(8,106)	30,835	30,835	
Purchased professional and technical services	1,192,221	(246,233)	945,988	878,076	67,912
Other purchased services	13,345		13,345	13,345	
Travel	3,000	(558)	2,442	1,019	1,423
Miscellaneous purchased services	26,652	(14,090)	12,562	11,777	785
Supplies and materials	25,000	6,097	31,097	30,836	261
Total administrative information technology:	2,945,451	(158,981)	2,786,470	2,694,808	91,662
Required maintenance for school facilities:					
Salaries	4,340,448	962,725	5,303,173	5,298,347	4,826
Unused vacation payment to term/retired staff	10,000	31,084	41,084	31,083	10,001
Cleaning, repair and maintenance services	8,110,000	1,615,271	9,725,271	8,375,406	1,349,865
General supplies	850,000	169,738	1,019,738	905,650	114,088
Total required maintenance for school facilities	13,310,448	2,778,818	16,089,266	14,610,486	1,478,780
Custodial services:					
Salaries	16,255,842	651,694	16,907,536	16,825,260	82,276
Unused vacation payment to term/retired staff	30,000	28,567	58,567	57,524	1,043
Purchased professional and technical services	375,000	99,179	474,179	197,465	276,714
Cleaning, repair and maintenance services	976,424	(72,148)	904,276	648,490	255,786
Rental of land and buildings other than lease purchase	893,040	16,079	909,119	892,312	16,807
Other purchased property	1,092,262	1,286,203	2,378,465	1,204,201	1,174,264
Insurance	2,261,248	(130,000)	2,131,248	2,131,158	90
Travel	85,000	(71,000)	14,000	2,537	11,463
Miscellaneous purchased services	3,215,260	773,658	3,988,918	2,992,280	996,638
Supplies and materials	1,000,000	31,804	1,031,804	981,250	50,554
Natural gas	872,109	852,335	1,724,444	933,944	790,500
Electricity	6,905,884	(1,251,843)	5,654,041	5,292,399	361,642
Oil	1,500,000	(883,436)	616,564	423,497	193,067
Total custodial services:	35,462,069	1,331,092	36,793,161	32,582,317	4,210,844
Care and upkeep of grounds:					
Salaries	449,507	1,085	450,592	441,717	8,875
Total care and upkeep of grounds	449,507	1,085	450,592	441,717	8,875
Security:					
Salaries	7,982,102	573,968	8,556,070	8,451,310	104,760
Unused vacation payment to term/retired staff	7,000	5,028	12,028	12,027	1
Cleaning, repair and maintenance services	197,000	35,520	232,520	108,937	123,583
General supplies	77,315	390,156	467,471	79,284	388,187
Total security	8,263,417	1,004,672	9,268,089	8,651,558	616,531

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Student transportation services:					
Salaries for pupil transportation - (between home and school) - regular	\$ 1,581,718	\$ 225,965	\$ 1,807,683	\$ 1,807,676	\$ 7
Salaries for pupil transportation - (between home and school) - special	138,623	(39,433)	99,190	99,188	2
Salaries for pupil transportation - (other than bet. home & school)	671,851	(31,295)	640,556	640,555	1
Management Fee - ESC & CTSA trans program	15,000		15,000	15,000	
Purchased professional - technical services	290,000	24,027	314,027	310,901	3,126
Cleaning, repair and maintenance services					
Contracted services - aid in lieu of payments - nonpublic schools	663,668	(22,604)	641,064	545,920	95,144
Contracted services - (between home and school) - vendors	881,025		881,025	856,750	24,275
Contracted services - (other than between home and school) - vendors	558,242	5,805	564,047	533,247	30,800
Contracted services - (special education students) - vendors	8,547,560	2,485,876	11,033,436	9,171,000	1,862,436
Contracted services - (Special education students) - joint agreement	507,001	533,687	1,040,688	930,139	110,549
Travel		336	336		
Miscellaneous purchased services - transportation	20,274	4,360	24,634	24,634	
Supplies and materials	137,000	(14,473)	122,527	92,913	29,614
Transportation supplies	12,324	(7,110)	5,214	4,926	288
Miscellaneous purchased services	3,950		3,950	2,747	1,203
Total student transportation services	14,028,236	3,165,141	17,193,377	15,035,932	2,157,445
Business and other support services:					
Salaries		2,664	2,664	515	2,149
Total business and other support services		2,664	2,664	515	2,149
Allocated employee benefits:					
Regular programs - instruction:					
Social security contribution	427,387	463,101	890,488	878,319	12,169
Other retirement contributions	1,413,007		1,413,007	1,413,007	
Health benefits	706,883	(88,118)	618,765	618,730	35
Tuition reimbursement	450,000	45,714	495,714	495,711	3
Unused vacation payment to term/retired staff	527,000	37,746	564,746	564,736	10
Total regular programs - instruction	3,524,277	458,443	3,982,720	3,970,503	12,217
Special programs - instruction:					
Social security contribution	94,570	60,495	155,065	144,147	10,918
Other retirement contributions	1,310,017	(88,644)	1,221,373	1,211,392	9,981
Health benefits	802,935	(73,198)	729,737	729,525	212
Unused vacation payment to term/retired staff	114,000	59,692	173,692	173,686	6
Total special programs - instruction	2,321,522	(41,655)	2,279,867	2,258,750	21,117
Other instructional programs - instruction:					
Social security contribution	135,085	(43,756)	91,329	83,706	7,623
Total other instructional programs - instruction	135,085	(43,756)	91,329	83,706	7,623
Attendance and social work services:					
Social security contribution	10,857	14,575	25,432	23,187	2,245
Other retirement contributions	170,080		170,080	170,080	
Health benefits	67,837	(24,575)	43,262	43,161	101
Unused vacation payment to term/retired staff	1,500	64,558	66,058	66,057	1
Total attendance and social work services	250,274	54,558	304,832	302,485	2,347
Health services:					
Social security contribution	6,500	1,586	8,086	7,934	152
Other retirement contributions	7,174		7,174	7,174	
Health benefits	68,376	(35,893)	32,483	32,455	28
Unused vacation payment to term/retired staff	19,500	(19,000)	500	500	
Total health services	101,550	(53,307)	48,243	48,063	180

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Central services:					
Social security contribution	\$ 350,651	\$ (350)	\$ 350,301	\$ 331,853	\$ 18,448
Other retirement contributions	606,517		606,517	606,517	
Health benefits	1,025,929	(93,361)	932,568	932,552	16
Other employee benefits	50,000		50,000		50,000
Unused vacation payment to term/retired staff		9,950	9,950	9,950	
Total central services	<u>2,033,097</u>	<u>(83,761)</u>	<u>1,949,336</u>	<u>1,880,872</u>	<u>68,464</u>
Administrative information technology:					
Social security contribution	119,966	4,183	124,149	124,034	115
Other retirement contributions	185,539		185,539	185,539	
Health benefits	328,801	31,364	360,165	360,158	7
Unused vacation payment to term/retired staff		400	400	400	
Total administrative information technology	<u>634,306</u>	<u>35,947</u>	<u>670,253</u>	<u>670,131</u>	<u>122</u>
Other support student related services:					
Social security contribution	4,904	3,168	8,072	8,058	14
Health benefits	384,480	(20,168)	364,312	363,839	473
Unused vacation payment to term/retired staff	20,000	(7,100)	12,900	12,900	
Total other support student related services	<u>409,384</u>	<u>(24,100)</u>	<u>385,284</u>	<u>384,797</u>	<u>487</u>
Other support services - extraordinary services:					
Social security contribution	135,093	(6,034)	129,059	104,311	24,748
Other retirement contributions	213,852		213,852	213,852	
Health benefits	861,301	(121,187)	740,114	740,021	93
Unused vacation payment to term/retired staff	4,000	21,235	25,235	25,234	1
Total other support services - extraordinary services	<u>1,214,246</u>	<u>(105,986)</u>	<u>1,108,260</u>	<u>1,083,418</u>	<u>24,842</u>
Other support students - guidance:					
Social security contribution	9,815	3,109	12,924	12,798	126
Health benefits	67,423	(38,890)	28,533	28,484	49
Unused vacation payment to term/retired staff	40,000	79,848	119,848	119,847	1
Total other support students - guidance	<u>117,238</u>	<u>44,067</u>	<u>161,305</u>	<u>161,129</u>	<u>176</u>
Other support students - child study team:					
Social security contribution	12,747	13,024	25,771	25,506	265
Health benefits	2,328,681	(185,737)	2,142,944	2,142,827	117
Unused vacation payment to term/retired staff	30,000	92,680	122,680	122,680	
Total other support students - child study team	<u>2,371,428</u>	<u>(80,033)</u>	<u>2,291,395</u>	<u>2,291,013</u>	<u>382</u>
Improvement of instruction services:					
Social security contribution	133,085	22,097	155,182	155,166	16
Other retirement contributions	192,602		192,602	192,602	
Health benefits	1,112,388	(57,114)	1,055,274	1,055,224	50
Tuition reimbursement	35,000	18,359	53,359	50,382	2,977
Unused vacation payment to term/retired staff	5,000	(5,000)			
Total improvement of instruction services	<u>1,478,075</u>	<u>(21,658)</u>	<u>1,456,417</u>	<u>1,453,374</u>	<u>3,043</u>
Educational media services/school library:					
Social security contribution	7,898		7,898	7,457	441
Other retirement contributions	29,095	(27,095)	2,000	2,000	
Health benefits	36,826		36,826	36,824	2
Unused vacation payment to term/retired staff	5,000	(2,900)	2,100	2,100	
Total educational media services/school library:	<u>78,819</u>	<u>(29,995)</u>	<u>48,824</u>	<u>48,381</u>	<u>443</u>
Support services - general administration:					
Social security contribution	183,767	1,286	185,053	175,654	9,399
Other retirement contributions	305,581		305,581	305,581	
Health benefits	605,858	(2,786)	603,072	603,061	11
Tuition reimbursement	10,000	(10,000)			
Other Employee Benefits	11,885		11,885		11,885
Unused vacation payment to term/retired staff		58,850	58,850	58,850	
Total support services - general administration:	<u>1,117,091</u>	<u>47,350</u>	<u>1,164,441</u>	<u>1,143,146</u>	<u>21,295</u>
Support services - school administration:					
Social security contribution	23,269	11,384	34,653	30,724	3,929
Other retirement contributions	804,882		804,882	804,882	
Health benefits	68,758	(14,134)	54,624	54,620	4
Tuition reimbursement	5,000	(5,000)			
Other employee benefits	130,000	(74,225)	55,775		55,775
Unused vacation payment to term/retired staff		106,975	106,975	106,975	
Total support services - school administration:	<u>1,031,909</u>	<u>25,000</u>	<u>1,056,909</u>	<u>997,201</u>	<u>59,708</u>

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Required maintenance for school facilities:					
Social security contribution	\$ 319,317	\$ 106,881	\$ 426,198	\$ 422,644	\$ 3,554
Other retirement contributions	473,106		473,106	473,106	
Health benefits	1,152,761	(21,624)	1,131,137	1,131,134	3
Unused vacation payment to term/retired staff	2,000	2,250	4,250	4,250	
Total required maintenance for school facilities	1,947,184	87,507	2,034,691	2,031,134	3,557
Custodial services:					
Social security contribution	1,211,046	(18,927)	1,192,119	1,143,062	49,057
Other retirement contributions	1,858,778		1,858,778	1,858,778	
Health benefits	5,647,853	(702,930)	4,944,923	4,944,495	428
Other Employee Benefits	140,000	(70,000)	70,000	51,875	18,125
Unused vacation payment to term/retired staff	20,000	2,114	22,114	22,112	2
Total custodial services	8,877,677	(789,743)	8,087,934	8,020,322	67,612
Care and upkeep of grounds:					
Social security contribution	33,312		33,312	32,713	599
Other retirement contributions	55,818		55,818	55,818	
Health benefits	206,660	(27,633)	179,027	178,996	31
Total care and upkeep of grounds	295,790	(27,633)	268,157	267,527	630
Security:					
Social security contribution	168,791	47,820	216,611	216,500	111
Other retirement contributions	839,177		839,177	839,177	
Health benefits	337,047	1,318	338,365	338,282	83
Other Employee Benefits	75,000	19,250	94,250	81,746	12,504
Unused vacation payment to term/retired staff	7,000	1,100	8,100	8,100	
Total security	1,427,015	69,488	1,496,503	1,483,805	12,698
Student transportation services:					
Social security contribution	178,346	5,380	183,726	183,408	318
Other retirement contributions	222,460		222,460	222,460	
Health benefits	631,947	(53,560)	578,387	578,381	6
Other Employee Benefits	20,197	(13,994)	6,203	6,200	3
Unused vacation payment to term/retired staff	10,000	(9,300)	700	700	
Total student transportation services	1,062,950	(71,474)	991,476	991,149	327
Unallocated employee benefits:					
Personal services - health benefits	55,183,945	(3,129,048)	52,054,897	54,690,493	(2,635,596)
Social security contributions	2,132,315	743,681	2,875,996	2,825,252	50,744
Group Insurance	150,000	(16,265)	133,735	(8,734)	142,469
TPAF contribution		975,810	975,810	959,390	16,420
Other retirement contributions		11,159	11,159	11,158	1
Workers' compensation	4,425,165	(161,787)	4,263,378	2,407,486	1,855,892
Total unallocated employee benefits	61,891,425	(1,576,450)	60,314,975	60,885,045	(570,070)
On-Behalf TPAF pension contributions (non-budgeted)				42,308,288	(42,308,288)
Reimbursed TPAF social security contributions (non-budgeted)				18,938,154	(18,938,154)
Total on-behalf contributions				61,246,442	(61,246,442)
Total undistributed expenditures	276,643,126	7,097,174	283,740,300	330,880,924	(47,142,498)
TOTAL EXPENDITURES - CURRENT EXPENSE	510,613,052	8,944,046	519,557,098	551,432,547	(31,877,327)
CAPITAL OUTLAY:					
Equipment:					
Kindergarten		5,198	5,198		5,198
Grades 1 - 5	18,700	15,930	34,630	33,640	990
Grades 6 - 8	21,000	3,314	24,314	24,112	202
Grades 9 - 12	60,286	19,491	79,777	66,873	12,904
Special education - instruction:					
Resource room/resource center		2,565	2,565	2,565	
Undistributed expenditures:					
Instruction	65,540	(45,640)	19,900		19,900
General administration	30,189	8,698	38,887	36,715	2,172
School administration	104,000	8,748	112,748	94,863	17,885
Central services	67,500	534,343	601,843	574,891	26,952
Administrative information technology	30,000	4,932	34,932	34,932	
Custodial services	125,000	(42,218)	82,782	58,939	23,843
Student transportation		358,647	358,647	358,647	
Total equipment	522,215	874,008	1,396,223	1,286,177	110,046
Facilities acquisition and construction services:					
Architect/engineering services		1,077,551	1,077,551	190,313	887,238
Other professional/technical services		273,077	273,077	273,077	
Construction services		4,050,243	4,050,243	2,009,602	2,040,641
Supplies and materials		422,828	422,828	399,308	23,520
Total facilities acquisition and construction services		5,823,699	5,823,699	2,872,300	2,951,399
TOTAL CAPITAL OUTLAY	522,215	6,697,707	7,219,922	4,158,477	3,061,445

JERSEY CITY PUBLIC SCHOOLS
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
SPECIAL SCHOOLS:					
Summer school - instruction:					
Salaries of teachers	\$ 438,500		\$ 438,500	\$ 438,500	
Supplies and materials	4,691		4,691		\$ 4,691
Total summer school - instruction	<u>443,191</u>		<u>443,191</u>	<u>438,500</u>	<u>4,691</u>
Summer school - support services:					
Salaries of teachers	54,195		54,195	54,195	
Social security contributions	37,691		37,691	18,133	19,558
Total summer school - support services	<u>91,886</u>		<u>91,886</u>	<u>72,328</u>	<u>19,558</u>
Evening school for the foreign born - local - instruction:					
Salaries of teachers	172,000	\$ 59,132	231,132	220,562	10,570
Other salaries for instruction	98,208	(59,132)	39,076	27,197	11,879
Supplies and materials	7,608		7,608		7,608
Total evening school for the foreign born - local - instruction:	<u>277,816</u>		<u>277,816</u>	<u>247,759</u>	<u>30,057</u>
Evening school for the foreign born - local - support services:					
Salaries of secretarial and clerical assistants	12,000		12,000	12,000	
Personal services - employee benefits	43,356		43,356	22,258	21,098
Total evening school for the foreign born - local - support services	<u>55,356</u>		<u>55,356</u>	<u>34,258</u>	<u>21,098</u>
TOTAL SPECIAL SCHOOLS	<u>868,249</u>		<u>868,249</u>	<u>792,845</u>	<u>75,404</u>
Charter schools	<u>57,803,077</u>	<u>(900,000)</u>	<u>56,903,077</u>	<u>55,442,138</u>	<u>1,460,939</u>
Total expenditures	<u>569,806,593</u>	<u>14,741,753</u>	<u>584,548,346</u>	<u>611,826,007</u>	<u>(27,279,539)</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(34,531,481)</u>	<u>(14,741,753)</u>	<u>(49,273,234)</u>	<u>(10,243,250)</u>	<u>39,028,106</u>
Other financing sources (uses)					
Transfers in - contribution to school based budget - general fund	303,640,304		303,640,304	287,668,366	(15,971,938)
Transfers in - contribution to school based budget - general fund - 14/15 encumbrances				893,699	893,699
Transfers in - contribution to school based budget - special revenue fund	4,929,982		4,929,982	4,682,894	(247,088)
Transfer in - capital projects fund				1,908	1,908
Transfers out - contribution to school based budget	(303,640,304)		(303,640,304)	(287,668,366)	15,971,938
Transfers out - contribution to school based budget - 14/15 encumbrances				(893,699)	(893,699)
Transfers out - enterprise funds				(29,936)	(29,936)
Transfers out - local contribution special revenue	(2,148,501)		(2,148,501)	(2,148,501)	
Total other financing sources (uses)	<u>2,781,481</u>		<u>2,781,481</u>	<u>2,506,365</u>	<u>(275,116)</u>
(Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses	<u>(31,750,000)</u>	<u>(14,741,753)</u>	<u>(46,491,753)</u>	<u>(7,736,885)</u>	<u>38,752,990</u>
Fund balances, July 1	<u>86,703,732</u>		<u>86,703,732</u>	<u>86,703,732</u>	
Fund balances, June 30	<u>\$ 54,953,732</u>	<u>\$ (14,741,753)</u>	<u>\$ 40,211,979</u>	<u>\$ 78,966,847</u>	<u>\$ 38,752,990</u>
Recapitulation of fund balance:					
Restricted fund balance:					
Capital reserve				\$ 608	
Excess surplus - current year				23,437,673	
Excess surplus - designated for subsequent year's expenditures				28,663,557	
Assigned fund balance:					
Year-end encumbrances				10,727,918	
For subsequent year's expenditures				3,086,443	
For subsequent year's expenditures - SEMI				352,848	
For subsequent year's expenditures - ARRA SEMI				289,295	
Unassigned fund balance:				<u>12,408,505</u>	
				<u>78,966,847</u>	
Reconciliation to governmental funds (GAAP)					
Last state aid payments not recognized on GAAP basis				(41,676,234)	
Solar Renewable Energy Credits (SREC) Income				125,148	
Fund balance per governmental funds (GAAP)				<u>\$ 37,415,761</u>	

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
REVENUES:						
Local sources:						
Local tax levy	\$ 112,161,139		\$ 112,161,139			
Tuition	39,049		39,049			
Interest earned				\$ 400,000		
Miscellaneous	1,926,437		1,926,437	(400,000)		
Total - local sources	114,126,625		114,126,625			
State sources:						
Equalization aid	270,661,365		270,661,365			
Education adequacy aid	125,411		125,411			
Transportation aid	2,953,347		2,953,347			
Special education categorical aid	18,332,551		18,332,551			
Security aid	11,334,316		11,334,316			
Adjustment aid	114,452,158		114,452,158			
Extraordinary aid	1,785,679		1,785,679			
Parcc readiness aid	306,071		306,071			
Per pupil growth aid	306,071		306,071			
Adult Education Aid						
Nonpublic transportation aid						
On-Behalf TPAF pension contributions (non-budgeted)						
Reimbursed TPAF Social Security contributions (Non budgeted)						
Total - state sources	420,256,969		420,256,969			
Federal sources:						
Special education medicaid reimbursement initiative	891,518		891,518			
Total - federal sources	891,518		891,518			
Total revenues	535,275,112	-	535,275,112	-	-	-
EXPENDITURES -						
CURRENT EXPENSE:						
Regular programs - instruction:						
Salaries of teachers:						
Kindergarten	187,500	\$ 9,021,122	9,208,622	(32,912)	\$ (635,403)	\$ (668,315)
Grades 1-5	1,765,685	60,293,236	62,058,921	4,028,784	(30,441)	3,998,343
Grades 6-8	1,147,101	27,670,327	28,817,428	(462,589)	(535,125)	(997,714)
Grades 9-12	3,582,966	36,964,517	40,547,483	191,650	1,734	193,384
Total regular programs - instruction	6,683,252	133,949,202	140,632,454	3,724,933	(1,199,235)	2,525,698
Regular programs - home instruction:						
Salaries of teachers	1,014,845		1,014,845	(388,547)		(388,547)
Other purchased services	230,000		230,000	141,187		141,187
Total regular programs - home instruction	1,244,845		1,244,845	(247,360)		(247,360)
Regular programs - undistributed instruction:						
Other salaries for instruction	1,072,375	4,413,505	5,485,880	157,145	(14,633)	142,512
Unused vacation payment to term/retired staff	53,000		53,000	52,150		52,150
Purchased professional - educational services	3,528,532	159,700	3,688,232	(3,300,327)	49,658	(3,250,669)
Purchased technical services		40,000	40,000		(34,778)	(34,778)
Other purchased services	2,203,881	904,075	3,107,956	900,458	265,969	1,166,427
Travel				302		2,569
General supplies	1,031,887	4,707,787	5,739,674	107,577	114,806	222,383
Textbooks	1,161,709	542,634	1,704,343	(238,592)	(38,621)	(277,213)
Other objects	60,030	396,177	456,207	9,205	(42,379)	(33,174)
Total regular programs - undistributed instruction	9,111,414	11,163,878	20,275,292	(2,312,082)	302,289	(2,009,793)
Total regular programs	17,039,511	145,113,080	162,152,591	1,165,491	(896,946)	268,545
Special education:						
Cognitive - mild:						
Salaries of teachers	32,000	807,462	839,462	10,254	(333,921)	(323,667)
Other salaries for instruction	250	481,524	481,774	196	(93,269)	(93,073)
General supplies		23,300	23,300		1,451	1,451
Textbooks		4,000	4,000		(3,939)	(3,939)
Total cognitive - mild	32,250	1,316,286	1,348,536	10,450	(429,678)	(419,228)
Cognitive - moderate:						
Salaries of teachers	750	419,463	420,213	(570)	218,306	217,736
Other salaries for instruction	250	186,165	186,415	(250)	64,186	63,936
General supplies		7,300	7,300		(12)	(12)
Other objects		760	760		(412)	(412)
Total cognitive - moderate	1,000	613,688	614,688	(820)	282,068	281,248
Learning/language disabilities:						
Salaries of teachers	46,000	5,179,943	5,225,943	12,092	(397,260)	(385,168)
Other salaries for instruction	3,750	1,527,373	1,531,123	(2,854)	674,472	671,618
Unused vacation payment to term/retired staff	5,000		5,000	(2,500)		(2,500)
Other purchased services		1,000	1,000		2,000	2,000
General supplies		53,900	53,900		(61)	(61)
Total learning/language disabilities	54,750	6,762,216	6,816,966	6,738	279,151	285,889

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, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 112,161,139		\$ 112,161,139	\$ 112,161,139		\$ 112,161,139
39,049		39,049	242,930		242,930
400,000		400,000	223,235		223,235
1,526,437		1,526,437	3,677,649		3,677,649
<u>114,126,625</u>		<u>114,126,625</u>	<u>116,304,953</u>		<u>116,304,953</u>
270,661,365		270,661,365	270,661,365		270,661,365
125,411		125,411	125,411		125,411
2,953,347		2,953,347	2,953,347		2,953,347
18,332,551		18,332,551	18,332,551		18,332,551
11,334,316		11,334,316	11,334,316		11,334,316
114,452,158		114,452,158	114,452,160		114,452,160
1,785,679		1,785,679	3,097,039		3,097,039
306,071		306,071	306,070		306,070
306,071		306,071	306,070		306,070
			387,970		387,970
			136,242		136,242
			42,308,288		42,308,288
			18,938,154		18,938,154
<u>420,256,969</u>		<u>420,256,969</u>	<u>483,338,983</u>		<u>483,338,983</u>
891,518		891,518	1,938,821		1,938,821
891,518		891,518	1,938,821		1,938,821
535,275,112	-	535,275,112	601,582,757	-	601,582,757
154,588	\$ 8,385,719	8,540,307	154,452	\$ 7,795,535	7,949,987
5,794,469	60,262,795	66,057,264	4,616,356	57,814,977	62,431,333
684,512	27,135,202	27,819,714	680,948	24,844,209	25,525,157
3,774,616	36,966,251	40,740,867	3,722,111	33,992,353	37,674,464
<u>10,408,185</u>	<u>132,749,967</u>	<u>143,158,152</u>	<u>9,173,867</u>	<u>124,407,074</u>	<u>133,580,941</u>
626,298		626,298	621,209		621,209
371,187		371,187	299,795		299,795
997,485		997,485	921,004		921,004
1,229,520	4,398,872	5,628,392	1,215,682	3,370,671	4,586,353
105,150		105,150	105,150		105,150
228,205	209,358	437,563	195,713	196,173	391,886
	5,222	5,222		1,275	1,275
3,104,339	1,170,044	4,274,383	2,952,148	1,061,249	4,013,397
302	2,267	2,569	300	1,880	2,180
1,139,464	4,822,593	5,962,057	1,119,892	4,522,760	5,642,652
923,117	504,013	1,427,130	922,766	457,413	1,380,179
69,235	353,798	423,033	41,330	320,508	361,838
<u>6,799,332</u>	<u>11,466,167</u>	<u>18,265,499</u>	<u>6,552,981</u>	<u>9,931,929</u>	<u>16,484,910</u>
<u>18,205,002</u>	<u>144,216,134</u>	<u>162,421,136</u>	<u>16,647,852</u>	<u>134,339,003</u>	<u>150,986,855</u>
42,254	473,541	515,795	42,110	460,297	502,407
446	388,255	388,701	418	292,411	292,829
	24,751	24,751		24,555	24,555
	61	61			
<u>42,700</u>	<u>886,608</u>	<u>929,308</u>	<u>42,528</u>	<u>777,263</u>	<u>819,791</u>
180	637,769	637,949	28	618,261	618,289
	250,351	250,351		244,747	244,747
	7,288	7,288		7,179	7,179
	348	348		348	348
<u>180</u>	<u>895,756</u>	<u>895,936</u>	<u>28</u>	<u>870,535</u>	<u>870,563</u>
58,092	4,782,683	4,840,775	58,082	4,232,034	4,290,116
896	2,201,845	2,202,741	896	2,064,266	2,065,162
2,500		2,500	2,500		2,500
	3,000	3,000		2,993	2,993
	53,839	53,839		51,854	51,854
<u>61,488</u>	<u>7,041,367</u>	<u>7,102,855</u>	<u>61,478</u>	<u>6,351,147</u>	<u>6,412,625</u>

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Auditory impairments:						
Salaries of teachers	\$ 1,500	\$ 313,310	\$ 314,810	\$ (1,292)	\$ (158,945)	\$ (160,237)
Other salaries for instruction					10,298	10,298
Total Auditory Impairments	1,500	313,310	314,810	(1,292)	(148,647)	(149,939)
Behavioral disabilities:						
Salaries of teachers	134,038	741,013	875,051	284,739	112,693	397,432
Other salaries for instruction	600	188,240	188,840		193,806	193,806
General supplies		5,500	5,500		1,566	1,566
Total behavioral disabilities	134,638	934,753	1,069,391	284,739	308,065	592,804
Multiple disabilities:						
Salaries of teachers	6,000	333,716	339,716	(2,560)	(102,666)	(105,226)
Other salaries for instruction		41,095	41,095			
General supplies		2,000	2,000			
Total multiple disabilities	6,000	376,811	382,811	(2,560)	(102,666)	(105,226)
Resource room/resource center:						
Salaries of teachers	1,724,244	30,671,704	32,395,948	168,881	1,181,888	1,350,769
Other salaries for instruction	1,000	2,009,182	2,010,182	90	(450,095)	(450,005)
Unused vacation payment to term/retired staff				300		300
Other purchased services	479,700		479,700	248		248
General supplies		31,153	31,153		(5,326)	(5,326)
Total resource room/resource center	2,204,944	32,712,039	34,916,983	169,519	726,467	895,986
Autism:						
Salaries of teachers	242,564	5,447,259	5,689,823	24,883	(76,357)	(51,474)
Other salaries for instruction	120,700	2,468,429	2,589,129	64,222	358,453	422,675
Unused vacation payment to term/retired staff	10,000		10,000		(2,009)	(2,009)
Purchased professional - educational services	152,550		152,550	(107,383)		(107,383)
Other purchased services						
General supplies		20,801	20,801		1,005	1,005
Textbooks		1,000	1,000		(1,000)	(1,000)
Total autism	525,814	7,937,489	8,463,303	(20,287)	282,101	261,814
Preschool disabilities - full - time:						
Salaries of teachers	1,345,623		1,345,623	(295,494)		(295,494)
Other salaries for instruction	511,728		511,728	148,862		148,862
Total preschool disabilities - full - time	1,857,351		1,857,351	(146,632)		(146,632)
Total special education - instruction	4,818,247	50,966,592	55,784,839	299,855	1,196,861	1,496,716
Bilingual education:						
Salaries of teachers	57,500	11,051,023	11,108,523	23,737	(354,350)	(330,613)
Other salaries for instruction	10,500	1,311,621	1,322,121	225,282	(210,890)	14,392
Unused vacation payment to term/retired staff	15,000		15,000	(15,000)		(15,000)
Other purchased services		800	800	3,189		3,189
General supplies	30,000	71,800	101,800		972	310
Textbooks	70,000	2,250	72,250	(12,016)	5,588	(6,428)
Other objects	2,000		2,000	3,609		3,609
Total bilingual education	185,000	12,437,494	12,622,494	228,139	(558,680)	(330,541)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	227,267	228,571	455,838	(30,635)	76,389	45,754
Other purchased services	65,775	4,800	70,575	21,576	569	22,145
Supplies and materials	3,260	2,000	5,260	(1,722)	2,861	1,139
Other Objects	8,600		8,600	5,649	1,030	6,679
Total school-sponsored cocurricular activities	304,902	235,371	540,273	(5,132)	80,849	75,717
School-sponsored athletics:						
Salaries	1,538,546		1,538,546	207,505		207,505
Other purchased services	997,057		997,057	(24,969)		(24,969)
Supplies and materials	300,128		300,128	153,022		153,022
Other objects	33,998		33,998	877		877
Total other instructional	3,174,631	235,371	3,410,002	331,303	80,849	412,152
Total - instruction	25,217,389	208,752,537	233,969,926	2,024,788	(177,916)	1,846,872
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - regular	163,192		163,192	27,235		27,235
Tuition to other LEA's within the state - special	699,846		699,846	783,305		783,305
Tuition to CSSD & regional day schools	1,182,762		1,182,762	216,538		216,538
Tuition to private schools for the handicapped-within state	16,214,896		16,214,896	1,265,254		1,265,254
Tuition - state facilities	1,321,961		1,321,961	(280,399)		(280,399)
Tuition - other	127,350		127,350	59,234		59,234
Total undistributed expenditures - instruction	19,710,007		19,710,007	2,071,167		2,071,167
Attendance and social work services:						
Salaries	54,993	159,289	214,282	(32,367)	32,789	422
Family/parent liaison salary	146,416	1,094,770	1,241,186	(32,710)	51,121	18,411
Unused vacation payment to term/retired staff				450		450
Travel	600		600			
Miscellaneous purchased services	1,500		1,500			
Supplies and materials	6,228	3,400	9,628	1,500	(2,023)	(523)
Total attendance and social work services	209,737	1,257,459	1,467,196	(63,127)	81,887	18,760

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, 2016

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 208	\$ 154,365	\$ 154,573	\$ 96	\$ 143,315	\$ 143,411
	10,298	10,298		10,298	10,298
208	164,663	164,871	96	153,613	153,709
418,777	853,706	\$ 1,272,483	417,989	778,050	1,196,039
600	382,046	382,646	500	362,919	363,419
	7,066	7,066		4,981	4,981
419,377	1,242,818	1,662,195	418,489	1,145,950	1,564,439
3,440	231,050	234,490	3,440	136,157	139,597
	41,095	41,095		15,580	15,580
	2,000	2,000		1,106	1,106
3,440	274,145	277,585	3,440	152,843	156,283
1,893,125	31,853,592	33,746,717	1,892,254	30,656,852	32,549,106
1,090	1,559,087	1,560,177	1,090	1,342,011	1,343,101
300		300	300		300
479,948		479,948	453,004		453,004
	25,827	25,827		23,943	23,943
2,374,463	33,438,506	35,812,969	2,346,648	32,022,806	34,369,454
267,447	5,370,902	5,638,349	267,131	5,059,975	5,327,106
184,922	2,826,882	3,011,804	184,922	2,738,331	2,923,253
7,991		7,991	7,991		7,991
45,167		45,167	34,243		34,243
	21,806	21,806		19,917	19,917
505,527	8,219,590	8,725,117	494,287	7,818,223	8,312,510
1,050,129		1,050,129	1,049,617		1,049,617
660,590		660,590	660,583		660,583
1,710,719		1,710,719	1,710,200		1,710,200
5,118,102	52,163,453	57,281,555	5,077,194	49,292,380	54,369,574
81,237	10,696,673	10,777,910	80,944	10,180,917	10,261,861
235,782	1,100,731	1,336,513	235,782	914,135	1,149,917
3,189	800	3,989	3,035		3,035
29,338	72,772	102,110	29,338	68,012	97,350
57,984	7,838	65,822	51,674	7,202	58,876
5,609		5,609	5,605		5,605
413,139	11,878,814	12,291,953	406,378	11,170,266	11,576,644
196,632	304,960	501,592	193,212	299,957	493,169
87,351	5,369	92,720	86,519	5,369	91,888
1,538	4,861	6,399	1,328	4,861	6,189
14,249	1,030	15,279	12,445	630	13,075
299,770	316,220	615,990	293,504	310,817	604,321
1,746,051		1,746,051	1,734,295		1,734,295
972,088		972,088	844,603		844,603
453,150		453,150	400,456		400,456
34,875		34,875	34,875		34,875
3,505,934	316,220	3,822,154	3,307,733	310,817	3,618,550
27,242,177	208,574,621	235,816,798	25,439,157	195,112,466	220,551,623
190,427		190,427	174,713		174,713
1,483,151		1,483,151	1,247,225		1,247,225
1,399,300		1,399,300	1,525,127		1,525,127
17,480,150		17,480,150	16,664,109		16,664,109
1,041,562		1,041,562	1,321,961		1,321,961
186,584		186,584	145,664		145,664
21,781,174		21,781,174	21,078,799		21,078,799
22,626	192,078	214,704	22,625	186,129	208,754
113,706	1,145,891	1,259,597	113,330	1,108,457	1,221,787
450		450	449		449
600		600	300		300
1,500		1,500	1,500		1,500
7,728	1,377	9,105	2,795	1,376	4,171
146,610	1,339,346	1,485,956	140,999	1,295,962	1,436,961

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Health services:						
Salaries	\$ 429,331	\$ 4,574,271	\$ 5,003,602	\$ (92,629)	\$ (151,146)	\$ (243,775)
Unused vacation payment to term/retired staff	10,000		10,000	(6,739)		(6,739)
Purchased professional and technical services	1,021,500		1,021,500	216,152		216,152
Other purchased services	346,718		346,718	(68,586)		(68,586)
Supplies and materials	46,350	67,250	113,600	(45,891)	7,554	(38,337)
Total health services	1,853,899	4,641,521	6,495,420	2,307	(143,592)	(141,285)
Other support services - students-related services:						
Salaries	2,545,528		2,545,528	(99,647)		(99,647)
Purchased professional - educational services	2,151,460		2,151,460	393,145		393,145
Total other support services - students-related services	4,696,988		4,696,988	293,498		293,498
Other support services - students-extra services:						
Other salaries for instruction	1,812,227		1,812,227	14,913		14,913
Unused vacation payment to term/retired staff				4,882		4,882
Total other support services - students-extra services	1,812,227		1,812,227	19,795		19,795
Other support services - guidance						
Salaries of other professional staff	247,373	8,191,185	8,438,558	(61,221)	(323,453)	(384,674)
Other salaries	116,886	1,094,590	1,211,476	(70,916)	(16,058)	(86,974)
Purchased professional - educational services	25,000	1,525	26,525	(18,545)	(420)	(18,965)
Other purchased services	2,500	1,500	4,000	(2,500)	(875)	(3,375)
Supplies and materials	27,320	130,095	157,415	(16,089)	(12,949)	(29,038)
Other objects	250	200	450	(120)	185	65
Total other support services - guidance	419,329	9,419,095	9,838,424	(169,391)	(353,370)	(522,961)
Other support services - child study teams						
Salaries of other professional staff	14,190,568		14,190,568	(1,307,877)		(1,307,877)
Purchased professional - educational services	295,033		295,033	67,898		67,898
Miscellaneous purchased services	15,750		15,750	(13,876)		(13,876)
Supplies and materials	72,000		72,000	86,596		86,596
Total other support services - child study teams	14,573,351		14,573,351	(1,167,239)		(1,167,239)
Improvement of instructional services:						
Salaries of supervisors of instructions	5,519,446		5,519,446	(554,165)		(554,165)
Salaries of other professional staff	352,500		352,500	(228,671)		(228,671)
Salaries of secretarial and clerical assistants	1,727,302		1,727,302	264,278		264,278
Other salaries	146,600		146,600			
Unused vacation payment to term/retired staff	11,000		11,000	(11,000)		(11,000)
Other purchased services	77,237		77,237	(29,317)		(29,317)
Travel	38,395		38,395	(9,069)		(9,069)
Supplies and materials	150,168		150,168	(47,533)		(47,533)
Other objects	15,300		15,300	(10,830)		(10,830)
Total improvement of instructional services	8,037,948		8,037,948	(626,327)		(626,327)
Educational media services/school library:						
Salaries	63,143	3,336,565	3,399,708	(38,607)	(72,083)	(110,690)
Other salaries for instruction		151,682	151,682		(16,857)	(16,857)
Unused vacation payment to term/retired staff	9,000		9,000	7,326		7,326
Salaries of technology coordinators	192,427		192,427			
Purchased professional - technical services	400,000		400,000	(24,050)		(24,050)
Purchased technical services	332,288		332,288	168,058		168,058
Other purchased services	222,236	34,500	256,736	(7,709)	(4,014)	(11,723)
Supplies and materials	1,000	203,256	204,256	(1,000)	(18,068)	(19,068)
Other objects		1,200	1,200		(1,013)	(1,013)
Total educational media services/school library	1,220,094	3,727,203	4,947,297	104,018	(112,035)	(8,017)
Instruction staff training services:						
Other purchased professional services - educational	490,678	144,500	635,178	(167,011)	(21,124)	(188,135)
Other purchased services	315,000	16,500	331,500	120,281	(12,759)	107,522
Supplies and materials	20,798	5,450	26,248	(8,102)	(60)	(8,162)
Other objects	1,600	1,710	3,310	(100)	(733)	(833)
Total instruction staff training services	828,076	168,160	996,236	(54,932)	(34,676)	(89,608)
Support services - general administration:						
Salaries	3,487,489		3,487,489	57,508		57,508
Salaries of secretarial and clerical assistants	401,341		401,341	9,645		9,645
Unused vacation payment to term/retired staff				38,034		38,034
Salaries of attorneys	463,989		463,989	(16,150)		(16,150)
Legal services	450,000		450,000	1,024,374		1,024,374
Audit fees	194,800		194,800	5,500		5,500
Other purchased professional services	78,503		78,503	20,473		20,473
Purchased technical services	11,700		11,700			
Other purchased services	29,950		29,950	26,628		26,628
Communications/telephone	1,065,800		1,065,800	269,532		269,532
Board of education other purchased services	27,900		27,900	(17,209)		(17,209)
Travel	13,102		13,102	9,308		9,308
Miscellaneous purchased services	2,434,000		2,434,000	486,820		486,820
Supplies and materials	276,881		276,881	(37,931)		(37,931)
Judgments against the school district	360,000		360,000	20,000		20,000
Miscellaneous expenditures	117,729		117,729	(13,298)		(13,298)
Board of education membership dues and fees	22,429		22,429	17,209		17,209
Total support services - general administration	9,435,613		9,435,613	1,900,443		1,900,443

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, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 336,702	\$ 4,423,125	\$ 4,759,827	\$ 329,975	\$ 4,274,906	\$ 4,604,881
3,261		3,261	3,261		3,261
1,237,652		1,237,652	1,021,384		1,021,384
278,132		278,132	119,599		119,599
459	74,804	75,263	434	73,307	73,741
<u>1,856,206</u>	<u>4,497,929</u>	<u>6,354,135</u>	<u>1,474,653</u>	<u>4,348,213</u>	<u>5,822,866</u>
2,445,881		2,445,881	2,411,198		2,411,198
2,544,605		2,544,605	2,368,583		2,368,583
<u>4,990,486</u>		<u>4,990,486</u>	<u>4,779,781</u>		<u>4,779,781</u>
1,827,140		1,827,140	1,827,123		1,827,123
4,882		4,882	4,881		4,881
<u>1,832,022</u>		<u>1,832,022</u>	<u>1,832,004</u>		<u>1,832,004</u>
186,152	7,867,732	8,053,884	186,050	7,174,065	7,360,115
45,970	1,078,532	1,124,502	45,896	1,029,621	1,075,517
6,455	1,105	7,560	6,451	1,105	7,556
	625	625		329	329
11,231	117,146	128,377	11,229	106,027	117,256
130	385	515	129	385	514
<u>249,938</u>	<u>9,065,525</u>	<u>9,315,463</u>	<u>249,755</u>	<u>8,311,332</u>	<u>8,561,287</u>
12,882,691		12,882,691	12,837,765		12,837,765
362,931		362,931	332,150		332,150
1,874		1,874			
158,596		158,596	155,899		155,899
<u>13,406,092</u>		<u>13,406,092</u>	<u>13,325,814</u>		<u>13,325,814</u>
4,965,281		4,965,281	4,956,688		4,956,688
123,829		123,829	122,869		122,869
1,991,580		1,991,580	1,991,412		1,991,412
146,600		146,600	146,213		146,213
47,920		47,920	44,768		44,768
29,326		29,326	27,260		27,260
102,615		102,615	97,311		97,311
4,470		4,470	4,386		4,386
<u>7,411,621</u>		<u>7,411,621</u>	<u>7,390,907</u>		<u>7,390,907</u>
24,536	3,264,482	3,289,018	21,539	3,031,711	3,053,250
	134,825	134,825		134,825	134,825
16,326		16,326	8,400		8,400
192,427		192,427	191,936		191,936
375,950		375,950	309,607		309,607
500,346		500,346	500,346		500,346
214,527	30,486	245,013	196,060	22,909	218,969
	185,188	185,188		156,136	156,136
	187	187		187	187
<u>1,324,112</u>	<u>3,615,168</u>	<u>4,939,280</u>	<u>1,227,888</u>	<u>3,345,768</u>	<u>4,573,656</u>
323,667	123,376	447,043	318,965	105,600	424,565
435,281	3,741	439,022	427,724	3,116	430,840
12,696	5,390	18,086	8,824	4,464	13,288
1,500	977	2,477	1,500	977	2,477
<u>773,144</u>	<u>133,484</u>	<u>906,628</u>	<u>757,013</u>	<u>114,157</u>	<u>871,170</u>
3,544,997		3,544,997	3,509,128		3,509,128
410,986		410,986	394,790		394,790
38,034		38,034	38,033		38,033
447,839		447,839	445,618		445,618
1,474,374		1,474,374	1,084,801		1,084,801
200,300		200,300	186,540		186,540
98,976		98,976	40,767		40,767
11,700		11,700	9,182		9,182
56,578		56,578	51,630		51,630
1,335,332		1,335,332	843,518		843,518
10,691		10,691	1,674		1,674
22,410		22,410	13,293		13,293
2,920,820		2,920,820	2,860,560		2,860,560
238,950		238,950	180,231		180,231
380,000		380,000	375,000		375,000
104,431		104,431	53,784		53,784
39,638		39,638	39,638		39,638
<u>11,336,056</u>		<u>11,336,056</u>	<u>10,128,187</u>		<u>10,128,187</u>

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Support services - school administration:						
Salaries of principals/assistant principals/program directors	\$ 464,949	\$ 12,204,963	\$ 12,669,912	\$ (115,713)	\$ 55,178	\$ (60,535)
Salaries of secretarial and clerical assistants	123,338	6,735,367	6,858,705	45,180	(131,058)	(85,878)
Other salaries		148,880	148,880		(48,158)	(48,158)
Other professional and technical services		16,805	16,805		(15,656)	(15,656)
Other purchased services	14,807	541,300	556,107	(771)	22,644	21,873
Travel				75	3,672	3,747
Supplies and materials	17,000	525,511	542,511	11,877	(107,529)	(95,652)
Other objects		14,900	14,900		2,236	2,236
Total support services - school administration	620,094	20,187,726	20,807,820	(59,352)	(218,671)	(278,023)
Central services:						
Salaries	5,052,915		5,052,915	(262,866)		(262,866)
Unused vacation payment to term/retired staff				52,834		52,834
Purchased professional services	168,500		168,500	(31,346)		(31,346)
Miscellaneous purchased services	1,103,734		1,103,734	16,705		16,705
Supplies and materials	652,699		652,699	(146,386)		(146,386)
Travel	30,000		30,000			
Other objects	37,281		37,281	750		750
Total central services:	7,045,129		7,045,129	(370,309)		(370,309)
Administrative Information Technology:						
Salaries	1,646,292		1,646,292	91,087		91,087
Unused vacation payment to term/retired staff				12,822		12,822
Purchased professional services	38,941		38,941	(8,106)		(8,106)
Purchased professional and technical services	1,192,221		1,192,221	(246,233)		(246,233)
Other purchased services	13,345		13,345			
Travel	3,000		3,000	(558)		(558)
Miscellaneous purchased services	26,652		26,652	(14,090)		(14,090)
Supplies and materials	25,000		25,000	6,097		6,097
Total administrative information technology:	2,945,451		2,945,451	(158,981)		(158,981)
Required maintenance for school facilities:						
Salaries	4,340,448		4,340,448	962,725		962,725
Unused vacation payment to term/retired staff	10,000		10,000	31,084		31,084
Cleaning, repair and maintenance services	8,110,000		8,110,000	1,615,271		1,615,271
General supplies	850,000		850,000	169,738		169,738
Total required maintenance for school facilities	13,310,448		13,310,448	2,778,818		2,778,818
Custodial services:						
Salaries	16,255,842		16,255,842	651,694		651,694
Unused vacation payment to term/retired staff	30,000		30,000	28,567		28,567
Purchased professional and technical services	375,000		375,000	99,179		99,179
Cleaning, repair and maintenance services	976,424		976,424	(72,148)		(72,148)
Rental of land and buildings other than lease purchase	893,040		893,040	16,079		16,079
Other purchased property	1,092,262		1,092,262	1,286,203		1,286,203
Insurance	2,261,248		2,261,248	(130,000)		(130,000)
Travel	85,000		85,000	(71,000)		(71,000)
Miscellaneous purchased services	3,215,260		3,215,260	773,658		773,658
Supplies and materials	1,000,000		1,000,000	31,804		31,804
Natural gas	872,109		872,109	852,335		852,335
Electricity	6,905,884		6,905,884	(1,251,843)		(1,251,843)
Oil	1,500,000		1,500,000	(883,436)		(883,436)
Total custodial services:	35,462,069		35,462,069	1,331,092		1,331,092
Care and upkeep of grounds:						
Salaries	449,507		449,507	1,085		1,085
Total care and upkeep of grounds	449,507		449,507	1,085		1,085
Security:						
Salaries	2,248,682	5,733,420	7,982,102	98,047	475,921	573,968
Unused vacation payment to term/retired staff	7,000		7,000	5,028		5,028
Cleaning, repair and maintenance services	197,000		197,000	35,520		35,520
General supplies	60,065	17,250	77,315	66,600	323,556	390,156
Total security	2,512,747	5,750,670	8,263,417	205,195	799,477	1,004,672
Student transportation services:						
Salaries for pupil transportation - (between home and school) - regular	1,581,718		1,581,718	225,965		225,965
Salaries for pupil transportation - (between home and school) - special	138,623		138,623	(39,433)		(39,433)
Salaries for pupil transportation - (other than bet. home & school)	671,851		671,851	(31,295)		(31,295)
Purchased professional - technical services	15,000		15,000			
Cleaning, repair and maintenance services	290,000		290,000	24,027		24,027
Contracted services - aid in lieu of payments - nonpublic schools	663,668		663,668	(22,604)		(22,604)
Contracted services - (between home and school) - vendors	881,025		881,025			
Contracted services - (other than between home and school) - vendors	253,727	304,515	558,242	(26,639)	32,444	5,805
Contracted services - (special education students) - vendors	8,547,560		8,547,560	2,485,876		2,485,876
Contracted services - (Special education students) - joint agreement	507,001		507,001	533,687		533,687
Travel				336		336
Miscellaneous purchased services - transportation	20,274		20,274	4,360		4,360
Supplies and materials	137,000		137,000	(14,473)		(14,473)
Transportation supplies	12,324		12,324	(7,110)		(7,110)
Other objects	3,950		3,950			
Total student transportation services	13,723,721	304,515	14,028,236	3,132,697	32,444	3,165,141

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, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 349,236	\$ 12,260,141	\$ 12,609,377	\$ 165,923	\$ 11,818,668	\$ 11,984,591
168,518	6,604,309	6,772,827	162,382	6,166,729	6,329,111
	100,722	100,722		100,722	100,722
	1,149	1,149		1,149	1,149
14,036	563,944	577,980	12,389	500,606	512,995
75	3,672	3,747		2,449	2,449
28,877	417,982	446,859	28,588	393,562	422,150
	17,136	17,136		15,766	15,766
<u>560,742</u>	<u>19,969,055</u>	<u>20,529,797</u>	<u>369,282</u>	<u>18,999,651</u>	<u>19,368,933</u>
4,790,049		4,790,049	4,781,740		4,781,740
52,834		52,834	52,833		52,833
137,154		137,154	74,999		74,999
1,120,439		1,120,439	704,710		704,710
506,313		506,313	352,119		352,119
30,000		30,000	12,351		12,351
38,031		38,031	12,081		12,081
<u>6,674,820</u>		<u>6,674,820</u>	<u>5,990,833</u>		<u>5,990,833</u>
1,737,379		1,737,379	1,716,099		1,716,099
12,822		12,822	12,821		12,821
30,835		30,835	30,835		30,835
945,988		945,988	878,076		878,076
13,345		13,345	13,345		13,345
2,442		2,442	1,019		1,019
12,562		12,562	11,777		11,777
31,097		31,097	30,836		30,836
<u>2,786,470</u>		<u>2,786,470</u>	<u>2,694,808</u>		<u>2,694,808</u>
5,303,173		5,303,173	5,298,347		5,298,347
41,084		41,084	31,083		31,083
9,725,271		9,725,271	8,375,406		8,375,406
1,019,738		1,019,738	905,650		905,650
<u>16,089,266</u>		<u>16,089,266</u>	<u>14,610,486</u>		<u>14,610,486</u>
16,907,536		16,907,536	16,825,260		16,825,260
58,567		58,567	57,524		57,524
474,179		474,179	197,465		197,465
904,276		904,276	648,490		648,490
909,119		909,119	892,312		892,312
2,378,465		2,378,465	1,204,201		1,204,201
2,131,248		2,131,248	2,131,158		2,131,158
14,000		14,000	2,537		2,537
3,988,918		3,988,918	2,992,280		2,992,280
1,031,804		1,031,804	981,250		981,250
1,724,444		1,724,444	933,944		933,944
5,654,041		5,654,041	5,292,399		5,292,399
616,564		616,564	423,497		423,497
<u>36,793,161</u>		<u>36,793,161</u>	<u>32,582,317</u>		<u>32,582,317</u>
450,592		450,592	441,717		441,717
<u>450,592</u>		<u>450,592</u>	<u>441,717</u>		<u>441,717</u>
2,346,729	6,209,341	8,556,070	2,344,308	6,107,002	8,451,310
12,028		12,028	12,027		12,027
232,520		232,520	108,937		108,937
126,665	340,806	467,471	67,043	12,241	79,284
<u>2,717,942</u>	<u>6,550,147</u>	<u>9,268,089</u>	<u>2,532,315</u>	<u>6,119,243</u>	<u>8,651,558</u>
1,807,683		1,807,683	1,807,676		1,807,676
99,190		99,190	99,188		99,188
640,556		640,556	640,555		640,555
15,000		15,000	15,000		15,000
314,027		314,027	310,901		310,901
641,064		641,064	545,920		545,920
881,025		881,025	856,750		856,750
227,088	336,959	564,047	224,995	308,252	533,247
11,033,436		11,033,436	9,171,000		9,171,000
1,040,688		1,040,688	930,139		930,139
336		336	336		336
24,634		24,634	24,634		24,634
122,527		122,527	92,913		92,913
5,214		5,214	4,926		4,926
3,950		3,950	2,747		2,747
<u>16,856,418</u>	<u>336,959</u>	<u>17,193,377</u>	<u>14,727,680</u>	<u>308,252</u>	<u>15,035,932</u>

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Business and other support services:						
Salaries				\$ 2,664		\$ 2,664
Total business and other support services				2,664		2,664
Allocated employee benefits:						
Regular programs - instruction:						
Social security contribution	\$ 427,387		\$ 427,387	463,101		463,101
Other retirement contributions	1,413,007		1,413,007			
Health benefits	706,883		706,883	(88,118)		(88,118)
Tuition reimbursement	450,000		450,000	45,714		45,714
Unused vacation payment to term/retired staff	527,000		527,000	37,746		37,746
Total regular programs - instruction	3,524,277		3,524,277	458,443		458,443
Special programs - instruction:						
Group insurance						
Social security contribution	94,570		94,570	60,495		60,495
TPAF contribution						
Other retirement contributions	1,310,017		1,310,017	(88,644)		(88,644)
Unemployment compensation						
Health benefits	802,935		802,935	(73,198)		(73,198)
Unused vacation payment to term/retired staff	114,000		114,000	59,692		59,692
Other Employee Benefits						
Total special programs - instruction	2,321,522		2,321,522	(41,655)		(41,655)
Other instructional programs - instruction:						
Social security contribution	135,085		135,085	(43,756)		(43,756)
Total other instructional programs - instruction	135,085		135,085	(43,756)		(43,756)
Attendance and social work services:						
Social security contribution	10,857		10,857	14,575		14,575
Other retirement contributions	170,080		170,080			
Health benefits	67,837		67,837	(24,575)		(24,575)
Unused vacation payment to term/retired staff	1,500		1,500	64,558		64,558
Total attendance and social work services	250,274		250,274	54,558		54,558
Health services:						
Social security contribution	6,500		6,500	1,586		1,586
Other retirement contributions	7,174		7,174			
Health benefits	68,376		68,376	(35,893)		(35,893)
Unused vacation payment to term/retired staff	19,500		19,500	(19,000)		(19,000)
Total health services	101,550		101,550	(53,307)		(53,307)
Central services:						
Social security contribution	350,651		350,651	(350)		(350)
Other retirement contributions	606,517		606,517			
Health benefits	1,025,929		1,025,929	(93,361)		(93,361)
Other Employee Benefits	50,000		50,000			
Unused vacation payment to term/retired staff				9,950		9,950
Total central services	2,033,097		2,033,097	(83,761)		(83,761)
Administrative information technology:						
Social security contribution	119,966		119,966	4,183		4,183
Other retirement contributions	185,539		185,539			
Health benefits	328,801		328,801	31,364		31,364
Unused vacation payment to term/retired staff				400		400
Total administrative information technology	634,306		634,306	35,947		35,947
Other support student related services:						
Social security contribution	4,904		4,904	3,168		3,168
Health benefits	384,480		384,480	(20,168)		(20,168)
Unused vacation payment to term/retired staff	20,000		20,000	(7,100)		(7,100)
Total other support student related services	409,384		409,384	(24,100)		(24,100)
Other support services - extraordinary services:						
Social security contribution	135,093		135,093	(6,034)		(6,034)
Other retirement contributions	213,852		213,852			
Health benefits	861,301		861,301	(121,187)		(121,187)
Unused vacation payment to term/retired staff	4,000		4,000	21,235		21,235
Total other support services - extraordinary services	1,214,246		1,214,246	(105,986)		(105,986)
Other support students - guidance:						
Social security contribution	9,815		9,815	3,109		3,109
Health benefits	67,423		67,423	(38,890)		(38,890)
Unused vacation payment to term/retired staff	40,000		40,000	79,848		79,848
Total other support students - guidance	117,238		117,238	44,067		44,067
Other support students - child study team:						
Social security contribution	12,747		12,747	13,024		13,024
Health benefits	2,328,681		2,328,681	(185,737)		(185,737)
Unused vacation payment to term/retired staff	30,000		30,000	92,680		92,680
Total other support students - child study team	2,371,428		2,371,428	(80,033)		(80,033)
Improvement of instruction services:						
Social security contribution	133,085		133,085	22,097		22,097
Other retirement contributions	192,602		192,602			
Health benefits	1,112,388		1,112,388	(57,114)		(57,114)
Tuition reimbursement	35,000		35,000	18,359		18,359
Unused vacation payment to term/retired staff	5,000		5,000	(5,000)		(5,000)
Total improvement of instruction services	1,478,075		1,478,075	(21,638)		(21,638)

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, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 2,664		\$ 2,664	\$ 515		\$ 515
2,664		2,664	515		515
890,488		890,488	878,319		878,319
1,413,007		1,413,007	1,413,007		1,413,007
618,765		618,765	618,730		618,730
495,714		495,714	495,711		495,711
564,746		564,746	564,736		564,736
3,982,720		3,982,720	3,970,503		3,970,503
155,065		155,065	144,147		144,147
1,221,373		1,221,373	1,211,392		1,211,392
729,737		729,737	729,525		729,525
173,692		173,692	173,686		173,686
2,279,867		2,279,867	2,258,750		2,258,750
91,329		91,329	83,706		83,706
91,329		91,329	83,706		83,706
25,432		25,432	23,187		23,187
170,080		170,080	170,080		170,080
43,262		43,262	43,161		43,161
66,058		66,058	66,057		66,057
304,832		304,832	302,485		302,485
8,086		8,086	7,934		7,934
7,174		7,174	7,174		7,174
32,483		32,483	32,455		32,455
500		500	500		500
48,243		48,243	48,063		48,063
350,301		350,301	331,853		331,853
606,517		606,517	606,517		606,517
932,568		932,568	932,552		932,552
50,000		50,000			
9,950		9,950	9,950		9,950
1,949,336		1,949,336	1,880,872		1,880,872
124,149		124,149	124,034		124,034
185,539		185,539	185,539		185,539
360,165		360,165	360,158		360,158
400		400	400		400
670,253		670,253	670,131		670,131
8,072		8,072	8,058		8,058
364,312		364,312	363,839		363,839
12,900		12,900	12,900		12,900
385,284		385,284	384,797		384,797
129,059		129,059	104,311		104,311
213,852		213,852	213,852		213,852
740,114		740,114	740,021		740,021
25,235		25,235	25,234		25,234
1,108,260		1,108,260	1,083,418		1,083,418
12,924		12,924	12,798		12,798
28,533		28,533	28,484		28,484
119,848		119,848	119,847		119,847
161,305		161,305	161,129		161,129
25,771		25,771	25,506		25,506
2,142,944		2,142,944	2,142,827		2,142,827
122,680		122,680	122,680		122,680
2,291,395		2,291,395	2,291,013		2,291,013
155,182		155,182	155,166		155,166
192,602		192,602	192,602		192,602
1,055,274		1,055,274	1,055,224		1,055,224
53,359		53,359	50,382		50,382
1,456,417		1,456,417	1,453,374		1,453,374

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, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Educational media services/school library:						
Social security contribution	\$ 7,898		\$ 7,898			
Other retirement contributions	29,095		29,095	\$ (27,095)		\$ (27,095)
Health benefits	36,826		36,826			
Unused vacation payment to term/retired staff	5,000		5,000	(2,900)		(2,900)
Total educational media services/school library:	78,819		78,819	(29,995)		(29,995)
Support services - general administration:						
Social security contribution	183,767		183,767	1,286		1,286
Other retirement contributions	305,581		305,581			
Health benefits	605,858		605,858	(2,786)		(2,786)
Tuition reimbursement	10,000		10,000	(10,000)		(10,000)
Other Employee Benefits	11,885		11,885			
Unused vacation payment to term/retired staff				58,850		58,850
Total support services - general administration:	1,117,091		1,117,091	47,350		47,350
Support services - school administration:						
Social security contribution	23,269		23,269	11,384		11,384
Other retirement contributions	804,882		804,882			
Health benefits	68,758		68,758	(14,134)		(14,134)
Tuition reimbursement	5,000		5,000	(5,000)		(5,000)
Other Employee Benefits	130,000		130,000	(74,225)		(74,225)
Unused vacation payment to term/retired staff				106,975		106,975
Total support services - school administration:	1,031,909		1,031,909	25,000		25,000
Required maintenance for school facilities:						
Social security contribution	319,317		319,317	106,881		106,881
Other retirement contributions	473,106		473,106			
Health benefits	1,152,761		1,152,761	(21,624)		(21,624)
Unused vacation payment to term/retired staff	2,000		2,000	2,250		2,250
Total required maintenance for school facilities	1,947,184		1,947,184	87,507		87,507
Custodial services:						
Social security contribution	1,211,046		1,211,046	(18,927)		(18,927)
Other retirement contributions	1,858,778		1,858,778			
Health benefits	5,647,853		5,647,853	(702,930)		(702,930)
Other Employee Benefits	140,000		140,000	(70,000)		(70,000)
Unused vacation payment to term/retired staff	20,000		20,000	2,114		2,114
Total custodial services	8,877,677		8,877,677	(789,743)		(789,743)
Care and upkeep of grounds:						
Social security contribution	33,312		33,312			
Other retirement contributions	55,818		55,818			
Health benefits	206,660		206,660	(27,633)		(27,633)
Total care and upkeep of grounds	295,790		295,790	(27,633)		(27,633)
Security:						
Social security contribution	168,791		168,791	47,820		47,820
Other retirement contributions	839,177		839,177			
Health benefits	337,047		337,047	1,318		1,318
Other employee benefits	75,000		75,000	19,250		19,250
Unused vacation payment to term/retired staff	7,000		7,000	1,100		1,100
Total security	1,427,015		1,427,015	69,488		69,488
Student transportation services:						
Social security contribution	178,346		178,346	5,380		5,380
Other retirement contributions	222,460		222,460			
Health benefits	631,947		631,947	(53,560)		(53,560)
Other Employee Benefits	20,197		20,197	(13,994)		(13,994)
Unused vacation payment to term/retired staff	10,000		10,000	(9,300)		(9,300)
Total student transportation services	1,062,950		1,062,950	(71,474)		(71,474)
Unallocated employee benefits:						
Personal services - health benefits	3,101,060	\$ 52,082,885	55,183,945	(2,519,237)	\$ (609,811)	(3,129,048)
Social security contribution		2,132,315	2,132,315	378	743,303	743,681
Group insurance	150,000		150,000	(16,265)		(16,265)
TPAF contribution				2,758	973,052	975,810
Other retirement contributions				11,159		11,159
Workers' compensation	4,425,165		4,425,165	(161,787)		(161,787)
Total unallocated employee benefits	7,676,225	54,215,200	61,891,425	(2,682,994)	1,106,544	(1,576,450)
On-Behalf TPAF pension contributions (non-budgeted)						
Reimbursed TPAF social security contributions (non budgeted)						
Total on-behalf contributions						
Total undistributed expenditures	176,971,577	99,671,549	276,643,126	5,939,366	1,157,808	7,097,174
TOTAL EXPENDITURES - CURRENT EXPENSE	202,188,966	308,424,086	510,613,052	7,964,154	979,892	8,944,046

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, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
\$ 7,898		\$ 7,898	\$ 7,457		\$ 7,457
2,000		2,000	2,000		2,000
36,826		36,826	36,824		36,824
2,100		2,100	2,100		2,100
<u>48,824</u>		<u>48,824</u>	<u>48,381</u>		<u>48,381</u>
185,053		185,053	175,654		175,654
305,581		305,581	305,581		305,581
603,072		603,072	603,061		603,061
11,885		11,885			
58,850		58,850	58,850		58,850
<u>1,164,441</u>		<u>1,164,441</u>	<u>1,143,146</u>		<u>1,143,146</u>
34,653		34,653	30,724		30,724
804,882		804,882	804,882		804,882
54,624		54,624	54,620		54,620
55,775		55,775			
106,975		106,975	106,975		106,975
<u>1,056,909</u>		<u>1,056,909</u>	<u>997,201</u>		<u>997,201</u>
426,198		426,198	422,644		422,644
473,106		473,106	473,106		473,106
1,131,137		1,131,137	1,131,134		1,131,134
4,250		4,250	4,250		4,250
<u>2,034,691</u>		<u>2,034,691</u>	<u>2,031,134</u>		<u>2,031,134</u>
1,192,119		1,192,119	1,143,062		1,143,062
1,858,778		1,858,778	1,858,778		1,858,778
4,944,923		4,944,923	4,944,495		4,944,495
70,000		70,000	51,875		51,875
22,114		22,114	22,112		22,112
<u>8,087,934</u>		<u>8,087,934</u>	<u>8,020,322</u>		<u>8,020,322</u>
33,312		33,312	32,713		32,713
55,818		55,818	55,818		55,818
179,027		179,027	178,996		178,996
<u>268,157</u>		<u>268,157</u>	<u>267,527</u>		<u>267,527</u>
216,611		216,611	216,500		216,500
839,177		839,177	839,177		839,177
338,365		338,365	338,282		338,282
94,250		94,250	81,746		81,746
8,100		8,100	8,100		8,100
<u>1,496,503</u>		<u>1,496,503</u>	<u>1,483,805</u>		<u>1,483,805</u>
183,726		183,726	183,408		183,408
222,460		222,460	222,460		222,460
578,387		578,387	578,381		578,381
6,203		6,203	6,200		6,200
700		700	700		700
<u>991,476</u>		<u>991,476</u>	<u>991,149</u>		<u>991,149</u>
581,823	\$ 51,473,074	52,054,897	3,217,448	\$ 51,473,045	54,690,493
378	2,875,618	2,875,996	376	2,824,876	2,825,252
133,735		133,735	(8,734)		(8,734)
2,758	973,052	975,810	2,758	956,632	959,390
11,159		11,159	11,158		11,158
4,263,378		4,263,378	2,407,486		2,407,486
<u>4,993,231</u>	<u>55,321,744</u>	<u>60,314,975</u>	<u>5,630,492</u>	<u>55,234,553</u>	<u>60,885,045</u>
			42,308,288		42,308,288
			<u>18,938,154</u>		<u>18,938,154</u>
			61,246,442		61,246,442
<u>182,910,943</u>	<u>100,829,357</u>	<u>283,740,300</u>	<u>232,783,593</u>	<u>98,097,331</u>	<u>330,880,924</u>
210,153,120	309,403,978	519,557,098	258,222,750	293,209,797	551,432,347

General Fund
 Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
 (Budgetary Basis)
 for the Fiscal Year Ended June 30, 2016

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
CAPITAL OUTLAY:						
Equipment:						
Kindergarten					\$ 5,198	\$ 5,198
Grades 1 - 5		\$ 18,700	\$ 18,700		15,930	15,930
Grades 6 - 8		21,000	21,000		3,314	3,314
Grades 9 - 12	\$ 37,286	23,000	60,286	\$ 20,419	(928)	19,491
Special education - instruction:						
School-sponsored athletics				2,565		2,565
Undistributed expenditures:						
Instruction	65,540		65,540	(45,640)		(45,640)
Security						
General administration	30,189		30,189	8,698		8,698
School administration	20,500	83,500	104,000	(5,660)	14,408	8,748
Central services	67,500		67,500	534,343		534,343
Administrative information technology	30,000		30,000	4,932		4,932
Custodial services	125,000		125,000	(42,218)		(42,218)
Student transportation				358,647		358,647
Total equipment	376,015	146,200	522,215	836,086	37,922	874,008
Facilities acquisition and construction services:						
Architect/engineering services				1,077,551		1,077,551
Other professional/technical services				273,077		273,077
Construction services				4,050,243		4,050,243
Supplies and materials				422,828		422,828
Total facilities acquisition and construction services				5,823,699		5,823,699
TOTAL CAPITAL OUTLAY	376,015	146,200	522,215	6,659,785	37,922	6,697,707
SPECIAL SCHOOLS:						
Summer school - instruction:						
Salaries of teachers	438,500		438,500			
Supplies and materials	4,691		4,691			
Total summer school - instruction	443,191		443,191			
Summer school - support services:						
Salaries of teachers	54,195		54,195			
Social security contributions	37,691		37,691			
Total summer school - support services	91,886		91,886			
Evening school for the foreign born - local - instruction:						
Salaries of teachers	172,000		172,000	59,132		59,132
Other salaries for instruction	98,208		98,208	(59,132)		(59,132)
Supplies and materials	7,608		7,608			
Total evening school for the foreign born - local - instruction:	277,816		277,816			
Evening school for the foreign born - local - support services:						
Salaries of secretarial and clerical assistants	12,000		12,000			
Personal services - employee benefits	43,356		43,356			
Total evening school for the foreign born - local - support services	55,356		55,356			
TOTAL SPECIAL SCHOOLS	868,249		868,249			
Charter schools	57,803,077		57,803,077	(900,000)		(900,000)
Total expenditures	261,236,307	308,570,286	569,806,593	13,723,939	1,017,814	14,741,753
Excess (deficiency) of revenues over (under) expenditures	274,038,805	(308,570,286)	(34,531,481)	(13,723,939)	(1,017,814)	(14,741,753)
Other financing sources (uses):						
Transfers in - contribution to school based budget-general fund		303,640,304	303,640,304			
Transfers in - contribution to school based budget-general fund - encumbrances 15-16						
Transfers in - contribution to school based budget-special revenue fund		4,929,982	4,929,982			
Transfers in - capital projects fund						
Transfers out - contribution to school based budget	(303,640,304)		(303,640,304)			
Transfers out - contribution to school based budget - encumbrances 15-16						
Transfers out - local contribution special revenue	(2,148,501)		(2,148,501)			
Transfers out - enterprise funds						
Total other financing sources (uses)	(305,788,805)	308,570,286	2,781,481			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(31,750,000)		(31,750,000)	(13,723,939)	(1,017,814)	(14,741,753)
Fund balances, July 1	85,685,918	1,017,814	86,703,732			
Fund balances, June 30	53,935,918	1,017,814	54,953,732	(13,723,939)	(1,017,814)	(14,741,753)
Recapitulation of (Deficiency) excess of revenues and other financing sources (under) over expenditures and other financing uses						
Adjustment for prior year encumbrances, net				\$ (10,006,045)	\$ (1,017,814)	\$ (11,023,859)
Adjustment for appropriations				(3,717,894)		(3,717,894)
Budgeted fund balance - operating	\$ (31,750,000)		\$ (31,750,000)			
Budgeted fund balance - capital reserve						
	\$ (31,750,000)		\$ (31,750,000)	\$ (13,723,939)	\$ (1,017,814)	\$ (14,741,753)

General Fund
Combining Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

Operating Fund Fund 11-13	FINAL BUDGET		Operating Fund Fund 11-13	ACTUAL	
	Blended Resource Fund 15	Total General Fund		Blended Resource Fund 15	Total General Fund
	\$ 5,198	\$ 5,198			
	34,630	34,630		\$ 33,640	\$ 33,640
	24,314	24,314		24,112	24,112
\$ 57,705	22,072	79,777	\$ 45,371	21,502	66,873
2,565		2,565	2,565		2,565
19,900		19,900			
38,887		38,887	36,715		36,715
14,840	97,908	112,748	14,840	80,023	94,863
601,843		601,843	574,891		574,891
34,932		34,932	34,932		34,932
82,782		82,782	58,939		58,939
358,647		358,647	358,647		358,647
1,212,101	184,122	1,396,223	1,126,900	159,277	1,286,177
1,077,551		1,077,551	190,313		190,313
273,077		273,077	273,077		273,077
4,050,243		4,050,243	2,009,602		2,009,602
422,828		422,828	399,308		399,308
5,823,699		5,823,699	2,872,300		2,872,300
7,035,800	184,122	7,219,922	3,999,200	159,277	4,158,477
438,500		438,500	438,500		438,500
4,691		4,691			
443,191		443,191	438,500		438,500
54,195		54,195	54,195		54,195
37,691		37,691	18,133		18,133
91,886		91,886	72,328		72,328
231,132		231,132	220,562		220,562
39,076		39,076	27,197		27,197
7,608		7,608			
277,816		277,816	247,759		247,759
12,000		12,000	12,000		12,000
43,356		43,356	22,258		22,258
55,356		55,356	34,258		34,258
868,249		868,249	792,845		792,845
56,903,077		56,903,077	55,442,138		55,442,138
274,960,246	309,588,100	584,548,346	318,456,933	293,369,074	611,826,007
260,314,866	(309,588,100)	(49,273,234)	283,125,824	(293,369,074)	(10,243,250)
	303,640,304	303,640,304		287,668,366	287,668,366
				893,699	893,699
	4,929,982	4,929,982		4,682,894	4,682,894
			1,908		1,908
(303,640,304)		(303,640,304)	(287,668,366)		(287,668,366)
			(893,699)		(893,699)
(2,148,501)		(2,148,501)	(2,148,501)		(2,148,501)
			(29,936)		(29,936)
(305,788,805)	308,570,286	2,781,481	(290,738,594)	293,244,959	2,506,365
(45,473,939)	(1,017,814)	(46,491,753)	(7,612,770)	(124,115)	(7,736,885)
85,685,918	1,017,814	86,703,732	85,685,918	1,017,814	86,703,732
\$ 40,211,979	\$ -	\$ 40,211,979	\$ 78,073,148	\$ 893,699	\$ 78,966,847
\$ (10,006,045)	\$ (1,017,814)	\$ (11,023,859)	\$ (10,006,045)	\$ (1,017,814)	\$ (11,023,859)
(3,717,894)		(3,717,894)	(3,717,894)		(3,717,894)
(31,750,000)		(31,750,000)	9,373,169	893,699	10,266,868
			(3,262,000)		(3,262,000)
\$ (45,473,939)	\$ (1,017,814)	\$ (46,491,753)	\$ (7,612,770)	\$ (124,115)	\$ (7,736,885)

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Budgetary Comparison Schedule
(Budgetary Basis)
for the Fiscal Year Ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES:					
Local Sources		\$ 606,208	\$ 606,208	\$ 210,078	\$ 396,130
State Sources	\$ 70,673,894	439,402	71,113,296	66,786,696	4,326,600
Federal Sources	27,408,578	5,838,091	33,246,669	27,560,530	5,686,139
Total revenues	<u>98,082,472</u>	<u>6,883,701</u>	<u>104,966,173</u>	<u>94,557,304</u>	<u>10,408,869</u>
EXPENDITURES:					
Instruction:					
Salaries of Teachers	16,399,484	3,987,752	20,387,236	18,121,933	2,265,303
Other Salaries for Instruction	6,776,592	166,786	6,943,378	6,857,738	85,640
Unused vacation payment to term/retired staff		47,232	47,232	6,830	40,402
Purchased Professional & Technical Services		946,089	946,089	787,616	158,473
Purchased Prof Educational Services	290,997	(271,924)	19,073	846	18,227
Other Purchased Services	64,125	689,069	753,194	541,318	211,876
Tuition	5,952,984	(452,984)	5,500,000	5,383,672	116,328
General Supplies	9,390,767	(4,517,488)	4,873,279	4,174,307	698,972
Textbooks	225,158	22,884	248,042	213,011	35,031
Other Objects		316,537	316,537	206,315	110,222
Total instruction	<u>39,100,107</u>	<u>933,953</u>	<u>40,034,060</u>	<u>36,293,586</u>	<u>3,740,474</u>
Support services:					
Salaries of Teachers	358,931	(81,978)	276,953	259,073	17,880
Salaries of Supervisors of Instruction	770,236	94,549	864,785	806,772	58,013
Salaries of Program Directors	257,800	8,279	266,079	266,079	
Salaries of Professional Staff	3,844,676	(23,584)	3,821,092	3,577,336	243,756
Salaries of Secretarial & Clerical Assistant	466,119	103,713	569,832	339,282	230,550
Other Salaries	1,441,335	1,353,469	2,794,804	1,844,033	950,771
Salaries of Community Parent Involvement Specialists	109,282	(2,512)	106,770	106,770	
Salaries of Masters Teachers	1,606,530	(15,642)	1,590,888	1,540,002	50,886
Personal Services - Employee Benefits	9,321,686	1,502,668	10,824,354	9,879,223	945,131
Purchased Professional & Technical Services	364,093	4,944,007	5,308,100	3,406,821	1,901,279
Purchased Professional - Educational Services	5,083,835	(4,566,165)	517,670	241,221	276,449
Purchased Professional - Educational Services - pre-k	26,629,925	(234,624)	26,395,301	26,179,104	216,197
Purchased Professional - Educational Services - Head Start	2,998,080	(331,906)	2,666,174	2,401,490	264,684
Other Purchased Professional Services	139,750		139,750	69,483	70,267
Other Purchased Services		777,246	777,246	617,768	159,478
Rentals	594,117	(13,650)	580,467	271,334	309,133
Contracted Services - Transportation (Bet. Home & School)	716,265		716,265	596,887	119,378
Contracted Services - Transportation (Field Trips)	90,125	4,877	95,002	43,998	51,004
Tuition		10,005	10,005	10,005	
Supplies and Materials	117,939	1,552,790	1,670,729	1,392,247	278,482
Other Object	25,000	16,299	41,299	200	41,099
Indirect costs		422,798	422,798	353,957	68,841
Miscellaneous Expenditures		1,000	1,000		1,000
Total support services	<u>54,935,724</u>	<u>5,521,639</u>	<u>60,457,363</u>	<u>54,203,085</u>	<u>6,254,278</u>
Facilities acquisition and construction services:					
Instructional equipment	60,000	420,009	480,009	319,275	160,734
Noninstructional equipment	15,000	8,100	23,100	16,805	6,295
Total facilities acquisition and const. services	<u>75,000</u>	<u>428,109</u>	<u>503,109</u>	<u>336,080</u>	<u>167,029</u>
Contribution to Charter Schools	1,190,160		1,190,160	1,190,160	
Total expenditures	<u>95,300,991</u>	<u>6,883,701</u>	<u>102,184,692</u>	<u>92,022,911</u>	<u>10,161,781</u>
Other financing sources (uses)					
Transfer from General Fund	2,148,501		2,148,501	2,148,501	
Transfer to school based budget - Current Year	(4,929,982)		(4,929,982)	(4,682,894)	(247,088)
Total other financing sources (uses)	<u>(2,781,481)</u>		<u>(2,781,481)</u>	<u>(2,534,393)</u>	<u>(247,088)</u>
Total Outflows	<u>98,082,472</u>	<u>6,883,701</u>	<u>104,966,173</u>	<u>94,557,304</u>	<u>10,408,869</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures and Other Financing Sources (Uses)					
Fund balance, July 1					
Fund balance, June 30					

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

for the Fiscal Year Ended June 30, 2016

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 601,582,757	[C-2] \$ 94,557,304
Difference - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(693,761)
Prior year (net of cancellations)		651,318
State aid payments recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	41,603,309	6,480,848
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(41,676,234)	(6,749,915)
Adjustment to record the value of Solar Renewable Energy Credits (SREC) income on the modified accrual basis.	<u>125,148</u>	<u> </u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] <u>\$ 601,634,980</u>	[B-2] <u>\$ 94,245,794</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 611,826,007	[C-2] \$ 92,022,911
Difference - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(693,761)
Prior year (net of cancellations)		651,318
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] <u>\$ 611,826,007</u>	[B-2] <u>\$ 91,980,468</u>

Supplementary Information

School Level Schedules

JERSEY CITY PUBLIC SCHOOLS
General Fund
Combining Balance Sheet - Budgetary Basis
June 30, 2016

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund 15</u>	<u>Total General Fund</u>
ASSETS:			
Cash and cash equivalents	\$ 29,547,705	\$ 4,181,649	\$ 33,729,354
Receivables from other governments:			
Federal	640,911		640,911
State	47,902,141		47,902,141
Other	220,753		220,753
Other accounts receivable	913,616	179,375	1,092,991
Interfund receivable	4,147,713		4,147,713
Restricted assets:			
Cash and cash equivalents	608		608
Total assets	<u><u>\$ 83,373,447</u></u>	<u><u>\$ 4,361,024</u></u>	<u><u>\$ 87,734,471</u></u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Payable to state government	\$ 1,068,673		\$ 1,068,673
Accounts payable and other current liabilities	3,465,462	\$ 863,745	4,329,207
Accrued salaries and wages	766,164	2,603,580	3,369,744
Total liabilities	<u><u>5,300,299</u></u>	<u><u>3,467,325</u></u>	<u><u>8,767,624</u></u>
Fund balances:			
Restricted fund balance:			
Excess surplus - current year	23,437,673		23,437,673
Excess surplus - designated for subsequent year's expenditures	28,663,557		28,663,557
Capital reserve	608		608
Assigned fund balance:			
Other purposes	9,834,219	893,699	10,727,918
Designated for subsequent year's expenditures	3,086,443		3,086,443
Designated for subsequent year's expenditures - SEMI	352,848		352,848
Designated for subsequent year's expenditures - ARRA SEMI	289,295		289,295
Unassigned fund balance	12,408,505		12,408,505
Total fund balances	<u><u>78,073,148</u></u>	<u><u>893,699</u></u>	<u><u>78,966,847</u></u>
Total liabilities and fund balances	<u><u>\$ 83,373,447</u></u>	<u><u>\$ 4,361,024</u></u>	<u><u>\$ 87,734,471</u></u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>District-Wide</u>				
General Fund Contribution	\$ 303,640,304	98.08%	\$ 287,668,366	\$ 15,971,938
General Fund Reserve for Encumbrances at June 30, 2015	1,017,814	0.33%	1,017,814	
Total General Fund Resources	<u>304,658,118</u>	<u>98.41%</u>	<u>288,686,180</u>	<u>15,971,938</u>
Restricted Federal Resources:				
Title I, Part A	4,929,982	1.59%	\$ 4,682,894	247,088
Total Restricted Federal Resources	<u>4,929,982</u>	<u>1.59%</u>	<u>4,682,894</u>	<u>247,088</u>
Totals	<u>\$ 309,588,100</u>	<u>100.0%</u>	<u>\$ 293,369,074</u>	<u>\$ 16,219,026</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Frank R. Conwell # 3</u>				
General Fund Contribution	\$ 5,991,818	98.03%	\$ 5,687,915	\$ 303,903
General Fund Reserve for Encumbrances at June 30, 2015	<u>22,017</u>	<u>0.36%</u>	<u>22,017</u>	
Total General Fund Resources	<u>6,013,835</u>	<u>98.39%</u>	<u>5,709,932</u>	<u>303,903</u>
Restricted Federal Resources:				
Title I, Part A	<u>98,223</u>	<u>1.61%</u>	<u>93,434</u>	<u>4,789</u>
Total Restricted Federal Resources	<u>98,223</u>	<u>1.61%</u>	<u>93,434</u>	<u>4,789</u>
Totals	<u>\$ 6,112,058</u>	<u>100.00%</u>	<u>\$ 5,803,366</u>	<u>\$ 308,692</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Frank R. Conwell Middle School # 4</u>				
General Fund Contribution	\$ 9,085,667	97.73%	\$ 8,472,952	\$ 612,715
General Fund Reserve for Encumbrances at June 30, 2015	64,890	0.69%	64,890	
Total General Fund Resources	<u>9,150,557</u>	<u>98.42%</u>	<u>8,537,842</u>	<u>612,715</u>
Restricted Federal Resources:				
Title I, Part A	146,602	1.58%	137,063	9,539
Total Restricted Federal Resources	<u>146,602</u>	<u>1.58%</u>	<u>137,063</u>	<u>9,539</u>
Totals	<u>\$ 9,297,159</u>	<u>100.00%</u>	<u>\$ 8,674,905</u>	<u>\$ 622,254</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Dr. Michael Conti # 5</u>				
General Fund Contribution	\$ 6,942,820	98.07%	\$ 6,925,919	\$ 16,901
General Fund Reserve for Encumbrances at June 30, 2015	<u>36,907</u>	<u>0.52%</u>	<u>36,907</u>	
Total General Fund Resources	<u>6,979,727</u>	<u>98.59%</u>	<u>6,962,826</u>	<u>16,901</u>
Restricted Federal Resources:				
Title I, Part A	<u>99,934</u>	<u>1.41%</u>	<u>99,580</u>	<u>354</u>
Total Restricted Federal Resources	<u>99,934</u>	<u>1.41%</u>	<u>99,580</u>	<u>354</u>
Totals	<u>\$ 7,079,661</u>	<u>100.00%</u>	<u>\$ 7,062,406</u>	<u>\$ 17,255</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Jotham W. Wakeman # 6</u>				
General Fund Contribution	\$ 8,422,817	97.95%	\$ 7,934,093	\$ 488,724
General Fund Reserve for Encumbrances at June 30, 2015	24,231	0.28%	24,231	
Total General Fund Resources	<u>8,447,048</u>	<u>98.23%</u>	<u>7,958,324</u>	<u>488,724</u>
Restricted Federal Resources:				
Title I, Part A	152,466	1.77%	143,401	9,065
Total Restricted Federal Resources	<u>152,466</u>	<u>1.77%</u>	<u>143,401</u>	<u>9,065</u>
Totals	<u>\$ 8,599,514</u>	<u>100.00%</u>	<u>\$ 8,101,725</u>	<u>\$ 497,789</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Franklin L. Williams Middle School (Heights) # 7</u>				
General Fund Contribution	\$ 10,821,427	97.93%	\$ 10,222,549	\$ 598,878
General Fund Reserve for Encumbrances at June 30, 2015	<u>32,780</u>	<u>0.30%</u>	<u>32,780</u>	
Total General Fund Resources	<u>10,854,207</u>	<u>98.23%</u>	<u>10,255,329</u>	<u>598,878</u>
Restricted Federal Resources:				
Title I, Part A	<u>195,714</u>	<u>1.77%</u>	<u>184,790</u>	<u>10,924</u>
Total Restricted Federal Resources	<u>195,714</u>	<u>1.77%</u>	<u>184,790</u>	<u>10,924</u>
Totals	<u>\$ 11,049,921</u>	<u>100.00%</u>	<u>\$ 10,440,119</u>	<u>\$ 609,802</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Charles E. Trefurt #8</u>				
General Fund Contribution	\$ 8,917,153	97.90%	\$ 8,466,843	\$ 450,310
General Fund Reserve for Encumbrances at June 30, 2015	25,860	0.29%	25,860	
Total General Fund Resources	<u>8,943,013</u>	<u>98.19%</u>	<u>8,492,703</u>	<u>450,310</u>
Restricted Federal Resources:				
Title I, Part A	165,172	1.81%	156,552	8,620
Total Restricted Federal Resources	<u>165,172</u>	<u>1.81%</u>	<u>156,552</u>	<u>8,620</u>
Totals	<u>\$ 9,108,185</u>	<u>100.00%</u>	<u>\$ 8,649,255</u>	<u>\$ 458,930</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Martin Luther King Jr. # 11</u>				
General Fund Contribution	\$ 7,879,332	97.38%	\$ 7,775,632	\$ 103,700
General Fund Reserve for Encumbrances at June 30, 2015	32,351	0.40%	32,351	
Total General Fund Resources	<u>7,911,683</u>	<u>97.78%</u>	<u>7,807,983</u>	<u>103,700</u>
Restricted Federal Resources:				
Title I, Part A	179,587	2.22%	177,273	2,314
Total Restricted Federal Resources	<u>179,587</u>	<u>2.22%</u>	<u>177,273</u>	<u>2,314</u>
Totals	<u>\$ 8,091,270</u>	<u>100.00%</u>	<u>\$ 7,985,256</u>	<u>\$ 106,014</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Julia A. Barnes # 12</u>				
General Fund Contribution	\$ 4,800,219	98.34%	\$ 4,429,153	\$ 371,066
General Fund Reserve for Encumbrances at June 30, 2015	12,069	0.25%	12,069	
Total General Fund Resources	<u>4,812,288</u>	<u>98.59%</u>	<u>4,441,222</u>	<u>371,066</u>
Restricted Federal Resources:				
Title I, Part A	68,903	1.41%	63,517	5,386
Total Restricted Federal Resources	<u>68,903</u>	<u>1.41%</u>	<u>63,517</u>	<u>5,386</u>
Totals	<u>\$ 4,881,191</u>	<u>100.00%</u>	<u>\$ 4,504,739</u>	<u>\$ 376,452</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Dr. Ronald Mc Nair Academic High School # 56</u>				
General Fund Contribution	\$ 8,712,373	98.88%	\$ 8,686,593	\$ 25,780
General Fund Reserve for Encumbrances at June 30, 2015	15,241	0.18%	15,241	
Total General Fund Resources	<u>8,727,614</u>	<u>99.06%</u>	<u>8,701,834</u>	<u>25,780</u>
Restricted Federal Resources:				
Title I, Part A	83,075	0.94%	82,573	502
Total Restricted Federal Resources	<u>83,075</u>	<u>0.94%</u>	<u>82,573</u>	<u>502</u>
Totals	<u>\$ 8,810,689</u>	<u>100.00%</u>	<u>\$ 8,784,407</u>	<u>\$ 26,282</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Ollie Culbreth Jr. # 14</u>				
General Fund Contribution	\$ 7,106,991	98.28%	\$ 6,767,314	\$ 339,677
General Fund Reserve for Encumbrances at June 30, 2015	<u>27,056</u>	<u>0.37%</u>	<u>27,056</u>	
Total General Fund Resources	<u>7,134,047</u>	<u>98.65%</u>	<u>6,794,370</u>	<u>339,677</u>
Restricted Federal Resources:				
Title I, Part A	<u>97,490</u>	<u>1.35%</u>	<u>92,979</u>	<u>4,511</u>
Total Restricted Federal Resources	<u>97,490</u>	<u>1.35%</u>	<u>92,979</u>	<u>4,511</u>
Totals	<u>\$ 7,231,537</u>	<u>100.00%</u>	<u>\$ 6,887,349</u>	<u>\$ 344,188</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Whitney M. Young Jr. Primary School # 15</u>				
General Fund Contribution	\$ 10,004,305	97.51%	\$ 9,717,428	\$ 286,877
General Fund Reserve for Encumbrances at June 30, 2015	<u>55,979</u>	<u>0.55%</u>	<u>55,979</u>	
Total General Fund Resources	<u>10,060,284</u>	<u>98.06%</u>	<u>9,773,407</u>	<u>286,877</u>
Restricted Federal Resources:				
Title I, Part A	<u>199,134</u>	<u>1.94%</u>	<u>193,355</u>	<u>5,779</u>
Total Restricted Federal Resources	<u>199,134</u>	<u>1.94%</u>	<u>193,355</u>	<u>5,779</u>
Totals	<u>\$ 10,259,418</u>	<u>100.00%</u>	<u>\$ 9,966,762</u>	<u>\$ 292,656</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Cornelia F. Bradford # 16</u>				
General Fund Contribution	\$ 3,726,870	99.97%	\$ 3,717,785	\$ 9,085
General Fund Reserve for Encumbrances at June 30, 2015	934	0.03%	934	
Total General Fund Resources	<u>3,727,804</u>	<u>100.00%</u>	<u>3,718,719</u>	<u>9,085</u>
Totals	<u>\$ 3,727,804</u>	<u>100.00%</u>	<u>\$ 3,718,719</u>	<u>\$ 9,085</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Joseph H. Brensinger # 17</u>				
General Fund Contribution	\$ 11,066,830	97.43%	\$ 10,398,446	\$ 668,384
General Fund Reserve for Encumbrances at June 30, 2015	36,312	0.32%	36,312	
Total General Fund Resources	<u>11,103,142</u>	<u>97.75%</u>	<u>10,434,758</u>	<u>668,384</u>
Restricted Federal Resources:				
Title I, Part A	255,088	2.25%	240,186	14,902
Total Restricted Federal Resources	<u>255,088</u>	<u>2.25%</u>	<u>240,186</u>	<u>14,902</u>
Totals	<u>\$ 11,358,230</u>	<u>100.00%</u>	<u>\$ 10,674,944</u>	<u>\$ 683,286</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Public School # 20</u>				
General Fund Contribution	\$ 5,449,479	97.37%	\$ 5,286,807	\$ 162,672
General Fund Reserve for Encumbrances at June 30, 2015	27,534	0.49%	27,534	
Total General Fund Resources	<u>5,477,013</u>	<u>97.86%</u>	<u>5,314,341</u>	<u>162,672</u>
Restricted Federal Resources:				
Title I, Part A	119,725	2.14%	116,214	3,511
Total Restricted Federal Resources	<u>119,725</u>	<u>2.14%</u>	<u>116,214</u>	<u>3,511</u>
Totals	<u>\$ 5,596,738</u>	<u>100.00%</u>	<u>\$ 5,430,555</u>	<u>\$ 166,183</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Rev. Dr. Ercel F. Webb # 22</u>				
General Fund Contribution	\$ 6,953,322	97.54%	\$ 6,828,917	\$ 124,405
General Fund Reserve for Encumbrances at June 30, 2015	20,245	0.29%	20,245	
Total General Fund Resources	<u>6,973,567</u>	<u>97.83%</u>	<u>6,849,162</u>	<u>124,405</u>
Restricted Federal Resources:				
Title I, Part A	154,909	2.17%	151,924	2,985
Total Restricted Federal Resources	<u>154,909</u>	<u>2.17%</u>	<u>151,924</u>	<u>2,985</u>
Totals	<u>\$ 7,128,476</u>	<u>100.00%</u>	<u>\$ 7,001,086</u>	<u>\$ 127,390</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Mahatma K. Gandhi # 23</u>				
General Fund Contribution	\$ 13,878,797	97.71%	\$ 13,240,990	\$ 637,807
General Fund Reserve for Encumbrances at June 30, 2015	55,212	0.39%	55,212	
Total General Fund Resources	<u>13,934,009</u>	<u>98.10%</u>	<u>13,296,202</u>	<u>637,807</u>
Restricted Federal Resources:				
Title I, Part A	269,748	1.90%	257,521	12,227
Total Restricted Federal Resources	<u>269,748</u>	<u>1.90%</u>	<u>257,521</u>	<u>12,227</u>
Totals	<u>\$ 14,203,757</u>	<u>100.00%</u>	<u>\$ 13,553,723</u>	<u>\$ 650,034</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Chaplin Charles Watters # 24</u>				
General Fund Contribution	\$ 9,198,901	97.62%	\$ 8,648,448	\$ 550,453
General Fund Reserve for Encumbrances at June 30, 2015	32,053	0.34%	32,053	
Total General Fund Resources	<u>9,230,954</u>	<u>97.96%</u>	<u>8,680,501</u>	<u>550,453</u>
Restricted Federal Resources:				
Title I, Part A	192,049	2.04%	180,770	11,279
Total Restricted Federal Resources	<u>192,049</u>	<u>2.04%</u>	<u>180,770</u>	<u>11,279</u>
Totals	<u>\$ 9,423,003</u>	<u>100.00%</u>	<u>\$ 8,861,271</u>	<u>\$ 561,732</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Nicolas Copernicus # 25</u>				
General Fund Contribution	\$ 8,100,478	98.14%	\$ 7,493,453	\$ 607,025
General Fund Reserve for Encumbrances at June 30, 2015	21,609	0.27%	21,609	
Total General Fund Resources	<u>8,122,087</u>	<u>98.41%</u>	<u>7,515,062</u>	<u>607,025</u>
Restricted Federal Resources:				
Title I, Part A	131,453	1.59%	121,420	10,033
Total Restricted Federal Resources	<u>131,453</u>	<u>1.59%</u>	<u>121,420</u>	<u>10,033</u>
Totals	<u>\$ 8,253,540</u>	<u>100.00%</u>	<u>\$ 7,636,482</u>	<u>\$ 617,058</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Alfred E. Zampella # 27</u>				
General Fund Contribution	\$ 10,539,225	97.85%	\$ 10,160,544	\$ 378,681
General Fund Reserve for Encumbrances at June 30, 2015	<u>30,527</u>	<u>0.28%</u>	<u>30,527</u>	
Total General Fund Resources	<u>10,569,752</u>	<u>98.13%</u>	<u>10,191,071</u>	<u>378,681</u>
Restricted Federal Resources:				
Title I, Part A	<u>201,089</u>	<u>1.87%</u>	<u>194,205</u>	<u>6,884</u>
Total Restricted Federal Resources	<u>201,089</u>	<u>1.87%</u>	<u>194,205</u>	<u>6,884</u>
Totals	<u>\$ 10,770,841</u>	<u>100.00%</u>	<u>\$ 10,385,276</u>	<u>\$ 385,565</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Christa Mc Auliffe # 28</u>				
General Fund Contribution	\$ 10,365,149	97.66%	\$ 10,285,198	\$ 79,951
General Fund Reserve for Encumbrances at June 30, 2015	33,310	0.31%	33,310	
Total General Fund Resources	<u>10,398,459</u>	<u>97.97%</u>	<u>10,318,508</u>	<u>79,951</u>
Restricted Federal Resources:				
Title I, Part A	215,505	2.03%	213,806	1,699
Total Restricted Federal Resources	<u>215,505</u>	<u>2.03%</u>	<u>213,806</u>	<u>1,699</u>
Totals	<u>\$ 10,613,964</u>	<u>100.00%</u>	<u>\$ 10,532,314</u>	<u>\$ 81,650</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Gladys Nunnery # 29</u>				
General Fund Contribution	\$ 3,889,078	97.18%	\$ 3,765,523	\$ 123,555
General Fund Reserve for Encumbrances at June 30, 2015	14,388	0.36%	14,388	
Total General Fund Resources	<u>3,903,466</u>	<u>97.54%</u>	<u>3,779,911</u>	<u>123,555</u>
Restricted Federal Resources:				
Title I, Part A	98,468	2.46%	95,331	3,137
Total Restricted Federal Resources	<u>98,468</u>	<u>2.46%</u>	<u>95,331</u>	<u>3,137</u>
Totals	<u>\$ 4,001,934</u>	<u>100.00%</u>	<u>\$ 3,875,242</u>	<u>\$ 126,692</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Alexander D. Sullivan # 30</u>				
General Fund Contribution	\$ 8,102,462	97.91%	\$ 7,769,474	\$ 332,988
General Fund Reserve for Encumbrances at June 30, 2015	<u>23,335</u>	<u>0.28%</u>	<u>23,335</u>	
Total General Fund Resources	<u>8,125,797</u>	<u>98.19%</u>	<u>7,792,809</u>	<u>332,988</u>
Restricted Federal Resources:				
Title I, Part A	<u>149,778</u>	<u>1.81%</u>	<u>143,650</u>	<u>6,128</u>
Total Restricted Federal Resources	<u>149,778</u>	<u>1.81%</u>	<u>143,650</u>	<u>6,128</u>
Totals	<u><u>\$ 8,275,575</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,936,459</u></u>	<u><u>\$ 339,116</u></u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Anthony J. Infante # 31</u>				
General Fund Contribution	\$ 3,967,615	99.15%	\$ 3,817,722	\$ 149,893
General Fund Reserve for Encumbrances at June 30, 2015	<u>4,416</u>	<u>0.11%</u>	<u>4,416</u>	
Total General Fund Resources	<u>3,972,031</u>	<u>99.26%</u>	<u>3,822,138</u>	<u>149,893</u>
Restricted Federal Resources:				
Title I, Part A	<u>29,565</u>	<u>0.74%</u>	<u>28,495</u>	<u>1,070</u>
Total Restricted Federal Resources	<u>29,565</u>	<u>0.74%</u>	<u>28,495</u>	<u>1,070</u>
Totals	<u>\$ 4,001,596</u>	<u>100.00%</u>	<u>\$ 3,850,633</u>	<u>\$ 150,963</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Dr. Paul Rafalides # 33</u>				
General Fund Contribution	\$ 4,150,167	97.76%	\$ 4,166,260	\$ (16,093)
General Fund Reserve for Encumbrances at June 30, 2015	12,787	0.31%	12,787	
Total General Fund Resources	<u>4,162,954</u>	<u>98.07%</u>	<u>4,179,047</u>	<u>(16,093)</u>
Restricted Federal Resources:				
Title I, Part A	81,853	1.93%	82,243	(390)
Total Restricted Federal Resources	<u>81,853</u>	<u>1.93%</u>	<u>82,243</u>	<u>(390)</u>
Totals	<u>\$ 4,244,807</u>	<u>100.00%</u>	<u>\$ 4,261,290</u>	<u>\$ (16,483)</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Public School # 34</u>				
General Fund Contribution	\$ 6,788,823	97.89%	\$ 6,179,821	\$ 609,002
General Fund Reserve for Encumbrances at June 30, 2015	40,775	0.59%	40,775	
Total General Fund Resources	<u>6,829,598</u>	<u>98.48%</u>	<u>6,220,596</u>	<u>609,002</u>
Restricted Federal Resources:				
Title I, Part A	105,553	1.52%	96,012	9,541
Total Restricted Federal Resources	<u>105,553</u>	<u>1.52%</u>	<u>96,012</u>	<u>9,541</u>
Totals	<u>\$ 6,935,151</u>	<u>100.00%</u>	<u>\$ 6,316,608</u>	<u>\$ 618,543</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Rafael De J. Cordero # 37</u>				
General Fund Contribution	\$ 8,081,560	98.59%	\$ 7,861,724	\$ 219,836
General Fund Reserve for Encumbrances at June 30, 2015	26,124	0.32%	26,124	
Total General Fund Resources	<u>8,107,684</u>	<u>98.91%</u>	<u>7,887,848</u>	<u>219,836</u>
Restricted Federal Resources:				
Title I, Part A	89,672	1.09%	86,925	2,747
Total Restricted Federal Resources	<u>89,672</u>	<u>1.09%</u>	<u>86,925</u>	<u>2,747</u>
Totals	<u>\$ 8,197,356</u>	<u>100.00%</u>	<u>\$ 7,974,773</u>	<u>\$ 222,583</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: James F. Murray # 38</u>				
General Fund Contribution	\$ 8,754,631	98.06%	\$ 8,169,565	\$ 585,066
General Fund Reserve for Encumbrances at June 30, 2015	23,828	0.27%	23,828	
Total General Fund Resources	<u>8,778,459</u>	<u>98.33%</u>	<u>8,193,393</u>	<u>585,066</u>
Restricted Federal Resources:				
Title I, Part A	149,534	1.67%	139,154	10,380
Total Restricted Federal Resources	<u>149,534</u>	<u>1.67%</u>	<u>139,154</u>	<u>10,380</u>
Totals	<u>\$ 8,927,993</u>	<u>100.00%</u>	<u>\$ 8,332,547</u>	<u>\$ 595,446</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Dr. Charles P. Defuccio # 39</u>				
General Fund Contribution	\$ 6,028,720	98.35%	\$ 5,764,643	\$ 264,077
General Fund Reserve for Encumbrances at June 30, 2015	11,945	0.19%	11,945	
Total General Fund Resources	<u>6,040,665</u>	<u>98.54%</u>	<u>5,776,588</u>	<u>264,077</u>
Restricted Federal Resources:				
Title I, Part A	89,427	1.46%	85,588	3,839
Total Restricted Federal Resources	<u>89,427</u>	<u>1.46%</u>	<u>85,588</u>	<u>3,839</u>
Totals	<u>\$ 6,130,092</u>	<u>100.00%</u>	<u>\$ 5,862,176</u>	<u>\$ 267,916</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Ezra L. Nolan # 40</u>				
General Fund Contribution	\$ 4,795,608	98.74%	\$ 3,900,111	\$ 895,497
General Fund Reserve for Encumbrances at June 30, 2015	<u>7,975</u>	<u>0.17%</u>	<u>7,975</u>	
Total General Fund Resources	<u>4,803,583</u>	<u>98.91%</u>	<u>3,908,086</u>	<u>895,497</u>
Restricted Federal Resources:				
Title I, Part A	<u>53,021</u>	<u>1.09%</u>	<u>43,068</u>	<u>9,953</u>
Total Restricted Federal Resources	<u>53,021</u>	<u>1.09%</u>	<u>43,068</u>	<u>9,953</u>
Totals	<u>\$ 4,856,604</u>	<u>100.00%</u>	<u>\$ 3,951,154</u>	<u>\$ 905,450</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Fred W. Martin Center for the Arts # 41</u>				
General Fund Contribution	\$ 5,101,490	97.92%	\$ 4,726,494	\$ 374,996
General Fund Reserve for Encumbrances at June 30, 2015	26,591	0.51%	26,591	
Total General Fund Resources	<u>5,128,081</u>	<u>98.43%</u>	<u>4,753,085</u>	<u>374,996</u>
Restricted Federal Resources:				
Title I, Part A	81,608	1.57%	75,814	5,794
Total Restricted Federal Resources	<u>81,608</u>	<u>1.57%</u>	<u>75,814</u>	<u>5,794</u>
Totals	<u>\$ 5,209,689</u>	<u>100.00%</u>	<u>\$ 4,828,899</u>	<u>\$ 380,790</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Liberty High School # 45</u>				
General Fund Contribution	\$ 3,560,002	99.12%	\$ 3,203,056	\$ 356,946
General Fund Reserve for Encumbrances at June 30, 2015	6,100	0.17%	6,100	
Total General Fund Resources	<u>3,566,102</u>	<u>99.29%</u>	<u>3,209,156</u>	<u>356,946</u>
Restricted Federal Resources:				
Title I, Part A	25,655	0.71%	22,948	2,707
Total Restricted Federal Resources	<u>25,655</u>	<u>0.71%</u>	<u>22,948</u>	<u>2,707</u>
Totals	<u>\$ 3,591,757</u>	<u>100.00%</u>	<u>\$ 3,232,104</u>	<u>\$ 359,653</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: The Academy I # 50</u>				
General Fund Contribution	\$ 5,122,977	98.24%	\$ 5,010,101	\$ 112,876
General Fund Reserve for Encumbrances at June 30, 2015	<u>12,611</u>	<u>0.24%</u>	<u>12,611</u>	
Total General Fund Resources	<u>5,135,588</u>	<u>98.48%</u>	<u>5,022,712</u>	<u>112,876</u>
Restricted Federal Resources:				
Title I, Part A	<u>79,409</u>	<u>1.52%</u>	<u>77,524</u>	<u>1,885</u>
Total Restricted Federal Resources	<u>79,409</u>	<u>1.52%</u>	<u>77,524</u>	<u>1,885</u>
Totals	<u><u>\$ 5,214,997</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,100,236</u></u>	<u><u>\$ 114,761</u></u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: William L. Dickinson High School # 51</u>				
General Fund Contribution	\$ 22,425,100	98.16%	\$ 20,845,019	\$ 1,580,081
General Fund Reserve for Encumbrances at June 30, 2015	64,006	0.29%	64,006	
Total General Fund Resources	<u>22,489,106</u>	<u>98.45%</u>	<u>20,909,025</u>	<u>1,580,081</u>
Restricted Federal Resources:				
Title I, Part A	354,533	1.55%	329,192	25,341
Total Restricted Federal Resources	<u>354,533</u>	<u>1.55%</u>	<u>329,192</u>	<u>25,341</u>
Totals	<u>\$ 22,843,639</u>	<u>100.00%</u>	<u>\$ 21,238,217</u>	<u>\$ 1,605,422</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: James J. Ferris High School #52</u>				
General Fund Contribution	\$ 18,616,267	98.81%	\$ 16,825,733	\$ 1,790,534
General Fund Reserve for Encumbrances at June 30, 2015	<u>37,756</u>	<u>0.20%</u>	<u>37,756</u>	
Total General Fund Resources	<u>18,654,023</u>	<u>99.01%</u>	<u>16,863,489</u>	<u>1,790,534</u>
Restricted Federal Resources:				
Title I, Part A	<u>186,429</u>	<u>0.99%</u>	<u>168,618</u>	<u>17,811</u>
Total Restricted Federal Resources	<u>186,429</u>	<u>0.99%</u>	<u>168,618</u>	<u>17,811</u>
Totals	<u>\$ 18,840,452</u>	<u>100.00%</u>	<u>\$ 17,032,107</u>	<u>\$ 1,808,345</u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Lincoln High School # 53</u>				
General Fund Contribution	\$ 11,588,246	98.58%	\$ 11,074,523	\$ 513,723
General Fund Reserve for Encumbrances at June 30, 2015	<u>36,702</u>	<u>0.31%</u>	<u>36,702</u>	
Total General Fund Resources	<u>11,624,948</u>	<u>98.89%</u>	<u>11,111,225</u>	<u>513,723</u>
Restricted Federal Resources:				
Title I, Part A	<u>130,231</u>	<u>1.11%</u>	<u>124,719</u>	<u>5,512</u>
Total Restricted Federal Resources	<u>130,231</u>	<u>1.11%</u>	<u>124,719</u>	<u>5,512</u>
Totals	<u><u>\$ 11,755,179</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 11,235,944</u></u>	<u><u>\$ 519,235</u></u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: Henry Snyder High School # 54</u>				
General Fund Contribution	\$ 11,807,508	98.22%	\$ 10,548,070	\$ 1,259,438
General Fund Reserve for Encumbrances at June 30, 2015	<u>56,364</u>	<u>0.52%</u>	<u>56,364</u>	
Total General Fund Resources	<u>11,863,872</u>	<u>98.74%</u>	<u>10,604,434</u>	<u>1,259,438</u>
Restricted Federal Resources:				
Title I, Part A	<u>151,733</u>	<u>1.26%</u>	<u>135,403</u>	<u>16,330</u>
Total Restricted Federal Resources	<u>151,733</u>	<u>1.26%</u>	<u>135,403</u>	<u>16,330</u>
Totals	<u><u>\$ 12,015,605</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 10,739,837</u></u>	<u><u>\$ 1,275,768</u></u>

JERSEY CITY PUBLIC SCHOOLS
Blended Resource Fund 15
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2016

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover</u>
<u>School: JC Infinity Institute # 57</u>				
General Fund Contribution	\$ 2,896,077	98.21%	\$ 2,893,548	\$ 2,529
General Fund Reserve for Encumbrances at June 30, 2015	4,994	0.17%	4,994	
Total General Fund Resources	<u>2,901,071</u>	<u>98.38%</u>	<u>2,898,542</u>	<u>2,529</u>
Restricted Federal Resources:				
Title I, Part A	47,647	1.62%	47,647	
Total Restricted Federal Resources	<u>47,647</u>	<u>1.62%</u>	<u>47,647</u>	-
Totals	<u>\$ 2,948,718</u>	<u>100.00%</u>	<u>\$ 2,946,189</u>	<u>\$ 2,529</u>

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 9,021,122	\$ (635,403)	\$ 8,385,719	\$ 7,795,535	\$ 590,184
Grades 1- 5	60,293,236	(30,441)	60,262,795	57,814,977	2,447,818
Grades 6-8	27,670,327	(535,125)	27,135,202	24,844,209	2,290,993
Grades 9-12	36,964,517	1,734	36,966,251	33,952,353	3,013,898
Undistributed Instruction:					
Other Salaries of Instruction	4,413,505	(14,633)	4,398,872	3,370,671	1,028,201
Purchased Professional & Educational Services	159,700	49,658	209,358	196,173	13,185
Purchased Technical Services	40,000	(34,778)	5,222	1,275	3,947
Other Purchased Services	904,075	268,236	1,172,311	1,063,129	109,182
General Supplies	4,707,787	114,806	4,822,593	4,522,760	299,833
Textbooks	542,634	(38,621)	504,013	457,413	46,600
Other Objects	396,177	(42,379)	353,798	320,508	33,290
Total Regular Programs	145,113,080	(896,946)	144,216,134	134,339,003	9,877,131
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	807,462	(333,921)	473,541	460,297	13,244
Other Salaries of Instruction	481,524	(93,269)	388,255	292,411	95,844
General Supplies	23,300	1,451	24,751	24,555	196
Textbooks	4,000	(3,939)	61		61
Total Cognitive - Mild	1,316,286	(429,678)	886,608	777,263	109,345
Cognitive - Moderate:					
Salaries of Teachers	419,463	218,306	637,769	618,261	19,508
Other Salaries of Instruction	186,165	64,186	250,351	244,747	5,604
General Supplies	7,300	(12)	7,288	7,179	109
Other Objects	760	(412)	348	348	
Total Cognitive - Moderate	613,688	282,068	895,756	870,535	25,221
Learning and/or Language Disabilities:					
Salaries of Teachers	5,179,943	(397,260)	4,782,683	4,232,034	550,649
Other Salaries of Instruction	1,527,373	674,472	2,201,845	2,064,266	137,579
Other Purchased Services	1,000	2,000	3,000	2,993	7
General Supplies	53,900	(61)	53,839	51,854	1,985
Total Learning and/or Language Disabilities	6,762,216	279,151	7,041,367	6,351,147	690,220
Auditory Impairments:					
Salaries of Teachers	313,310	(158,945)	154,365	143,315	11,050
Other Salaries of Instruction		10,298	10,298	10,298	
Total Auditory Impairments	313,310	(148,647)	164,663	153,613	11,050
Behavioral Disabilities:					
Salaries of Teachers	741,013	112,693	853,706	778,050	75,656
Other Salaries of Instruction	188,240	193,806	382,046	362,919	19,127
General Supplies	5,500	1,566	7,066	4,981	2,085
Total Behavioral Disabilities	934,753	308,065	1,242,818	1,145,950	96,868

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Multiple Disabilities:					
Salaries of Teachers	\$ 333,716	\$ (102,666)	\$ 231,050	\$ 136,157	\$ 94,893
Other Salaries of Instruction	41,095		41,095	15,580	25,515
General Supplies	2,000		2,000	1,106	894
Total Multiple Disabilities	376,811	(102,666)	274,145	152,843	121,302
Resource Room/Resource Center:					
Salaries of Teachers	30,671,704	1,181,888	31,853,592	30,656,852	1,196,740
Other Salaries of Instruction	2,009,182	(450,095)	1,559,087	1,342,011	217,076
General Supplies	31,153	(5,326)	25,827	23,943	1,884
Total Resource Room/Resource Center	32,712,039	726,467	33,438,506	32,022,806	1,415,700
Autism:					
Salaries of Teachers	5,447,259	(76,358)	5,370,901	5,059,975	310,926
Other Salaries of Instruction	2,468,429	358,454	2,826,883	2,738,331	88,552
General Supplies	20,801	1,005	21,806	19,917	1,889
Textbooks	1,000	(1,000)			
Total Autism	7,937,489	282,101	8,219,590	7,818,223	401,367
Total Special Education	50,966,592	1,196,861	52,163,453	49,292,380	2,871,073
Bilingual Education:					
Salaries of Teachers	11,051,023	(354,350)	10,696,673	10,180,917	515,756
Other Salaries of Instruction	1,311,621	(210,890)	1,100,731	914,135	186,596
Other Purchased Services	800		800		800
General Supplies	71,800	972	72,772	68,012	4,760
Textbooks	2,250	5,588	7,838	7,202	636
Total Bilingual Education	12,437,494	(558,680)	11,878,814	11,170,266	708,548
School Sponsored Co-curricular Activities:					
Salaries	228,571	76,389	304,960	299,957	5,003
Purchased Services	4,800	569	5,369	5,369	
Supplies and Materials	2,000	2,861	4,861	4,861	
Other Objects		1,030	1,030	630	400
Total School Sponsored Co-curricular Activities	235,371	80,849	316,220	310,817	5,403
Total Instruction	208,752,537	(177,916)	208,574,621	195,112,466	13,462,155
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	159,289	32,789	192,078	186,129	5,949
Salaries of Family Liaisons/Comm Parent Inv. Spe	1,094,770	51,121	1,145,891	1,108,457	37,434
Supplies and Materials	3,400	(2,023)	1,377	1,376	1
Total Attendance and Social Work Services	1,257,459	81,887	1,339,346	1,295,962	43,384
Health Services:					
Salaries	4,574,271	(151,146)	4,423,125	4,274,906	148,219
Supplies and Materials	67,250	7,554	74,804	73,307	1,497
Total Health Services	4,641,521	(143,592)	4,497,929	4,348,213	149,716

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 8,191,185	\$ (323,453)	\$ 7,867,732	\$ 7,174,065	\$ 693,667
Other Salaries	1,094,590	(16,058)	1,078,532	1,029,621	48,911
Purchased Professional - Educational Services	1,525	(420)	1,105	1,105	
Other Purchased Services	1,500	(875)	625	329	296
Supplies and Materials	130,095	(12,949)	117,146	106,027	11,119
Other Objects	200	185	385	385	
Total Guidance	9,419,095	(353,570)	9,065,525	8,311,532	753,993
Educational Media/Library Services:					
Salaries	3,336,565	(72,083)	3,264,482	3,031,711	232,771
Other Salaries of Instruction	151,682	(16,857)	134,825	134,825	
Other Purchased Services	34,500	(4,014)	30,486	22,909	7,577
Supplies and Materials	203,256	(18,068)	185,188	156,136	29,052
Other Objects	1,200	(1,013)	187	187	
Total Educational Media/Library Services	3,727,203	(112,035)	3,615,168	3,345,768	269,400
Instructional Staff Training Services:					
Purchased Professional - Education Services	144,500	(21,124)	123,376	105,600	17,776
Other Purchased Services	16,500	(12,759)	3,741	3,116	625
Supplies and Materials	5,450	(60)	5,390	4,464	926
Other Objects	1,710	(733)	977	977	
Total Instructional Staff Training Services	168,160	(34,676)	133,484	114,157	19,327
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Dire	12,204,963	55,178	12,260,141	11,818,668	441,473
Salaries of Secretarial and Clerical Assistants	6,735,367	(131,058)	6,604,309	6,166,729	437,580
Other Salaries	148,880	(48,158)	100,722	100,722	
Purchased Professional and Technical Services	16,805	(15,656)	1,149	1,149	
Other Purchased Services (400-500 series)	541,300	26,316	567,616	503,055	64,561
Supplies and Materials	525,511	(107,529)	417,982	393,562	24,420
Other Objects	14,900	2,236	17,136	15,766	1,370
Total Support Services - School Administration	20,187,726	(218,671)	19,969,055	18,999,651	969,404
Security					
Salaries	5,733,420	475,921	6,209,341	6,107,002	102,339
General Supplies	17,250	323,556	340,806	12,241	328,565
Total Security	5,750,670	799,477	6,550,147	6,119,243	430,904
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	304,515	32,444	336,959	308,252	28,707
Total Student Transportation Services	304,515	32,444	336,959	308,252	28,707
Unallocated Benefits:					
Social Security Contributions	2,132,315	743,303	2,875,618	2,824,876	50,742
T.P.A.F. Contributions - ERIP		973,052	973,052	956,632	16,420
Health Benefits	52,082,885	(609,811)	51,473,074	51,473,045	29
Total Unallocated Benefits	54,215,200	1,106,544	55,321,744	55,254,553	67,191
Total Undistributed Expenditures	99,671,549	1,157,808	100,829,357	98,097,331	2,732,026
Total Expenditures - Current	308,424,086	979,892	309,403,978	293,209,797	16,194,181

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten		\$ 5,198	\$ 5,198		\$ 5,198
Grades 1-5	\$ 18,700	15,930	34,630	\$ 33,640	990
Grades 6-8	21,000	3,314	24,314	24,112	202
Grades 9-12	23,000	(928)	22,072	21,502	570
Undistributed Expenditures:					
School Administration	83,500	14,408	97,908	80,023	17,885
Total Equipment	<u>146,200</u>	<u>37,922</u>	<u>184,122</u>	<u>159,277</u>	<u>24,845</u>
Total Expenditures - School Based	<u>308,570,286</u>	<u>1,017,814</u>	<u>309,588,100</u>	<u>293,369,074</u>	<u>16,219,026</u>
Other Financing Sources:					
Transfers In	308,570,286	1,017,814	309,588,100	293,369,074	16,219,026
Total Other Financing Sources	<u>308,570,286</u>	<u>1,017,814</u>	<u>309,588,100</u>	<u>293,369,074</u>	<u>16,219,026</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1					
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Frank R. Conwell #3	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 214,385	\$ 6,460	\$ 220,845	\$ 220,223	\$ 622
Grades 1- 5	2,167,568	(51,611)	2,115,957	1,974,661	141,296
Undistributed Instruction:					
Other Salaries of Instruction	170,046	(830)	169,216	95,992	73,224
Other Purchased Services	39,000	6,155	45,155	44,024	1,131
General Supplies	94,500	(15,561)	78,939	73,115	5,824
Other Objects	2,500	4,234	6,734	6,734	
Total Regular Programs	2,687,999	(51,153)	2,636,846	2,414,749	222,097
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	104,294	(77,788)	26,506	26,506	
Other Salaries of Instruction	41,248	1,195	42,443	42,443	
Total Cognitive - Mild	145,542	(76,593)	68,949	68,949	
Cognitive - Moderate:					
Salaries of Teachers	60,405	70,967	131,372	122,448	8,924
Other Salaries of Instruction		25,000	25,000	24,752	248
Total Cognitive - Moderate	60,405	95,967	156,372	147,200	9,172
Learning and/or Language Disabilities:					
Salaries of Teachers	248,974	(81,597)	167,377	167,377	
Total Learning and/or Language Disabilities	248,974	(81,597)	167,377	167,377	
Resource Room/Resource Center:					
Salaries of Teachers	430,688	104,659	535,347	535,347	
Total Resource Room/Resource Center	430,688	104,659	535,347	535,347	
Autism:					
Salaries of Teachers	94,013	(66,320)	27,693	12,519	15,174
Total Autism	94,013	(66,320)	27,693	12,519	15,174
Total Special Education	979,622	(23,884)	955,738	931,392	24,346
Bilingual Education:					
Salaries of Teachers	280,030	31,072	311,102	308,785	2,317
Other Salaries of Instruction	82,342	(13,740)	68,602	27,041	41,561
General Supplies		3,845	3,845	3,577	268
Total Bilingual Education	362,372	21,177	383,549	339,403	44,146
School Sponsored Co-curricular Activities:					
Salaries	9,000	2,280	11,280	11,280	
Total School Sponsored Co-curricular Activities	9,000	2,280	11,280	11,280	
Total Instruction	4,038,993	(51,580)	3,987,413	3,696,824	290,589

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Frank R. Conwell #3	Original Budget	Transfers	Final Budget	Expenditures	Variance
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 37,608	\$ 285	\$ 37,893	\$ 37,893	
Total Attendance and Social Work Services	37,608	285	37,893	37,893	
Health Services:					
Salaries	90,580	(3,572)	87,008	87,008	
Supplies and Materials	1,000	431	1,431	1,431	
Total Health Services	91,580	(3,141)	88,439	88,439	
Guidance:					
Salaries of Other Professional Staff	114,803	27	114,830	114,830	
Total Guidance	114,803	27	114,830	114,830	
Educational Media/Library Services:					
Salaries	111,160	(2,080)	109,080	109,080	
Supplies and Materials	2,000	(463)	1,537	1,231	\$ 306
Total Educational Media/Library Services	113,160	(2,543)	110,617	110,311	306
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,500	(2,500)			
Total Instructional Staff Training Services	2,500	(2,500)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Dire	289,500	514	290,014	290,014	
Salaries of Secretarial and Clerical Assistants	107,177	2,316	109,493	109,370	123
Other Salaries	2,350	10	2,360	2,360	
Supplies and Materials	34,500	(11,684)	22,816	19,755	3,061
Total Support Services – School Administration	433,527	(8,844)	424,683	421,499	3,184
Security					
Salaries	136,780	14,958	151,738	151,738	
General Supplies		8,424	8,424		8,424
Total Security	136,780	23,382	160,162	151,738	8,424
Student Transportation Services:					
Between Home and School) – Vendors	2,500	5,715	8,215	8,215	
Total Student Transportation Services	2,500	5,715	8,215	8,215	
Unallocated Benefits:					
Social Security Contributions	45,730	49,474	95,204	95,203	1
T.P.A.F. Contributions – ERIP		18,919	18,919	18,919	
Health Benefits	1,072,857	(13,362)	1,059,495	1,059,495	
Total Unallocated Benefits	1,118,587	55,031	1,173,618	1,173,617	1
Total Undistributed Expenditures	2,051,045	67,412	2,118,457	2,106,542	11,915
Total Expenditures - Current	6,090,038	15,832	6,105,870	5,803,366	302,504
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten		5,198	5,198		5,198
Grades 1-5		990	990		990
Total Equipment		6,188	6,188		6,188

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Frank R. Conwell #3	Original Budget	Transfers	Final Budget	Expenditures	Variance
Total Expenditures - School Based	6,090,038	22,020	6,112,058	5,803,366	308,692
Other Financing Sources:					
Transfers In	6,090,038	22,020	6,112,058	5,803,366	308,692
Total Other Financing Sources	6,090,038	22,020	6,112,058	5,803,366	308,692
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, 2016**

Frank R. Conwell Middle School #4	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 4,529,834	\$ (34,757)	\$ 4,495,077	\$ 4,097,884	\$ 397,193
Undistributed Instruction:					
Other Purchased Services	8,000	(2,387)	5,613	5,613	
General Supplies	141,640	47,083	188,723	175,655	13,068
Textbooks	25,000	(8,231)	16,769	16,769	
Other Objects	11,750	(1,029)	10,721	9,941	780
Total Regular Programs	4,716,224	679	4,716,903	4,305,862	411,041
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	106,727	(101,774)	4,953	4,953	
Other Salaries of Instruction	41,095	(37,200)	3,895	3,895	
General Supplies	1,000		1,000	1,000	
Total Cognitive - Mild	148,822	(138,974)	9,848	9,848	
Learning and/or Language Disabilities:					
Salaries of Teachers	161,703		161,703	81,809	79,894
Other Salaries of Instruction	42,648	60,916	103,564	102,037	1,527
General Supplies	2,000		2,000	2,000	
Total Learning and/or Language Disabilities	206,351	60,916	267,267	185,846	81,421
Behavioral Disabilities:					
Salaries of Teachers	106,727		106,727	80,394	26,333
Other Salaries of Instruction	41,898	545	42,443	42,443	
General Supplies	1,000	(1)	999	999	
Total Behavioral Disabilities	149,625	544	150,169	123,836	26,333
Resource Room/Resource Center:					
Salaries of Teachers	863,190	29,342	892,532	808,727	83,805
Other Salaries of Instruction	78,616	(61,413)	17,203	11,811	5,392
General Supplies	2,000		2,000	2,000	
Total Resource Room/Resource Center	943,806	(32,071)	911,735	822,538	89,197
Autism:					
Salaries of Teachers	106,727	39,084	145,811	145,435	376
Other Salaries of Instruction	79,341	70,500	149,841	148,683	1,158
General Supplies	1,000	(2)	998	998	
Total Autism	187,068	109,582	296,650	295,116	1,534
Total Special Education	1,635,672	(3)	1,635,669	1,437,184	198,485
School Sponsored Co-curricular Activities:					
Salaries	10,000	679	10,679	10,679	
Total School Sponsored Co-curricular Activities	10,000	679	10,679	10,679	
Total Instruction	6,361,896	1,355	6,363,251	5,753,725	609,526

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Frank R. Conwell Middle School #4	Original Budget	Transfers	Final Budget	Expenditures	Variance
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 37,608	\$ 285	\$ 37,893	\$ 37,704	\$ 189
Purchased Professional and Technical Services					
Other Objects					
Total Health Services	105,294	789	106,083	106,036	47
Total Other Support Services - Student Related Services					
Salaries of Secretarial and Clerical Assistants					
Salaries of Facilitators, Math & Literacy Coaches					
Legal Services					
Audit Fees					
Other Purchased Professional Services					
Communications/Telephone					
BOE Other Purchased Services					
Miscellaneous Expenditures					
Total Support Services -- General Administration					
Other Salaries	5,000		5,000	5,000	
Salaries					
Rental of Land & Building (Other than Lease-Purchases)					
Insurance					
Miscellaneous Purchased Services					
General Supplies					
Salaries for Pupil Transport. (Between Home & School) - Regular					
Contracted Services - Aid In Lieu of Payment for Non-public					
Miscellaneous Purchased Services - Transportation					
Supplies and Materials					
Total Student Transportation Services	8,000	825	8,825	8,825	
Miscellaneous Purchased Services					
Unallocated Benefits:					
Group Insurance					
Social Security Contributions	53,262	42,801	96,063	96,063	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Frank R. Conwell Middle School #4	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Objects					
Total Other Special Schools - Support Services					
Accredited Evening/Adult High School/Post Graduate - Instruction:					
Salaries of Teachers					
Other Salaries of Instruction					
Purchased Professional and Technical Services					
Other Purchased Services					
Supplies, Textbooks and Materials					
Textbooks					
Other Objects					
Total Accredited Evening/Adult High School/Post Graduate - Instruction					
Transfer of Funds to Charter Schools					
Total Expenditures - School Based	9,232,270	64,889	9,297,159	8,674,905	622,254
Other Financing Sources:					
Transfers In	9,232,270	64,889	9,297,159	8,674,905	622,254
Total Other Financing Sources	9,232,270	64,889	9,297,159	8,674,905	622,254
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, 2016**

Dr. Michael Conti #5	Original		Final		Variance
Current:	Budget	Transfers	Budget	Expenditures	
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 124,900	\$ 50,112	\$ 175,012	\$ 175,012	
Grades 1 - 5	1,949,490	91,986	2,041,476	2,041,476	
Grades 6-8	443,844	(105,317)	338,527	338,527	
Undistributed Instruction:					
Other Salaries of Instruction	76,300	(66,745)	9,555	9,555	
Purchased Professional & Educational Services		5,600	5,600	5,600	
Other Purchased Services	22,000	7,171	29,171	28,810	\$ 361
General Supplies	150,670	12,588	163,258	153,152	10,106
Textbooks	1,000	(1,000)			
Other Objects	7,500	419	7,919	7,919	
Total Regular Programs	2,775,704	(5,186)	2,770,518	2,760,051	10,467
Instruction - Special Education:					
Cognitive - Moderate:					
Salaries of Teachers	53,565	9,608	63,173	63,173	
Other Salaries of Instruction	41,898	(35,367)	6,531	6,531	
Total Cognitive - Moderate	95,463	(25,759)	69,704	69,704	
Learning and/or Language Disabilities:					
Salaries of Teachers	429,954	(69,492)	360,462	360,462	
Other Salaries of Instruction	81,896	98,319	180,215	180,215	
General Supplies	1,000	(1)	999	999	
Total Learning and/or Language Disabilities	512,850	28,826	541,676	541,676	
Behavioral Disabilities:					
Salaries of Teachers	57,843	26,569	84,412	84,412	
Other Salaries of Instruction		43,352	43,352	43,352	
Total Behavioral Disabilities	57,843	69,921	127,764	127,764	
Resource Room/Resource Center:					
Salaries of Teachers	686,927	9,015	695,942	695,942	
Other Salaries of Instruction	35,732	3,510	39,242	39,242	
General Supplies	1,000		1,000	1,000	
Total Resource Room/Resource Center	723,659	12,525	736,184	736,184	
Total Special Education	1,389,815	85,513	1,475,328	1,475,328	
Bilingual Education:					
Salaries of Teachers	473,123	(26,370)	446,753	446,753	
Other Salaries of Instruction	156,491	(101,204)	55,287	55,287	
General Supplies	2,000		2,000	2,000	
Total Bilingual Education	631,614	(127,574)	504,040	504,040	
School Sponsored Co-curricular Activities:					
Salaries	2,400	(80)	2,320	2,320	
Purchased Services	1,800	800	2,600	2,600	
Supplies and Materials	500		500	500	
Total School Sponsored Co-curricular Activities	4,700	720	5,420	5,420	
Total Instruction	4,801,833	(46,527)	4,755,306	4,744,839	10,467

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Dr. Michael Conti #5	Original Budget	Transfers	Final Budget	Expenditures	Variance
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 37,608	\$ 885	\$ 38,493	\$ 38,493	
Total Attendance and Social Work Services	37,608	885	38,493	38,493	
Health Services:					
Salaries	103,294	(1,809)	101,485	101,485	
Supplies and Materials	1,500		1,500	1,500	
Total Health Services	104,794	(1,809)	102,985	102,985	
Guidance:					
Salaries of Other Professional Staff	120,237	(107)	120,130	120,130	
Total Guidance	120,237	(107)	120,130	120,130	
Educational Media/Library Services:					
Salaries	61,593	(570)	61,023	61,023	
Supplies and Materials	6,000	(5,030)	970	970	
Total Educational Media/Library Services	67,593	(5,600)	61,993	61,993	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program D	254,500	(2,089)	252,411	252,411	
Salaries of Secretarial and Clerical Assistants	173,405	3,524	176,929	176,929	
Other Salaries	3,550	450	4,000	4,000	
Other Purchased Services (400-500 series)	2,000	(1,032)	968	968	
Supplies and Materials	5,000	(130)	4,870	4,822	\$ 48
Total Support Services – School Administration	438,455	723	439,178	439,130	48
Security					
Salaries	98,848	17,745	116,593	116,593	
General Supplies		6,739	6,739		6,739
Total Security	98,848	24,484	123,332	116,593	6,739
Student Transportation Services:					
Between Home and School) – Vendors	5,000	(1,272)	3,728	3,728	
Total Student Transportation Services	5,000	(1,272)	3,728	3,728	
Unallocated Benefits:					
Social Security Contributions	53,911	39,460	93,371	93,370	1
T.P.A.F. Contributions – ERIP		19,981	19,981	19,981	
Health Benefits	1,314,472	6,692	1,321,164	1,321,164	
Total Unallocated Benefits	1,368,383	66,133	1,434,516	1,434,515	1
Total Undistributed Expenditures	2,240,918	83,437	2,324,355	2,317,567	6,788
Total Expenditures - Current	7,042,751	36,910	7,079,661	7,062,406	17,255
Total Expenditures - School Based	7,042,751	36,910	7,079,661	7,062,406	17,255
Other Financing Sources:					
Transfers In	7,042,751	36,910	7,079,661	7,062,406	17,255
Total Other Financing Sources	7,042,751	36,910	7,079,661	7,062,406	17,255
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, 2016

Jotham W. Wakeman #6	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 598,425	\$ (146,394)	\$ 452,031	\$ 415,232	\$ 36,799
Grades 1- 5	2,935,295	(65,141)	2,870,154	2,555,534	314,620
Grades 6-8		336	336	336	
Undistributed Instruction:					
Other Salaries of Instruction	95,888	136,074	231,962	214,020	17,942
Purchased Professional & Educational Services	15,000	9,802	24,802	24,802	
Other Purchased Services	34,470	(8,284)	26,186	23,208	2,978
General Supplies	175,280	(3,383)	171,897	163,982	7,915
Other Objects	7,925	(2,721)	5,204	3,152	2,052
Total Regular Programs	3,862,283	(79,711)	3,782,572	3,400,266	382,306
Learning and/or Language Disabilities:					
Salaries of Teachers	106,727	(40)	106,687	102,580	4,107
Other Salaries of Instruction	41,248	32,400	73,648	72,065	1,583
Total Learning and/or Language Disabilities	147,975	32,360	180,335	174,645	5,690
Behavioral Disabilities:					
Salaries of Teachers	106,727	40	106,767	91,060	15,707
Total Behavioral Disabilities	106,727	40	106,767	91,060	15,707
Resource Room/Resource Center:					
Salaries of Teachers	483,229	110,964	594,193	594,042	151
Other Salaries of Instruction	244,657	(94,425)	150,232	103,875	46,357
Total Resource Room/Resource Center	727,886	16,539	744,425	697,917	46,508
Total Special Education	982,588	48,939	1,031,527	963,622	67,905
Bilingual Education:					
Salaries of Teachers	832,729	34,170	866,899	866,052	847
Other Salaries of Instruction	238,470	(43,529)	194,941	163,473	31,468
General Supplies	10,000	1,546	11,546	10,062	1,484
Total Bilingual Education	1,081,199	(7,813)	1,073,386	1,039,587	33,799
School Sponsored Co-curricular Activities:					
Salaries	3,200		3,200	3,200	
Total School Sponsored Co-curricular Activities	3,200		3,200	3,200	
Total Instruction	5,929,270	(38,585)	5,890,685	5,406,675	484,010
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,208	285	37,493	37,493	
Supplies and Materials	300	(300)			
Total Attendance and Social Work Services	37,508	(15)	37,493	37,493	
Health Services:					
Salaries	103,294	(1,102)	102,192	102,192	
Supplies and Materials	1,000	(19)	981	947	34
Total Health Services	104,294	(1,121)	103,173	103,139	34

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Jotham W. Wakeman #6	Original		Final		Variance
	Budget	Transfers	Budget	Expenditures	
Guidance:					
Salaries of Other Professional Staff	\$ 219,240	\$ (2,400)	\$ 216,840	\$ 216,840	
Total Guidance	219,240	(2,400)	216,840	216,840	
Educational Media/Library Services:					
Salaries	104,294	(1,814)	102,480	102,480	
Total Educational Media/Library Services	104,294	(1,814)	102,480	102,480	
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,000	(6,000)	2,000	2,000	
Total Instructional Staff Training Services	8,000	(6,000)	2,000	2,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Di	252,800	(1,919)	250,881	250,881	
Salaries of Secretarial and Clerical Assistants	168,845	2,213	171,058	170,561	\$ 497
Other Salaries	3,200		3,200	3,200	
Other Purchased Services (400-500 series)		500	500	500	
Supplies and Materials	25,000	(5,577)	19,423	16,321	3,102
Total Support Services – School Administration	449,845	(4,783)	445,062	441,463	3,599
Security					
Salaries	137,680	3,861	141,541	141,541	
General Supplies		8,424	8,424		8,424
Total Security	137,680	12,285	149,965	141,541	8,424
Student Transportation Services:					
Between Home and School) – Vendors	5,000	(1,090)	3,910	2,718	1,192
Total Student Transportation Services	5,000	(1,090)	3,910	2,718	1,192
Unallocated Benefits:					
Social Security Contributions	74,560	2,431	76,991	76,991	
T.P.A.F. Contributions – ERIP		28,307	28,307	27,777	530
Health Benefits	1,505,590	37,018	1,542,608	1,542,608	
Total Unallocated Benefits	1,580,150	67,756	1,647,906	1,647,376	530
Total Undistributed Expenditures	2,646,011	62,818	2,708,829	2,695,050	13,779
Total Expenditures - Current	8,575,281	24,233	8,599,514	8,101,725	497,789
Total Expenditures - School Based	8,575,281	24,233	8,599,514	8,101,725	497,789
Other Financing Sources:					
Transfers In	8,575,281	24,233	8,599,514	8,101,725	497,789
Total Other Financing Sources	8,575,281	24,233	8,599,514	8,101,725	497,789
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, 2016

Franklin L. Williams School (Heights) #7	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 4,062,574	\$ 2,300	\$ 4,064,874	\$ 3,852,495	\$ 212,379
Undistributed Instruction:					
Purchased Professional & Educational Services	4,000	(4,000)			
Other Purchased Services	131,250	5,179	136,429	130,266	6,163
General Supplies	123,600	(568)	123,032	119,511	3,521
Textbooks		249	249		249
Other Objects	16,000	750	16,750	16,243	507
Total Regular Programs	4,337,424	3,910	4,341,334	4,118,515	222,819
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	165,887	(131,000)	34,887	26,996	7,891
Other Salaries of Instruction	83,146		83,146	12,845	70,301
Total Cognitive - Mild	249,033	(131,000)	118,033	39,841	78,192
Learning and/or Language Disabilities:					
Salaries of Teachers	254,407	189,000	443,407	433,277	10,130
Other Salaries of Instruction	93,889	131,000	224,889	214,417	10,472
Total Learning and/or Language Disabilities	348,296	320,000	668,296	647,694	20,602
Behavioral Disabilities:					
Salaries of Teachers	54,093		54,093	53,487	606
Other Salaries of Instruction	37,968		37,968	35,946	2,022
Total Behavioral Disabilities	92,061		92,061	89,433	2,628
Multiple Disabilities:					
Salaries of Teachers	106,727		106,727	15,387	91,340
Total Multiple Disabilities	106,727		106,727	15,387	91,340
Resource Room/Resource Center:					
Salaries of Teachers	894,033	10,000	904,033	901,148	2,885
Other Salaries of Instruction	41,898		41,898	10,546	31,352
General Supplies	1,000		1,000	1,000	
Total Resource Room/Resource Center	936,931	10,000	946,931	912,694	34,237
Autism:					
Salaries of Teachers	110,160	(94,278)	15,882	15,882	
Total Autism	110,160	(94,278)	15,882	15,882	
Total Special Education	1,843,208	104,722	1,947,930	1,720,931	226,999
Bilingual Education:					
Salaries of Teachers	1,303,367	(106,933)	1,196,434	1,157,131	39,303
Other Salaries of Instruction	192,974	1,891	194,865	190,529	4,336
General Supplies	10,000		10,000	9,586	414
Total Bilingual Education	1,506,341	(105,042)	1,401,299	1,357,246	44,053
Total Instruction	7,686,973	3,590	7,690,563	7,196,692	493,871

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Franklin L. Williams School (Heights) #7	Original Budget	Transfers	Final Budget	Expenditures	Variance
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 37,608	\$ 285	\$ 37,893	\$ 37,893	
Total Attendance and Social Work Services	37,608	285	37,893	37,893	
Health Services:					
Salaries	103,293	(25,820)	77,473	74,490	\$ 2,983
Supplies and Materials	2,000	(45)	1,955	1,955	
Total Health Services	105,293	(25,865)	79,428	76,445	2,983
Guidance:					
Salaries of Other Professional Staff	320,362	(36,447)	283,915	190,572	93,343
Supplies and Materials	1,000	(2)	998	998	
Total Guidance	321,362	(36,449)	284,913	191,570	93,343
Educational Media/Library Services:					
Salaries	110,160		110,160	105,880	4,280
Supplies and Materials		126	126		126
Total Educational Media/Library Services	110,160	126	110,286	105,880	4,406
Instructional Staff Training Services:					
Purchased Professional –Education Services	15,000		15,000	15,000	
Total Instructional Staff Training Services	15,000		15,000	15,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director:	400,100	(514)	399,586	397,948	1,638
Salaries of Secretarial and Clerical Assistants	224,920	4,968	229,888	229,876	12
Other Salaries	4,400		4,400	4,400	
Other Purchased Services (400-500 series)	3,000		3,000	3,000	
Supplies and Materials	10,000	(2)	9,998	9,998	
Total Support Services – School Administration	642,420	4,452	646,872	645,222	1,650
Security					
Salaries	169,199	21,606	190,805	189,170	1,635
General Supplies		10,109	10,109		10,109
Total Security	169,199	31,715	200,914	189,170	11,744
Student Transportation Services:					
Between Home and School) – Vendors	10,000	(516)	9,484	9,157	327
Total Student Transportation Services	10,000	(516)	9,484	9,157	327
Unallocated Benefits:					
Social Security Contributions	70,437	35,831	106,268	105,606	662
T.P.A.F. Contributions – ERIP		38,827	38,827	38,117	710
Health Benefits	1,837,688	(23,195)	1,814,493	1,814,492	1
Total Unallocated Benefits	1,908,125	51,463	1,959,588	1,958,215	1,373
Total Undistributed Expenditures	3,319,167	25,211	3,344,378	3,228,552	115,826
Total Expenditures - Current	11,006,140	28,801	11,034,941	10,425,244	609,697

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Franklin L. Williams School (Heights) #7	Original Budget	Transfers	Final Budget	Expenditures	Variance
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	\$ 11,000	\$ 3,980	\$ 14,980	\$ 14,875	\$ 105
Total Equipment	11,000	3,980	14,980	14,875	105
Total Expenditures - School Based	11,017,140	32,781	11,049,921	10,440,119	609,802
Other Financing Sources:					
Transfers In	11,017,140	32,781	11,049,921	10,440,119	609,802
Total Other Financing Sources	11,017,140	32,781	11,049,921	10,440,119	609,802
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, 2016**

Charles E. Trefurt #8	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 529,268	\$ (440)	\$ 528,828	\$ 520,868	\$ 7,960
Grades 1- 5	2,878,285	2,148	2,880,433	2,621,161	259,272
Undistributed Instruction:					
Other Salaries of Instruction	89,105		89,105	78,332	10,773
Purchased Professional & Educational Services	1,200	(25)	1,175	1,175	
Other Purchased Services	2,000	3,340	5,340	5,199	141
General Supplies	155,145	(16,717)	138,428	131,842	6,586
Textbooks	14,900	9,479	24,379	20,808	3,571
Other Objects	7,725	(856)	6,869	6,869	
Total Regular Programs	3,677,628	(3,071)	3,674,557	3,386,254	288,303
Cognitive - Moderate:					
Salaries of Teachers	108,187	1,731	109,918	109,918	
Other Salaries of Instruction		69,188	69,188	66,165	3,023
Total Cognitive - Moderate	108,187	70,919	179,106	176,083	3,023
Learning and/or Language Disabilities:					
Salaries of Teachers	139,778	33,245	173,023	172,773	250
Other Salaries of Instruction	41,248	100,549	141,797	141,442	355
General Supplies	3,000		3,000	2,928	72
Total Learning and/or Language Disabilities	184,026	133,794	317,820	317,143	677
Auditory Impairments:					
Salaries of Teachers	61,277	(52,218)	9,059	9,059	
Total Auditory Impairments	61,277	(52,218)	9,059	9,059	
Behavioral Disabilities:					
Salaries of Teachers	57,526		57,526	57,207	319
Other Salaries of Instruction		30,362	30,362	30,262	100
General Supplies	1,000	77	1,077	1,000	77
Total Behavioral Disabilities	58,526	30,439	88,965	88,469	496
Multiple Disabilities:					
Salaries of Teachers	58,160	(49,551)	8,609	8,609	
Total Multiple Disabilities	58,160	(49,551)	8,609	8,609	
Resource Room/Resource Center:					
Salaries of Teachers	639,091	136,409	775,500	775,472	28
Other Salaries of Instruction	239,692	(132,984)	106,708	104,301	2,407
General Supplies	4,153	(1,652)	2,501	2,410	91
Total Resource Room/Resource Center	882,936	1,773	884,709	882,183	2,526
Autism:					
Salaries of Teachers	177,850	(6,539)	171,311	163,638	7,673
Other Salaries of Instruction	40,648	30,617	71,265	71,265	
Total Autism	218,498	24,078	242,576	234,903	7,673
Total Special Education	1,571,610	159,234	1,730,844	1,716,449	14,395

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Charles E. Trefurt #8	Original Budget	Transfers	Final Budget	Expenditures	Variance
Bilingual Education:					
Salaries of Teachers	\$ 918,154	\$ (64,131)	\$ 854,023	\$ 760,274	\$ 93,749
Other Salaries of Instruction	241,148	(98,292)	142,856	104,281	38,575
General Supplies	25,000	(1,529)	23,471	21,485	1,986
Textbooks		7,782	7,782	7,146	636
Total Bilingual Education	<u>1,184,302</u>	<u>(156,170)</u>	<u>1,028,132</u>	<u>893,186</u>	<u>134,946</u>
Total Instruction	6,433,340	(7)	6,433,533	5,995,889	437,644
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	33,867	4,026	37,893	37,893	
Total Attendance and Social Work Services	<u>33,867</u>	<u>4,026</u>	<u>37,893</u>	<u>37,893</u>	
Health Services:					
Salaries	110,427	3,053	113,480	113,480	
Supplies and Materials	2,000	(21)	1,979	1,979	
Total Health Services	<u>112,427</u>	<u>3,032</u>	<u>115,459</u>	<u>115,459</u>	
Guidance:					
Salaries of Other Professional Staff	114,803	(1,813)	112,990	112,990	
Purchased Professional - Educational Services	825		825	825	
Supplies and Materials	250		250	250	
Total Guidance	<u>115,878</u>	<u>(1,813)</u>	<u>114,065</u>	<u>114,065</u>	
Educational Media/Library Services:					
Salaries	110,160	(1,920)	108,240	108,240	
Supplies and Materials	4,000	(1,552)	2,448	2,448	
Other Objects	1,000	(1,000)			
Total Educational Media/Library Services	<u>115,160</u>	<u>(4,472)</u>	<u>110,688</u>	<u>110,688</u>	
Instructional Staff Training Services:					
Purchased Professional - Education Services		1,000	1,000	1,000	
Other Purchased Services	1,000	(405)	595	595	
Supplies and Materials	2,000		2,000	1,428	572
Total Instructional Staff Training Services	<u>3,000</u>	<u>595</u>	<u>3,595</u>	<u>3,023</u>	<u>572</u>
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Dir	298,800	(734)	298,066	298,066	
Salaries of Secretarial and Clerical Assistants	170,692	3,990	174,682	174,434	248
Other Salaries	3,550	170	3,720	3,720	
Other Purchased Services (400-500 series)	13,050	3,458	16,508	15,909	599
Supplies and Materials	17,000	(11,431)	5,569	4,482	1,087
Total Support Services - School Administration	<u>503,092</u>	<u>(4,547)</u>	<u>498,545</u>	<u>496,611</u>	<u>1,934</u>
Security					
Salaries	132,371	(627)	131,744	130,856	888
General Supplies		8,424	8,424		8,424
Total Security	<u>132,371</u>	<u>7,797</u>	<u>140,168</u>	<u>130,856</u>	<u>9,312</u>
Student Transportation Services:					
Between Home and School) - Vendors	4,000	(10)	3,990	3,990	
Total Student Transportation Services	<u>4,000</u>	<u>(10)</u>	<u>3,990</u>	<u>3,990</u>	
Unallocated Benefits:					
Social Security Contributions	77,284	16,383	93,667	85,136	8,531
T.P.A.F. Contributions - ERIP		33,201	33,201	32,266	935
Health Benefits	1,548,205	(42,128)	1,506,077	1,506,075	2
Total Unallocated Benefits	<u>1,625,489</u>	<u>7,456</u>	<u>1,632,945</u>	<u>1,623,477</u>	<u>9,468</u>
Total Undistributed Expenditures	<u>2,645,284</u>	<u>12,064</u>	<u>2,657,348</u>	<u>2,636,062</u>	<u>21,286</u>
Total Expenditures - Current	9,078,824	12,057	9,090,881	8,631,951	458,930

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Charles E. Trefurt #8	<u>Original Budget</u>	<u>Transfers</u>	<u>Final Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		\$ 7,004	\$ 7,004	\$ 7,004	
Undistributed Expenditures:					
School Administration	\$ 3,500	6,800	10,300	10,300	
Total Equipment	<u>3,500</u>	<u>13,804</u>	<u>17,304</u>	<u>17,304</u>	
Total Expenditures - School Based	<u>9,082,324</u>	<u>25,861</u>	<u>9,108,185</u>	<u>8,649,255</u>	<u>\$ 458,930</u>
Other Financing Sources:					
Transfers In	9,082,324	25,861	9,108,185	8,649,255	458,930
Total Other Financing Sources	<u>9,082,324</u>	<u>25,861</u>	<u>9,108,185</u>	<u>8,649,255</u>	<u>458,930</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1					
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Martin Luther King Jr. #11	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 373,707	\$ 51,260	\$ 424,967	\$ 424,967	
Grades 1- 5	2,579,223	(20,333)	2,558,890	2,554,720	\$ 4,170
Grades 6-8	698,680	(27,500)	671,180	649,859	21,321
Undistributed Instruction:					
Other Salaries of Instruction	159,977	(10,568)	149,409	141,505	7,904
Other Purchased Services	8,000	(500)	7,500	4,748	2,752
General Supplies	154,620	10,935	165,555	155,047	10,508
Textbooks	95,330	(5,330)	90,000	79,560	10,440
Other Objects	9,750	4,566	14,316	10,252	4,064
Total Regular Programs	4,079,287	2,530	4,081,817	4,020,658	61,159
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	174,265	(50,506)	123,759	102,526	21,233
Other Salaries of Instruction		31,165	31,165	31,161	4
Total Learning and/or Language Disabilities	174,265	(19,341)	154,924	133,687	21,237
Resource Room/Resource Center:					
Salaries of Teachers	709,999	50,296	760,295	760,295	
General Supplies	1,500	(1,500)			
Total Resource Room/Resource Center	711,499	48,796	760,295	760,295	
Autism:					
Salaries of Teachers	60,432	(41,824)	18,608	11,977	6,631
Total Autism	60,432	(41,824)	18,608	11,977	6,631
Total Special Education	946,196	(12,369)	933,827	905,959	27,868
Bilingual Education:					
Salaries of Teachers	549,814	(37,561)	512,253	511,610	643
Other Salaries of Instruction	79,063	(800)	78,263	75,897	2,366
General Supplies	1,500	(1,500)			
Total Bilingual Education	630,377	(39,861)	590,516	587,507	3,009
School Sponsored Co-curricular Activities:					
Salaries		7,880	7,880	7,880	
Total School Sponsored Co-curricular Activities		7,880	7,880	7,880	
Total Instruction	5,655,860	(41,820)	5,614,040	5,522,004	92,036
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	15,820	1,156	16,976	16,976	
Total Attendance and Social Work Services	15,820	1,156	16,976	16,976	
Health Services:					
Salaries	106,727	294	107,021	107,021	
Supplies and Materials	5,000	(986)	4,014	4,014	
Total Health Services	111,727	(692)	111,035	111,035	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Martin Luther King Jr. #11	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 227,373	\$ (1,713)	\$ 225,660	\$ 225,660	
Total Guidance	227,373	(1,713)	225,660	225,660	
Educational Media/Library Services:					
Salaries	57,844	(7,889)	49,955	49,955	
Supplies and Materials	5,000	(656)	4,344	4,344	
Total Educational Media/Library Services	62,844	(8,545)	54,299	54,299	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	267,000	1,678	268,678	268,678	
Salaries of Secretarial and Clerical Assistants	175,105	2,863	177,968	177,880	\$ 88
Other Purchased Services (400-500 series)	35,000	1,054	36,054	33,455	2,599
Supplies and Materials	10,000	(7,006)	2,994	2,994	
Total Support Services – School Administration	487,105	(1,411)	485,694	483,007	2,687
Security					
Salaries	185,659	(4,100)	181,559	181,559	
General Supplies		8,424	8,424		8,424
Total Security	185,659	4,324	189,983	181,559	8,424
Student Transportation Services:					
Between Home and School) – Vendors	9,000	57	9,057	6,190	2,867
Total Student Transportation Services	9,000	57	9,057	6,190	2,867
Unallocated Benefits:					
Social Security Contributions	47,579	23,031	70,610	70,610	
T.P.A.F. Contributions – ERIP		37,878	37,878	37,878	
Health Benefits	1,255,953	13,190	1,269,143	1,269,143	
Total Unallocated Benefits	1,303,532	74,099	1,377,631	1,377,631	
Total Undistributed Expenditures	2,403,060	67,275	2,470,335	2,456,357	13,978
Total Expenditures - Current	8,058,920	25,455	8,084,375	7,978,361	106,014
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration		6,895	6,895	6,895	
Total Equipment		6,895	6,895	6,895	
Total Expenditures - School Based	8,058,920	32,350	8,091,270	7,985,256	106,014
Other Financing Sources:					
Transfers In	8,058,920	32,350	8,091,270	7,985,256	106,014
Total Other Financing Sources	8,058,920	32,350	8,091,270	7,985,256	106,014
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, 2016

Julia A. Barnes #12	Original		Final		Variance
	Budget	Transfers	Budget	Expenditures	
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 190,295	\$ (1,000)	\$ 189,295	\$ 174,940	\$ 14,355
Grades 1 - 5	1,370,490	1,001	1,371,491	1,209,226	162,265
Grades 6-8	656,653		656,653	581,710	74,943
Undistributed Instruction:					
Other Salaries of Instruction	37,608	7,140	44,748	10,929	33,819
Other Purchased Services	5,720	136	5,856	4,204	1,652
General Supplies	62,548	1,049	63,597	60,332	3,265
Textbooks	700		700	691	9
Other Objects	3,950		3,950	3,654	296
Total Regular Programs	2,327,964	8,326	2,336,290	2,045,686	290,604
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	800		800	675	125
Total Cognitive - Mild	800		800	675	125
Learning and/or Language Disabilities:					
Salaries of Teachers	103,294		103,294	64,921	38,373
Other Salaries of Instruction	82,496	(7,140)	75,356	48,062	27,294
Total Learning and/or Language Disabilities	185,790	(7,140)	178,650	112,983	65,667
Resource Room/Resource Center:					
Salaries of Teachers	554,760		554,760	543,550	11,210
General Supplies	1,000		1,000	552	448
Total Resource Room/Resource Center	555,760		555,760	544,102	11,658
Total Special Education	742,350	(7,140)	735,210	657,760	77,450
School Sponsored Co-curricular Activities:					
Supplies and Materials	500		500	500	
Total School Sponsored Co-curricular Activities	500		500	500	
Total Instruction	3,070,814	1,186	3,072,000	2,703,946	368,054
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	38,208	935	39,143	39,143	
Total Attendance and Social Work Services	38,208	935	39,143	39,143	
Health Services:					
Salaries	104,293	(1,813)	102,480	102,480	
Supplies and Materials	800	(20)	780	780	
Total Health Services	105,093	(1,833)	103,260	103,260	
Guidance:					
Salaries of Other Professional Staff	114,803	(1,973)	112,830	112,830	
Supplies and Materials	500		500	500	
Total Guidance	115,303	(1,973)	113,330	113,330	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Julia A. Barnes #12	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	\$ 108,727	\$ (1,021)	\$ 107,706	\$ 107,706	
Other Salaries of Instruction	37,608	885	38,493	38,493	
Supplies and Materials	6,500	(1)	6,499	6,499	
Total Educational Media/Library Services	152,835	(137)	152,698	152,698	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	296,500	316	296,816	296,816	
Salaries of Secretarial and Clerical Assistants	103,237	357	103,594	103,594	
Other Salaries	2,800		2,800	2,800	
Other Purchased Services (400-500 series)	25,000	1,522	26,522	24,053	\$ 2,469
Supplies and Materials	3,000	(32)	2,968	2,968	
Total Support Services – School Administration	430,537	2,163	432,700	430,231	2,469
Security					
Salaries	110,595	10,295	120,890	120,890	
General Supplies		5,054	5,054		5,054
Total Security	110,595	15,349	125,944	120,890	5,054
Student Transportation Services:					
Between Home and School) – Vendors	3,200		3,200	3,200	
Total Student Transportation Services	3,200		3,200	3,200	
Unallocated Benefits:					
Social Security Contributions	30,031	11,507	41,538	41,324	214
T.P.A.F. Contributions – ERIP		14,099	14,099	13,440	659
Health Benefits	812,507	(29,228)	783,279	783,277	2
Total Unallocated Benefits	842,538	(3,622)	838,916	838,041	875
Total Undistributed Expenditures	1,798,309	10,882	1,809,191	1,800,793	8,398
Total Expenditures - Current	4,869,123	12,068	4,881,191	4,504,739	376,452
Total Expenditures - School Based	4,869,123	12,068	4,881,191	4,504,739	376,452
Other Financing Sources:					
Transfers In	4,869,123	12,068	4,881,191	4,504,739	376,452
Total Other Financing Sources	4,869,123	12,068	4,881,191	4,504,739	376,452
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, 2016

Dr. Ronald McNair Academic High School #56	Original		Final		Variance
	Budget	Transfers	Budget	Expenditures	
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,169,476	\$ (98,911)	\$ 4,070,565	\$ 4,062,176	\$ 8,389
Undistributed Instruction:					
Other Salaries of Instruction	50,040	2,056	52,096	52,096	
Purchased Technical Services	15,000	(15,000)			
Other Purchased Services	150,000	(19,984)	130,016	127,817	2,199
General Supplies	15,000	54,435	69,435	67,891	1,544
Textbooks	15,000	(15,000)			
Other Objects	850	644	1,494	1,494	
Total Regular Programs	4,415,366	(91,760)	4,323,606	4,311,474	12,132
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	2,000	(7)	1,993	1,993	
Total Cognitive - Mild	2,000	(7)	1,993	1,993	
Resource Room/Resource Center:					
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	1,000	(1,000)			
Autism:					
Salaries of Teachers	675,795	4,900	680,695	680,695	
Other Salaries of Instruction	644,209	(6,846)	637,363	637,363	
General Supplies	1,000	(1,000)			
Textbooks	1,000	(1,000)			
Total Autism	1,322,004	(3,946)	1,318,058	1,318,058	
Total Special Education	1,325,004	(4,953)	1,320,051	1,320,051	
School Sponsored Co-curricular Activities:					
Salaries	14,000		14,000	9,000	5,000
Total School Sponsored Co-curricular Activities	14,000		14,000	9,000	5,000
Total Instruction	5,754,370	(96,713)	5,657,657	5,640,525	17,132
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries		21,178	21,178	21,178	
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,426	3,127	35,553	35,553	
Total Attendance and Social Work Services	32,426	24,305	56,731	56,731	
Health Services:					
Salaries	210,021	(25,081)	184,940	184,940	
Supplies and Materials	500	(64)	436	436	
Total Health Services	210,521	(25,145)	185,376	185,376	
Guidance:					
Salaries of Other Professional Staff	263,201	(34,469)	228,732	228,732	
Other Salaries	89,435	(13,675)	75,760	75,760	
Supplies and Materials	60,000	1,869	61,869	61,869	
Total Guidance	412,636	(46,275)	366,361	366,361	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Dr. Ronald McNair Academic High School #56	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Other Salaries of Instruction	\$ 37,608	\$ 285	\$ 37,893	\$ 37,893	
Supplies and Materials	6,000	(1,236)	4,764	4,764	
Total Educational Media/Library Services	43,608	(951)	42,657	42,657	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	313,500	(729)	312,771	312,771	
Salaries of Secretarial and Clerical Assistants	211,435	(53,342)	158,093	158,093	
Supplies and Materials		590	590		\$ 590
Other Objects		950	950	950	
Total Support Services – School Administration	524,935	(52,531)	472,404	471,814	590
Security					
Salaries	136,080	4,416	140,496	140,496	
General Supplies		6,739	6,739		6,739
Total Security	136,080	11,155	147,235	140,496	6,739
Student Transportation Services:					
Between Home and School) – Vendors	8,000	3,813	11,813	11,813	
Total Student Transportation Services	8,000	3,813	11,813	11,813	
Unallocated Benefits:					
Social Security Contributions	88,590	37,079	125,669	123,848	1,821
T.P.A.F. Contributions – ERIP		8,807	8,807	8,807	
Health Benefits	1,584,279	151,700	1,735,979	1,735,979	
Total Unallocated Benefits	1,672,869	197,586	1,870,455	1,868,634	1,821
Total Undistributed Expenditures	3,041,075	111,957	3,153,032	3,143,882	9,150
Total Expenditures - Current	8,795,445	15,244	8,810,689	8,784,407	26,282
Total Expenditures - School Based	8,795,445	15,244	8,810,689	8,784,407	26,282
Other Financing Sources:					
Transfers In	8,795,445	15,244	8,810,689	8,784,407	26,282
Total Other Financing Sources	8,795,445	15,244	8,810,689	8,784,407	26,282
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, 2016**

Ollie Culbreth Jr. #14	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 210,690	\$ (47,080)	\$ 163,610	\$ 156,579	\$ 7,031
Grades 1- 5	1,984,121	47,602	2,031,723	1,947,751	83,972
Grades 6-8	535,487	(89,874)	445,613	346,202	99,411
Undistributed Instruction:					
Other Salaries of Instruction	93,507	15,029	108,536	104,789	3,747
Other Purchased Services	7,000	(3,932)	3,068	2,145	923
General Supplies	143,147	14,980	158,127	137,946	20,181
Other Objects	8,800	1,809	10,609	10,319	290
Total Regular Programs	2,982,752	(61,466)	2,921,286	2,705,731	215,555
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,160	(36,511)	21,649	21,609	40
Other Salaries of Instruction	40,648	(36,469)	4,179	4,179	
Total Learning and/or Language Disabilities	98,808	(72,980)	25,828	25,788	40
Behavioral Disabilities:					
Salaries of Teachers		644	644	644	
Total Behavioral Disabilities		644	644	644	
Resource Room/Resource Center:					
Salaries of Teachers	749,596	115,601	865,197	865,197	
Other Salaries of Instruction	68,850	(62,857)	5,993	5,993	
Total Resource Room/Resource Center	818,446	52,744	871,190	871,190	
Autism:					
Salaries of Teachers	322,278	33,543	355,821	355,821	
Other Salaries of Instruction	156,378	(8,555)	147,823	132,002	15,821
Total Autism	478,656	24,988	503,644	487,823	15,821
Total Special Education	1,395,910	5,396	1,401,306	1,385,445	15,861
Bilingual Education:					
Salaries of Teachers	663,561	32,359	695,920	695,782	138
Other Salaries of Instruction		36,568	36,568	34,644	1,924
Total Bilingual Education	663,561	68,927	732,488	730,426	2,062
Total Instruction	5,042,223	12,857	5,055,080	4,821,602	233,478
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	13,401		13,401	9,163	4,238
Supplies and Materials	400	(130)	270	270	
Total Attendance and Social Work Services	13,801	(130)	13,671	9,433	4,238
Health Services:					
Salaries	103,293		103,293	101,306	1,987
Supplies and Materials	1,500	(176)	1,324	1,324	
Total Health Services	104,793	(176)	104,617	102,630	1,987

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Ollie Culbreth Jr. #14	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 57,675		\$ 57,675	\$ 57,111	\$ 564
Supplies and Materials	995	\$ (145)	850	850	
Total Guidance	58,670	(145)	58,525	57,961	564
Educational Media/Library Services:					
Salaries	110,427		110,427	109,918	509
Supplies and Materials	1,100	992	2,092	2,092	
Total Educational Media/Library Services	111,527	992	112,519	112,010	509
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000		10,000	10,000	
Total Instructional Staff Training Services	10,000		10,000	10,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	281,200	1,708	282,908	282,262	646
Salaries of Secretarial and Clerical Assistants	113,533	(13,684)	99,849	10,636	89,213
Other Salaries	2,750	10	2,760	2,760	
Other Purchased Services (400-500 series)	1,500	(66)	1,434	1,434	
Supplies and Materials	10,000	(620)	9,380	8,915	465
Total Support Services – School Administration	408,983	(12,652)	396,331	306,007	90,324
Security					
Salaries	124,218	13,476	137,694	134,910	2,784
General Supplies		8,424	8,424		8,424
Total Security	124,218	21,900	146,118	134,910	11,208
Student Transportation Services:					
Between Home and School) – Vendors	10,000	(2,341)	7,659	7,659	
Total Student Transportation Services	10,000	(2,341)	7,659	7,659	
Unallocated Benefits:					
Social Security Contributions	48,276	10,666	58,942	57,309	1,633
T.P.A.F. Contributions – ERIP		21,461	21,461	21,216	245
Health Benefits	1,271,989	(25,375)	1,246,614	1,246,612	2
Total Unallocated Benefits	1,320,265	6,752	1,327,017	1,325,137	1,880
Total Undistributed Expenditures	2,162,257	14,200	2,176,457	2,065,747	110,710
Total Expenditures - Current	7,204,480	27,057	7,231,537	6,887,349	344,188
Total Expenditures - School Based	7,204,480	27,057	7,231,537	6,887,349	344,188
Other Financing Sources:					
Transfers In	7,204,480	27,057	7,231,537	6,887,349	344,188
Total Other Financing Sources	7,204,480	27,057	7,231,537	6,887,349	344,188
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, 2016

Whitney M. Young Jr. Primary School #15	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 465,656	\$ (69,640)	\$ 396,016	\$ 390,467	\$ 5,549
Grades 1 - 5	2,950,583	19,709	2,970,292	2,951,003	19,289
Grades 6-8	730,303	(34,902)	695,401	558,522	136,879
Undistributed Instruction:					
Other Salaries of Instruction	168,547	(59,232)	109,315	94,762	14,553
Other Purchased Services	7,000	2,966	9,966	3,183	6,783
General Supplies	234,444	390	234,834	205,795	29,039
Textbooks	2,700	6,863	9,563	9,532	31
Other Objects	9,700		9,700	9,673	27
Total Regular Programs	4,568,933	(133,846)	4,435,087	4,222,937	212,150
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	103,294	(94,431)	8,863	8,863	
Other Salaries of Instruction	39,307	(16,663)	22,644	5,585	17,059
General Supplies	500		500	499	1
Total Cognitive - Mild	143,101	(111,094)	32,007	14,947	17,060
Learning and/or Language Disabilities:					
Salaries of Teachers	118,565	132,703	251,268	250,828	440
Other Salaries of Instruction	114,480	36,087	150,567	147,061	3,506
General Supplies	500		500	414	86
Total Learning and/or Language Disabilities	233,545	168,790	402,335	398,303	4,032
Behavioral Disabilities:					
Salaries of Teachers	63,838	(6,000)	57,838	56,700	1,138
Other Salaries of Instruction	67,126	(25,318)	41,808	39,835	1,973
General Supplies	500		500	482	18
Total Behavioral Disabilities	131,464	(31,318)	100,146	97,017	3,129
Resource Room/Resource Center:					
Salaries of Teachers	1,348,031	32,300	1,380,331	1,380,052	279
Other Salaries of Instruction		27,000	27,000	26,040	960
General Supplies	1,500		1,500	1,499	1
Total Resource Room/Resource Center	1,349,531	59,300	1,408,831	1,407,591	1,240
Autism:					
Salaries of Teachers	437,021	5,920	442,941	442,829	112
Other Salaries of Instruction	282,949	52,467	335,416	332,521	2,895
General Supplies	3,500		3,500	3,498	2
Total Autism	723,470	58,387	781,857	778,848	3,009
Total Special Education	2,581,111	144,065	2,725,176	2,696,706	28,470
Total Instruction	7,150,044	10,219	7,160,263	6,919,643	240,620
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	30,339	3,239	33,578	33,578	
Supplies and Materials	500	-	500	499	1
Total Attendance and Social Work Services	30,839	3,239	34,078	34,077	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, 2016**

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Whitney M. Young Jr. Primary School #15					
Health Services:					
Salaries	\$ 107,727	\$ (1,947)	\$ 105,780	\$ 105,780	
Supplies and Materials	2,000		2,000	1,897	\$ 103
Total Health Services	109,727	(1,947)	107,780	107,677	103
Guidance:					
Salaries of Other Professional Staff	112,128	1,659	113,787	113,787	
Supplies and Materials	2,000		2,000	1,516	484
Total Guidance	114,128	1,659	115,787	115,303	484
Educational Media/Library Services:					
Salaries	53,143	(7,916)	45,227	45,227	
Supplies and Materials	9,000	20,264	29,264	8,999	20,265
Total Educational Media/Library Services	62,143	12,348	74,491	54,226	20,265
Instructional Staff Training Services:					
Other Purchased Services	500		500		500
Supplies and Materials	750		750	750	
Total Instructional Staff Training Services	1,250		1,250	750	500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	372,611	2,050	374,661	374,661	
Salaries of Secretarial and Clerical Assistants	159,364	2,326	161,690	161,690	
Other Salaries	4,600		4,600	4,600	
Other Purchased Services (400-500 series)	29,110		29,110	19,327	9,783
Supplies and Materials	10,500		10,500	10,326	174
Other Objects	900		900	430	470
Total Support Services – School Administration	577,085	4,376	581,461	571,034	10,427
Security					
Salaries	201,773	32,609	234,382	232,440	1,942
General Supplies		11,794	11,794		11,794
Total Security	201,773	44,403	246,176	232,440	13,736
Student Transportation Services:					
Between Home and School) – Vendors	8,600		8,600	8,304	296
Total Student Transportation Services	8,600		8,600	8,304	296
Unallocated Benefits:					
Social Security Contributions	82,650	19,588	102,238	96,860	5,378
T.P.A.F. Contributions – ERIP		39,689	39,689	38,844	845
Health Benefits	1,865,201	(77,596)	1,787,605	1,787,604	1
Total Unallocated Benefits	1,947,851	(18,319)	1,929,532	1,923,308	6,224
Total Undistributed Expenditures	3,053,396	45,759	3,099,155	3,047,119	52,036
Total Expenditures - Current	10,203,440	55,978	10,259,418	9,966,762	292,656
Total Expenditures - School Based	10,203,440	55,978	10,259,418	9,966,762	292,656
Other Financing Sources:					
Transfers In	10,203,440	55,978	10,259,418	9,966,762	292,656
Total Other Financing Sources	10,203,440	55,978	10,259,418	9,966,762	292,656
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, 2016**

Cornelia F. Bradford #16	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 273,859	\$ 34,753	\$ 308,612	\$ 308,612	
Grades 1- 5	1,608,108	(162,400)	1,445,708	1,445,708	
Undistributed Instruction:					
Other Salaries of Instruction	111,308	51,132	162,440	162,440	
Purchased Professional & Educational Services	8,000	(4,000)	4,000	4,000	
Other Purchased Services	15,297	3,506	18,803	18,728	\$ 75
General Supplies	84,788	4,625	89,413	85,493	3,920
Textbooks	5,000	(5,000)			
Other Objects	4,957	(726)	4,231	4,191	40
Total Regular Programs	2,111,317	(78,110)	2,033,207	2,029,172	4,035
Learning and/or Language Disabilities:					
Salaries of Teachers	63,838	(55,183)	8,655	8,655	
Total Learning and/or Language Disabilities	63,838	(55,183)	8,655	8,655	
Resource Room/Resource Center:					
Salaries of Teachers	134,961	183,969	318,930	318,930	
Other Salaries of Instruction		112	112	112	
Total Resource Room/Resource Center	134,961	184,081	319,042	319,042	
Autism:					
Salaries of Teachers	117,560	(98,388)	19,172	19,172	
Total Autism	117,560	(98,388)	19,172	19,172	
Total Special Education	316,359	30,510	346,869	346,869	
Bilingual Education:					
Salaries of Teachers	53,565	(281)	53,284	53,284	
Total Bilingual Education	53,565	(281)	53,284	53,284	
School Sponsored Co-curricular Activities:					
Salaries	4,000	2,000	6,000	6,000	
Total School Sponsored Co-curricular Activities	4,000	2,000	6,000	6,000	
Total Instruction	2,485,241	(45,881)	2,439,360	2,435,325	4,035
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	40,398	(226)	40,172	38,493	1,679
Total Attendance and Social Work Services	40,398	(226)	40,172	38,493	1,679
Health Services:					
Salaries	106,727	(695)	106,032	106,032	
Supplies and Materials	2,000	618	2,618	2,618	
Total Health Services	108,727	(77)	108,650	108,650	
Guidance:					
Salaries of Other Professional Staff	111,837	(2,107)	109,730	109,730	
Total Guidance	111,837	(2,107)	109,730	109,730	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Cornelia F. Bradford #16	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	\$ 57,844	\$ (753)	\$ 57,091	\$ 57,091	
Supplies and Materials	250	(250)			
Total Educational Media/Library Services	58,094	(1,003)	57,091	57,091	
Instructional Staff Training Services:					
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	148,600	(897)	147,703	147,703	
Salaries of Secretarial and Clerical Assistants	109,066	(8,015)	101,051	101,051	
Other Salaries	2,400	600	3,000	3,000	
Other Purchased Services (400-500 series)		125	125	125	
Other Objects		125	125	125	
Total Support Services – School Administration	260,066	(8,062)	252,004	252,004	
Security					
Salaries	73,664	10,192	83,856	83,856	
General Supplies		3,370	3,370		\$ 3,370
Total Security	73,664	13,562	87,226	83,856	3,370
Student Transportation Services:					
Between Home and School) – Vendors	5,000	(641)	4,359	4,359	
Total Student Transportation Services	5,000	(641)	4,359	4,359	
Unallocated Benefits:					
Social Security Contributions	26,471	13,708	40,179	40,178	1
Health Benefits	557,371	31,662	589,033	589,033	
Total Unallocated Benefits	583,842	45,370	629,212	629,211	1
Total Undistributed Expenditures	1,241,628	46,816	1,288,444	1,283,394	5,050
Total Expenditures - Current	3,726,869	935	3,727,804	3,718,719	9,085
Total Expenditures - School Based	3,726,869	935	3,727,804	3,718,719	9,085
Other Financing Sources:					
Transfers In	3,726,869	935	3,727,804	3,718,719	9,085
Total Other Financing Sources	3,726,869	935	3,727,804	3,718,719	9,085
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, 2016

Joseph H. Brensinger #17	Original		Final		Variance
Current:	Budget	Transfers	Budget	Expenditures	
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 502,932	\$ (76,608)	\$ 426,324	\$ 336,640	\$ 89,684
Grades 1- 5	3,233,412	(145,784)	3,087,628	2,945,995	141,633
Grades 6-8	1,442,693	81,292	1,523,985	1,320,097	203,888
Undistributed Instruction:					
Other Salaries of Instruction	246,430	388	246,818	231,837	14,981
Other Purchased Services	20,000	47,957	67,957	65,920	2,037
General Supplies	299,235	(73,797)	225,438	207,478	17,960
Textbooks	9,000	22,322	31,322	30,049	1,273
Other Objects	10,875	14,713	25,588	22,157	3,431
Total Regular Programs	5,764,577	(129,517)	5,635,060	5,160,173	474,887
Learning and/or Language Disabilities:					
Salaries of Teachers	60,405	106,125	166,530	166,527	3
Other Salaries of Instruction	82,993	73,200	156,193	146,501	9,692
Total Learning and/or Language Disabilities	143,398	179,325	322,723	313,028	9,695
Resource Room/Resource Center:					
Salaries of Teachers	1,045,647	5,996	1,051,643	975,839	75,804
Other Salaries of Instruction	41,897		41,897	8,359	33,538
Total Resource Room/Resource Center	1,087,544	5,996	1,093,540	984,198	109,342
Total Special Education	1,230,942	185,321	1,416,263	1,297,226	119,037
Bilingual Education:					
Salaries of Teachers	655,280	(44,221)	611,059	609,439	1,620
Total Bilingual Education	655,280	(44,221)	611,059	609,439	1,620
Total Instruction	7,650,799	11,583	7,662,382	7,066,838	595,544
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,339	(910)	28,429	27,903	526
Total Attendance and Social Work Services	29,339	(910)	28,429	27,903	526
Health Services:					
Salaries	103,294		103,294	101,520	1,774
Supplies and Materials	1,500	5,647	7,147	7,147	
Total Health Services	104,794	5,647	110,441	108,667	1,774
Guidance:					
Salaries of Other Professional Staff	322,210	(28,257)	293,953	245,828	48,125
Supplies and Materials	2,000		2,000	2,000	
Total Guidance	324,210	(28,257)	295,953	247,828	48,125
Educational Media/Library Services:					
Salaries	110,160		110,160	109,080	1,080
Supplies and Materials	25,000		25,000	25,000	
Total Educational Media/Library Services	135,160		135,160	134,080	1,080
Instructional Staff Training Services:					
Purchased Professional –Education Services	40,000	(10,000)	30,000	28,000	2,000
Total Instructional Staff Training Services	40,000	(10,000)	30,000	28,000	2,000

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Joseph H. Brensinger #17	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 385,400	\$ 5,038	\$ 390,438	\$ 374,891	\$ 15,547
Salaries of Secretarial and Clerical Assistants	223,063	19,582	242,645	241,976	669
Other Salaries	3,500		3,500	3,500	
Other Purchased Services (400-500 series)		606	606		606
Supplies and Materials	8,000	(5,729)	2,271	2,271	
Other Objects	3,000	(745)	2,255	2,005	250
Total Support Services – School Administration	622,963	18,752	641,715	624,643	17,072
Security					
Salaries	207,317	632	207,949	204,600	3,349
General Supplies	2,000	11,787	13,787	1,993	11,794
Total Security	209,317	12,419	221,736	206,593	15,143
Student Transportation Services:					
Between Home and School) – Vendors	10,000	540	10,540	8,840	1,700
Total Student Transportation Services	10,000	540	10,540	8,840	1,700
Unallocated Benefits:					
Social Security Contributions	66,718	30,764	97,482	97,471	11
T.P.A.F. Contributions – ERIP		49,459	49,459	49,186	273
Health Benefits	2,118,620	(53,694)	2,064,926	2,064,925	1
Total Unallocated Benefits	2,185,338	26,529	2,211,867	2,211,582	285
Total Undistributed Expenditures	3,661,121	24,720	3,685,841	3,598,136	87,705
Total Expenditures - Current	11,311,920	36,303	11,348,223	10,664,974	683,249
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Undistributed Expenditures:					
School Administration	10,000	7	10,007	9,970	37
Total Equipment	10,000	7	10,007	9,970	37
Total Expenditures - School Based	11,321,920	36,310	11,358,230	10,674,944	683,286
Other Financing Sources:					
Transfers In	11,321,920	36,310	11,358,230	10,674,944	683,286
Total Other Financing Sources	11,321,920	36,310	11,358,230	10,674,944	683,286
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, 2016

Public School #20	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 321,085	\$ (5,228)	\$ 315,857	\$ 295,931	\$ 19,926
Grades 1- 5	2,118,102	28,468	2,146,570	2,132,466	14,104
Undistributed Instruction:					
Other Salaries of Instruction	153,724	(28,352)	125,372	79,569	45,803
Other Purchased Services	5,000	11,883	16,883	12,619	4,264
General Supplies	139,600	21,463	161,063	146,392	14,671
Textbooks	14,000	(14,000)			
Other Objects	3,750	(1,110)	2,640	2,640	
Total Regular Programs	2,755,261	13,124	2,768,385	2,669,617	98,768
Learning and/or Language Disabilities:					
Salaries of Teachers	174,417		174,417	157,991	16,426
Other Salaries of Instruction	77,787		77,787	48,634	29,153
General Supplies	500	767	1,267		1,267
Total Learning and/or Language Disabilities	252,704	767	253,471	206,625	46,846
Behavioral Disabilities:					
General Supplies	500	1,490	1,990		1,990
Total Behavioral Disabilities	500	1,490	1,990		1,990
Resource Room/Resource Center:					
Salaries of Teachers	679,948	(23,240)	656,708	648,429	8,279
General Supplies	500	985	1,485	490	995
Total Resource Room/Resource Center	680,448	(22,255)	658,193	648,919	9,274
Total Special Education	933,652	(19,998)	913,654	855,544	58,110
Total Instruction	3,688,913	(6,874)	3,682,039	3,525,161	156,878
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	26,801	2,683	29,484	29,484	
Total Attendance and Social Work Services	26,801	2,683	29,484	29,484	
Health Services:					
Salaries	103,294	1,018	104,312	104,116	196
Supplies and Materials	1,000	(502)	498	498	
Total Health Services	104,294	516	104,810	104,614	196
Guidance:					
Salaries of Other Professional Staff	114,803	27	114,830	114,830	
Total Guidance	114,803	27	114,830	114,830	
Educational Media/Library Services:					
Salaries	114,127	10,472	124,599	124,599	
Other Purchased Services	10,000	(10,000)			
Supplies and Materials	3,000	(109)	2,891	2,891	
Total Educational Media/Library Services	127,127	363	127,490	127,490	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Public School #20	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 6,000	\$ 2,000	\$ 8,000	\$ 6,000	\$ 2,000
Total Instructional Staff Training Services	6,000	2,000	8,000	6,000	2,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	285,500	(37,807)	247,693	247,693	
Salaries of Secretarial and Clerical Assistants	116,333	(30,935)	85,398	85,282	116
Supplies and Materials	2,000	(386)	1,614	1,614	
Total Support Services – School Administration	403,833	(69,128)	334,705	334,589	116
Security					
Salaries	108,564	9,624	118,188	118,188	
General Supplies		5,054	5,054		5,054
Total Security	108,564	14,678	123,242	118,188	5,054
Student Transportation Services:					
Between Home and School) – Vendors	6,000	(1,626)	4,374	3,622	752
Total Student Transportation Services	6,000	(1,626)	4,374	3,622	752
Unallocated Benefits:					
Social Security Contributions	39,079	7,251	46,330	45,978	352
T.P.A.F. Contributions – ERIP		25,225	25,225	24,390	835
Health Benefits	933,791	62,418	996,209	996,209	
Total Unallocated Benefits	972,870	94,894	1,067,764	1,066,577	1,187
Total Undistributed Expenditures	1,870,292	44,407	1,914,699	1,905,394	9,305
Total Expenditures - Current	5,559,205	37,533	5,596,738	5,430,555	166,183
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	10,000	(10,000)			
Total Equipment	10,000	(10,000)			
Total Expenditures - School Based	5,569,205	27,533	5,596,738	5,430,555	166,183
Other Financing Sources:					
Transfers In	5,569,205	27,533	5,596,738	5,430,555	166,183
Total Other Financing Sources	5,569,205	27,533	5,596,738	5,430,555	166,183
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, 2016**

Rev. Dr. Ercel F. Webb #22	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 381,691	\$ (5,280)	\$ 376,411	\$ 353,863	\$ 22,548
Grades 1- 5	2,155,022	(31,965)	2,123,057	2,122,116	941
Undistributed Instruction:					
Other Salaries of Instruction	128,589	(58,877)	69,712	47,494	22,218
Purchased Professional & Educational Services	21,000	58,800	79,800	68,425	11,375
Other Purchased Services	1,000	2,250	3,250	3,250	
General Supplies	89,140	(3,904)	85,236	83,172	2,064
Textbooks	39,140	(19,391)	19,749	19,749	
Other Objects	19,450	(7,450)	12,000	12,000	
Total Regular Programs	2,835,032	(65,817)	2,769,215	2,710,069	59,146
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	104,293	(10,360)	93,933	89,400	4,533
Other Salaries of Instruction	165,438	(58,400)	107,038	99,337	7,701
General Supplies		2,085	2,085	2,085	
Total Cognitive - Mild	269,731	(66,675)	203,056	190,822	12,234
Learning and/or Language Disabilities:					
Salaries of Teachers	278,857	(20,000)	258,857	233,424	25,433
Other Salaries of Instruction		61,000	61,000	60,730	270
Total Learning and/or Language Disabilities	278,857	41,000	319,857	294,154	25,703
Resource Room/Resource Center:					
Salaries of Teachers	728,781	29,495	758,276	757,324	952
Other Salaries of Instruction	40,648	(4,160)	36,488	28,390	8,098
Total Resource Room/Resource Center	769,429	25,335	794,764	785,714	9,050
Autism:					
Salaries of Teachers	441,508	49,088	490,596	490,596	
Other Salaries of Instruction	193,836	(32,125)	161,711	150,927	10,784
General Supplies		2,083	2,083	1,968	115
Total Autism	635,344	19,046	654,390	643,491	10,899
Total Special Education	1,953,361	18,706	1,972,067	1,914,181	57,886
Total Instruction	4,788,393	(47,111)	4,741,282	4,624,250	117,032
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,208	703	37,911	37,911	
Total Attendance and Social Work Services	37,208	703	37,911	37,911	
Health Services:					
Salaries	106,994	(15,610)	91,384	91,384	
Supplies and Materials	1,500	(5)	1,495	1,495	
Total Health Services	108,494	(15,615)	92,879	92,879	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Rev. Dr. Ercel F. Webb #22	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 110,837	\$ (3,027)	\$ 107,810	\$ 107,810	
Total Guidance	110,837	(3,027)	107,810	107,810	
Educational Media/Library Services:					
Salaries	103,293	(1,653)	101,640	101,640	
Other Salaries of Instruction	38,858	(6,944)	31,914	31,914	
Total Educational Media/Library Services	142,151	(8,597)	133,554	133,554	
Instructional Staff Training Services:					
Purchased Professional –Education Services	21,000	1,225	22,225	21,000	\$ 1,225
Other Objects	1,710	(733)	977	977	
Total Instructional Staff Training Services	22,710	492	23,202	21,977	1,225
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	258,600	(2,269)	256,331	256,331	
Salaries of Secretarial and Clerical Assistants	144,960	(1,445)	143,515	143,515	
Other Salaries	4,400		4,400	4,400	
Other Purchased Services (400-500 series)	6,240	(30)	6,210	6,066	144
Supplies and Materials	1,600	(35)	1,565	1,565	
Total Support Services – School Administration	415,800	(3,779)	412,021	411,877	144
Security					
Salaries	149,127	10,526	159,653	159,653	
General Supplies		8,424	8,424		8,424
Total Security	149,127	18,950	168,077	159,653	8,424
Student Transportation Services:					
Between Home and School) – Vendors	9,000		9,000	9,000	
Total Student Transportation Services	9,000		9,000	9,000	
Unallocated Benefits:					
Social Security Contributions	70,576	499	71,075	71,074	1
T.P.A.F. Contributions – ERIP		29,848	29,848	29,284	564
Health Benefits	1,253,934	45,462	1,299,396	1,299,396	
Total Unallocated Benefits	1,324,510	75,809	1,400,319	1,399,754	565
Total Undistributed Expenditures	2,319,837	64,936	2,384,773	2,374,415	10,358
Total Expenditures - Current	7,108,230	17,825	7,126,055	6,998,665	127,390
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		2,421	2,421	2,421	
Total Equipment		2,421	2,421	2,421	
Total Expenditures - School Based	7,108,230	20,246	7,128,476	7,001,086	127,390
Other Financing Sources:					
Transfers In	7,108,230	20,246	7,128,476	7,001,086	127,390
Total Other Financing Sources	7,108,230	20,246	7,128,476	7,001,086	127,390
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, 2016**

Mahatma K. Gandhi #23	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 857,845	\$ (280,448)	\$ 577,397	\$ 534,624	\$ 42,773
Grades 1- 5	3,487,800	341,457	3,829,257	3,704,536	124,721
Grades 6-8	1,907,631	(90,852)	1,816,779	1,563,446	253,333
Undistributed Instruction:					
Other Salaries of Instruction	279,226	24,815	304,041	301,102	2,939
Purchased Professional & Educational Services	5,000	(2,580)	2,420	2,420	
Other Purchased Services	15,000	(2,885)	12,115	6,701	5,414
General Supplies	212,685	102,071	314,756	287,558	27,198
Textbooks	39,000	(38,283)	717		717
Other Objects	33,875	(6,447)	27,428	27,428	
Total Regular Programs	6,838,062	46,848	6,884,910	6,427,815	457,095
Instruction - Special Education:					
Cognitive - Moderate:					
General Supplies	1,500	(12)	1,488	1,458	30
Total Cognitive - Moderate	1,500	(12)	1,488	1,458	30
Learning and/or Language Disabilities:					
Salaries of Teachers	294,002	(17,121)	276,881	243,020	33,861
Other Salaries of Instruction	159,530	(33,518)	126,012	113,261	12,751
General Supplies	2,500		2,500	2,478	22
Total Learning and/or Language Disabilities	456,032	(50,639)	405,393	358,759	46,634
Resource Room/Resource Center:					
Salaries of Teachers	1,311,917	50,575	1,362,492	1,331,176	31,316
Other Salaries of Instruction	122,990	1,091	124,081	90,776	33,305
General Supplies	1,500	(1)	1,499	1,496	3
Total Resource Room/Resource Center	1,436,407	51,665	1,488,072	1,423,448	64,624
Total Special Education	1,893,939	1,014	1,894,953	1,783,665	111,288
Bilingual Education:					
Salaries of Teachers	1,070,752	(62,590)	1,008,162	949,225	58,937
Other Salaries of Instruction	141,362		141,362	139,857	1,505
General Supplies	3,000	(59)	2,941	2,934	7
Total Bilingual Education	1,215,114	(62,649)	1,152,465	1,092,016	60,449
Total Instruction	9,947,115	(14,787)	9,932,328	9,303,496	628,832
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	56,734	7,796	64,530	64,194	336
Total Attendance and Social Work Services	56,734	7,796	64,530	64,194	336
Health Services:					
Salaries	212,020	(3,760)	208,260	207,910	350
Supplies and Materials	5,000		5,000	4,941	59
Total Health Services	217,020	(3,760)	213,260	212,851	409

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Mahatma K. Gandhi #23	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 300,873	\$ (16,505)	\$ 284,368	\$ 284,368	
Total Guidance	300,873	(16,505)	284,368	284,368	
Educational Media/Library Services:					
Salaries	108,694	186	108,880	108,880	
Supplies and Materials	10,000	(9,148)	852		\$ 852
Total Educational Media/Library Services	118,694	(8,962)	109,732	108,880	852
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	386,350	19,904	406,254	405,674	580
Salaries of Secretarial and Clerical Assistants	279,231	6,570	285,801	284,995	806
Other Salaries	51,040	(47,320)	3,720	3,720	
Other Purchased Services (400-500 series)	25,000	15,491	40,491	39,880	611
Supplies and Materials	4,500	(102)	4,398	3,918	480
Total Support Services – School Administration	746,121	(5,457)	740,664	738,187	2,477
Security					
Salaries	255,436	(1,790)	253,646	250,031	3,615
General Supplies	5,000	6,820	11,820		11,820
Total Security	260,436	5,030	265,466	250,031	15,435
Student Transportation Services:					
Between Home and School) – Vendors	15,000	300	15,300	15,183	117
Total Student Transportation Services	15,000	300	15,300	15,183	117
Unallocated Benefits:					
Social Security Contributions	106,292	28,178	134,470	133,357	1,113
T.P.A.F. Contributions – ERIP		45,596	45,596	45,176	420
Health Benefits	2,360,263	1,980	2,362,243	2,362,242	1
Total Unallocated Benefits	2,466,555	75,754	2,542,309	2,540,775	1,534
Total Undistributed Expenditures	4,181,433	54,196	4,235,629	4,214,469	21,160
Total Expenditures - Current	14,128,548	39,409	14,167,957	13,517,965	649,992
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	20,000	15,800	35,800	35,758	42
Total Equipment	20,000	15,800	35,800	35,758	42
Total Expenditures - School Based	14,148,548	55,209	14,203,757	13,553,723	650,034
Other Financing Sources:					
Transfers In	14,148,548	55,209	14,203,757	13,553,723	650,034
Total Other Financing Sources	14,148,548	55,209	14,203,757	13,553,723	650,034
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, 2016

Chaplin Charles Watters #24	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 291,103	\$ 56,877	\$ 347,980	\$ 347,980	
Grades 1 - 5	2,580,287	(57,324)	2,522,963	2,320,893	\$ 202,070
Grades 6-8	1,248,874	(12,151)	1,236,723	1,055,330	181,393
Undistributed Instruction:					
Other Salaries of Instruction	161,492	(9,000)	152,492	52,126	100,366
Other Purchased Services	50,000	(474)	49,526	46,710	2,816
General Supplies	166,450	583	167,033	153,675	13,358
Textbooks	15,000	(245)	14,755	13,544	1,211
Other Objects	16,250		16,250	15,878	372
Total Regular Programs	4,529,456	(21,734)	4,507,722	4,006,136	501,586
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	115,131	26,728	141,859	141,699	160
Other Salaries of Instruction	79,341	9,685	89,026	88,791	235
Total Learning and/or Language Disabilities	194,472	36,413	230,885	230,490	395
Multiple Disabilities:					
General Supplies	2,000		2,000	1,106	894
Total Multiple Disabilities	2,000		2,000	1,106	894
Resource Room/Resource Center:					
Salaries of Teachers	976,858	(11,519)	965,339	957,130	8,209
Other Salaries of Instruction	41,898	1,295	43,193	43,193	
General Supplies	2,000		2,000	2,000	
Total Resource Room/Resource Center	1,020,756	(10,224)	1,010,532	1,002,323	8,209
Total Special Education	1,217,228	26,189	1,243,417	1,233,919	9,498
Bilingual Education:					
Salaries of Teachers	414,597	(1,980)	412,617	393,459	19,158
General Supplies	2,000		2,000	2,000	
Total Bilingual Education	416,597	(1,980)	414,617	395,459	19,158
Total Instruction	6,163,281	2,475	6,165,756	5,635,514	530,242
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	38,208	285	38,493	38,493	
Total Attendance and Social Work Services	38,208	285	38,493	38,493	
Health Services:					
Salaries	103,294	(1,000)	102,294	101,567	727
Supplies and Materials	3,000	(46)	2,954	2,954	
Total Health Services	106,294	(1,046)	105,248	104,521	727
Guidance:					
Salaries of Other Professional Staff	218,506		218,506	217,732	774
Other Salaries	58,160	(2,583)	55,577	55,577	
Supplies and Materials	500		500	500	
Total Guidance	277,166	(2,583)	274,583	273,809	774

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Chaplin Charles Watters #24	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	\$ 106,727	\$ (4,147)	\$ 102,580	\$ 102,580	
Other Salaries of Instruction	37,608	(11,083)	26,525	26,525	
Supplies and Materials	6,000	(1,000)	5,000	5,000	
Total Educational Media/Library Services	150,335	(16,230)	134,105	134,105	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	324,800	(3,255)	321,545	318,237	\$ 3,308
Salaries of Secretarial and Clerical Assistants	170,105	3,774	173,879	173,879	
Other Salaries	5,400		5,400	5,400	
Purchased Professional and Technical Services	2,000	(1,900)	100	100	
Other Purchased Services (400-500 series)	45,000	6,975	51,975	38,888	13,087
Supplies and Materials	45,000	2,222	47,222	46,312	910
Other Objects	800	(42)	758	758	
Total Support Services – School Administration	593,105	7,774	600,879	583,574	17,305
Security					
Salaries	175,494	22,049	197,543	196,466	1,077
General Supplies		10,109	10,109		10,109
Total Security	175,494	32,158	207,652	196,466	11,186
Student Transportation Services:					
Between Home and School) – Vendors	15,500	1,744	17,244	16,776	468
Total Student Transportation Services	15,500	1,744	17,244	16,776	468
Unallocated Benefits:					
Social Security Contributions	54,488	16,784	71,272	70,341	931
T.P.A.F. Contributions – ERIP		34,780	34,780	34,780	
Health Benefits	1,807,077	(43,420)	1,763,657	1,763,655	2
Total Unallocated Benefits	1,861,565	8,144	1,869,709	1,868,776	933
Total Undistributed Expenditures	3,217,667	30,246	3,247,913	3,216,520	31,393
Total Expenditures - Current	9,380,948	32,721	9,413,669	8,852,034	561,635
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8	10,000	(666)	9,334	9,237	97
Undistributed Expenditures:					
Total Equipment	10,000	(666)	9,334	9,237	97
Total Expenditures - School Based	9,390,948	32,055	9,423,003	8,861,271	561,732
Other Financing Sources:					
Transfers In	9,390,948	32,055	9,423,003	8,861,271	561,732
Total Other Financing Sources	9,390,948	32,055	9,423,003	8,861,271	561,732
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, 2016

Nicolas Copernicus #25	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 513,587	\$ (612)	\$ 512,975	\$ 500,900	\$ 12,075
Grades 1- 5	3,018,544	(178,642)	2,839,902	2,753,828	86,074
Undistributed Instruction:					
Other Salaries of Instruction	239,226	63,245	302,471	69,605	232,866
Purchased Technical Services	25,000	(19,778)	5,222	1,275	3,947
Other Purchased Services	150	42,338	42,488	39,188	3,300
General Supplies	111,948	(10,512)	101,436	97,775	3,661
Textbooks	8,400	8,400	8,400	8,048	352
Other Objects	10,750	(1,740)	9,010	7,124	1,886
Total Regular Programs	3,919,205	(97,301)	3,821,904	3,477,743	344,161
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers		40	40	40	
Total Cognitive - Mild		40	40	40	
Learning and/or Language Disabilities:					
Salaries of Teachers	377,123	(207,090)	170,033	123,234	46,799
Other Salaries of Instruction	36,863	4,330	41,193	41,193	
Total Learning and/or Language Disabilities	413,986	(202,760)	211,226	164,427	46,799
Behavioral Disabilities:					
Salaries of Teachers	72,124	14,253	86,377	67,790	18,587
Other Salaries of Instruction		32,000	32,000	31,345	655
Total Behavioral Disabilities	72,124	46,253	118,377	99,135	19,242
Resource Room/Resource Center:					
Salaries of Teachers	757,318	262,684	1,020,002	979,216	40,786
Other Salaries of Instruction	41,248	53,000	94,248	92,818	1,430
Total Resource Room/Resource Center	798,566	315,684	1,114,250	1,072,034	42,216
Autism:					
Salaries of Teachers	53,565	2,377	55,942	52,898	3,044
Other Salaries of Instruction	34,380	3,473	37,853	37,853	
Total Autism	87,945	5,850	93,795	90,751	3,044
Total Special Education	1,372,621	165,067	1,537,688	1,426,387	111,301
Bilingual Education:					
Salaries of Teachers	381,457	(54,143)	327,314	266,278	61,036
Other Salaries of Instruction	37,608	285	37,893	37,893	
Other Purchased Services	800		800		800
Total Bilingual Education	419,865	(53,858)	366,007	304,171	61,836
School Sponsored Co-curricular Activities:					
Salaries		6,540	6,540	6,540	
Total School Sponsored Co-curricular Activities		6,540	6,540	6,540	
Total Instruction	5,711,691	20,448	5,732,139	5,214,841	517,298

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Nicolas Copernicus #25	Original Budget	Transfers	Final Budget	Expenditures	Variance
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 38,208	\$ 8,607	\$ 46,815	\$ 36,101	\$ 10,714
Total Attendance and Social Work Services	38,208	8,607	46,815	36,101	10,714
Health Services:					
Salaries	103,294	(12,728)	90,566	56,207	34,359
Supplies and Materials	500	2,926	3,426	3,426	
Total Health Services	103,794	(9,802)	93,992	59,633	34,359
Guidance:					
Salaries of Other Professional Staff	90,111	(2,488)	87,623	77,490	10,133
Other Purchased Services	500	125	625	329	296
Supplies and Materials	1,000	(1,000)			
Total Guidance	91,611	(3,363)	88,248	77,819	10,429
Educational Media/Library Services:					
Salaries	57,526		57,526	56,787	739
Other Purchased Services		5,796	5,796	5,454	342
Total Educational Media/Library Services	57,526	5,796	63,322	62,241	1,081
Instructional Staff Training Services:					
Purchased Professional –Education Services	18,000		18,000	6,600	11,400
Supplies and Materials	1,700	(60)	1,640	1,286	354
Total Instructional Staff Training Services	19,700	(60)	19,640	7,886	11,754
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Di	289,400	971	290,371	289,125	1,246
Salaries of Secretarial and Clerical Assistants	173,937	2,763	176,700	176,444	256
Other Salaries	2,700	60	2,760	2,760	
Other Purchased Services (400-500 series)	30,000	(10,751)	19,249	17,067	2,182
Supplies and Materials	34,000	(15,810)	18,190	17,028	1,162
Other Objects	500		500		500
Total Support Services – School Administration	530,537	(22,767)	507,770	502,424	5,346
Security					
Salaries	124,333	4,288	128,621	128,228	393
General Supplies		8,424	8,424		8,424
Total Security	124,333	12,712	137,045	128,228	8,817
Student Transportation Services:					
Between Home and School) – Vendors	9,000		9,000	7,172	1,828
Total Student Transportation Services	9,000		9,000	7,172	1,828
Unallocated Benefits:					
Social Security Contributions	57,196	13,616	70,812	65,842	4,970
T.P.A.F. Contributions – ERIP		26,881	26,881	26,421	460
Health Benefits	1,478,336	(30,460)	1,447,876	1,447,874	2
Total Unallocated Benefits	1,535,532	10,037	1,545,569	1,540,137	5,432
Total Undistributed Expenditures	2,510,241	1,160	2,511,401	2,421,641	89,760
Total Expenditures - Current	8,221,932	21,608	8,243,540	7,636,482	607,058
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	10,000		10,000		10,000
Total Equipment	10,000		10,000		10,000
Total Expenditures - School Based	8,231,932	21,608	8,253,540	7,636,482	617,058

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Nicolas Copernicus #25	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 8,231,932	\$ 21,608	\$ 8,253,540	\$ 7,636,482	\$ 617,058
Total Other Financing Sources	<u>8,231,932</u>	<u>21,608</u>	<u>8,253,540</u>	<u>7,636,482</u>	<u>617,058</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1					
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Alfred E. Zampella #27	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 583,599	\$ (29,501)	\$ 554,098	\$ 477,937	\$ 76,161
Grades 1 - 5	3,206,996	83,741	3,290,737	3,233,648	57,089
Grades 6-8	1,449,677	(55,513)	1,394,164	1,352,114	42,050
Undistributed Instruction:					
Other Salaries of Instruction	211,982		211,982	154,988	56,994
Purchased Professional & Educational Services	15,000	(250)	14,750	14,750	
Other Purchased Services	30,000	6,413	36,413	35,003	1,410
General Supplies	232,265	(15,548)	216,717	211,401	5,316
Textbooks	2,500	(970)	1,530	796	734
Other Objects	21,975	(2,266)	19,709	18,355	1,354
Total Regular Programs	5,753,994	(13,894)	5,740,100	5,498,992	241,108
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	164,699	(30,857)	133,842	76,616	57,226
Other Salaries of Instruction		3,895	3,895	3,895	
Total Learning and/or Language Disabilities	164,699	(26,962)	137,737	80,511	57,226
Auditory Impairments:					
Salaries of Teachers	145,306		145,306	134,256	11,050
Other Salaries of Instruction		10,298	10,298	10,298	
Total Auditory Impairments	145,306	10,298	155,604	144,554	11,050
Resource Room/Resource Center:					
Salaries of Teachers	904,070	73,926	977,996	977,796	200
Other Salaries of Instruction	70,998	(57,228)	13,770	13,770	
Total Resource Room/Resource Center	975,068	16,698	991,766	991,566	200
Autism:					
Salaries of Teachers	56,999		56,999	53,576	3,423
Other Salaries of Instruction		32,000	32,000	31,832	168
Total Autism	56,999	32,000	88,999	85,408	3,591
Total Special Education	1,342,072	32,034	1,374,106	1,302,039	72,067
Bilingual Education:					
Salaries of Teachers	365,310	(29,691)	335,619	279,730	55,889
Other Salaries of Instruction	38,857	(33,200)	5,657	5,657	
Total Bilingual Education	404,167	(62,891)	341,276	279,730	61,546
School Sponsored Co-curricular Activities:					
Salaries		5,760	5,760	5,760	
Total School Sponsored Co-curricular Activities		5,760	5,760	5,760	
Total Instruction	7,500,233	(38,991)	7,461,242	7,086,521	374,721
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,208	685	37,893	37,893	
Total Attendance and Social Work Services	37,208	685	37,893	37,893	
Health Services:					
Salaries	103,294	(4,014)	99,280	99,280	
Supplies and Materials	2,000	(35)	1,965	1,965	
Total Health Services	105,294	(4,049)	101,245	101,245	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Alfred E. Zampella #27	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 202,092	\$ (11,552)	\$ 190,540	\$ 190,540	
Total Guidance	202,092	(11,552)	190,540	190,540	
Educational Media/Library Services:					
Salaries	106,727	(947)	105,780	105,780	
Supplies and Materials	5,000		5,000	4,930	\$ 70
Total Educational Media/Library Services	111,727	(947)	110,780	110,710	70
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	420,500	(7,177)	413,323	413,323	
Salaries of Secretarial and Clerical Assistants	224,660	4,780	229,440	228,800	640
Other Salaries	3,020		3,020	3,020	
Other Purchased Services (400-500 series)	18,000	471	18,471	18,066	405
Supplies and Materials	15,000	(72)	14,928	14,409	519
Total Support Services – School Administration	681,180	(1,998)	679,182	677,618	1,564
Security					
Salaries	148,227	42,114	190,341	190,341	
General Supplies		8,424	8,424		8,424
Total Security	148,227	50,538	198,765	190,341	8,424
Student Transportation Services:					
Between Home and School) – Vendors	12,300	(300)	12,000	12,000	
Total Student Transportation Services	12,300	(300)	12,000	12,000	
Unallocated Benefits:					
Social Security Contributions	64,870	21,119	85,989	85,765	224
T.P.A.F. Contributions – ERIP		42,234	42,234	41,672	562
Health Benefits	1,877,183	(37,028)	1,840,155	1,840,155	
Total Unallocated Benefits	1,942,053	26,325	1,968,378	1,967,592	786
Total Undistributed Expenditures	3,240,081	58,702	3,298,783	3,287,939	10,844
Total Expenditures - Current	10,740,314	19,711	10,760,025	10,374,460	385,565
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		10,816	10,816	10,816	
Total Equipment		10,816	10,816	10,816	
Total Expenditures - School Based	10,740,314	30,527	10,770,841	10,385,276	385,565
Other Financing Sources:					
Transfers In	10,740,314	30,527	10,770,841	10,385,276	385,565
Total Other Financing Sources	10,740,314	30,527	10,770,841	10,385,276	385,565
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, 2016

Christa Mc Auliffe #28	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 607,169	\$ (227,579)	\$ 379,590	\$ 379,590	
Grades 1- 5	3,210,609	297,248	3,507,857	3,489,369	\$ 18,488
Grades 6-8	1,165,082	(67,806)	1,097,276	1,093,958	3,318
Undistributed Instruction:					
Other Salaries of Instruction	205,176		205,176	189,463	15,713
Purchased Professional & Educational Services	5,000	(3,190)	1,810		1,810
Other Purchased Services	5,000	28,039	33,039	29,445	3,594
General Supplies	237,900	8,800	246,700	230,747	15,953
Textbooks	15,000	(15,000)			
Other Objects	16,800	(4,586)	12,214	12,214	
Total Regular Programs	5,467,736	15,926	5,483,662	5,424,786	58,876
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	352,580	(27,802)	324,778	320,232	4,546
Other Salaries of Instruction	193,925	(14,261)	179,664	179,359	305
General Supplies	25,000	(775)	24,225	24,102	123
Total Learning and/or Language Disabilities	571,505	(42,838)	528,667	523,693	4,974
Resource Room/Resource Center:					
Salaries of Teachers	1,174,461	80,794	1,255,255	1,252,355	2,900
Other Salaries of Instruction	41,898	(35,119)	6,779	6,779	
General Supplies	2,000	(155)	1,845	1,845	
Total Resource Room/Resource Center	1,218,359	45,520	1,263,879	1,260,979	2,900
Total Special Education	1,789,864	2,682	1,792,546	1,784,672	7,874
Bilingual Education:					
Salaries of Teachers	163,726	(5,068)	158,658	158,658	
Total Bilingual Education	163,726	(5,068)	158,658	158,658	
School Sponsored Co-curricular Activities:					
Salaries	4,800	480	5,280	5,280	
Total School Sponsored Co-curricular Activities	4,800	480	5,280	5,280	
Total Instruction	7,426,126	14,020	7,440,146	7,373,396	66,750
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,426	3,127	35,553	35,553	
Supplies and Materials	1,000	(1,000)			
Total Attendance and Social Work Services	33,426	2,127	35,553	35,553	
Health Services:					
Salaries	167,780	(3,138)	164,642	164,097	545
Supplies and Materials	2,500	(366)	2,134	2,133	1
Total Health Services	170,280	(3,504)	166,776	166,230	546
Guidance:					
Salaries of Other Professional Staff	222,940	(3,701)	219,239	218,860	379
Supplies and Materials	1,500	(174)	1,326	1,326	
Total Guidance	224,440	(3,875)	220,565	220,186	379

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Christa Mc Auliffe #28	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	\$ 110,160	\$ (4,280)	\$ 105,880	\$ 105,880	
Supplies and Materials	8,000	(246)	7,754	7,687	\$ 67
Total Educational Media/Library Services	118,160	(4,526)	113,634	113,567	67
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	373,300	(6,857)	366,443	364,283	2,160
Salaries of Secretarial and Clerical Assistants	212,989	15,278	228,267	228,267	
Other Salaries	3,140	(140)	3,000	3,000	
Other Purchased Services (400-500 series)	15,000	47	15,047	13,782	1,265
Supplies and Materials	6,500	(1,469)	5,031	5,027	4
Other Objects	1,000	(1,000)			
Total Support Services – School Administration	611,929	5,859	617,788	614,359	3,429
Security					
Salaries	137,280	10,997	148,277	148,277	
General Supplies		6,739	6,739		6,739
Total Security	137,280	17,736	155,016	148,277	6,739
Student Transportation Services:					
Between Home and School) – Vendors	12,000	(1,593)	10,407	7,863	2,544
Total Student Transportation Services	12,000	(1,593)	10,407	7,863	2,544
Unallocated Benefits:					
Social Security Contributions	70,137	22,809	92,946	92,312	634
T.P.A.F. Contributions – ERIP		44,932	44,932	44,371	561
Health Benefits	1,771,878	(59,409)	1,712,469	1,712,468	1
Total Unallocated Benefits	1,842,015	8,332	1,850,347	1,849,151	1,196
Total Undistributed Expenditures	3,149,530	20,556	3,170,086	3,155,186	14,900
Total Expenditures - Current	10,575,656	34,576	10,610,232	10,528,582	81,650
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	5,000	(1,268)	3,732	3,732	
Total Equipment	5,000	(1,268)	3,732	3,732	
Total Expenditures - School Based	10,580,656	33,308	10,613,964	10,532,314	81,650
Other Financing Sources:					
Transfers In	10,580,656	33,308	10,613,964	10,532,314	81,650
Total Other Financing Sources	10,580,656	33,308	10,613,964	10,532,314	81,650
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, 2016**

Gladys Nunnery #29	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 53,565	\$ 112,177	\$ 165,742	\$ 165,742	
Grades 1- 5	1,738,246	(159,994)	1,578,252	1,542,021	\$ 36,231
Undistributed Instruction:					
Other Salaries of Instruction	82,189	(37,000)	45,189	42,846	2,343
Purchased Professional & Educational Services	3,000	(1,525)	1,475	1,475	
Other Purchased Services	18,220	1,221	19,441	19,125	316
General Supplies	79,300	(23,347)	55,953	51,848	4,105
Textbooks		14,306	14,306	13,782	524
Other Objects	8,000	(5,188)	2,812	2,812	
Total Regular Programs	1,982,520	(99,350)	1,883,170	1,839,651	43,519
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	54,726	(43,907)	10,819	10,819	
Total Learning and/or Language Disabilities	54,726	(43,907)	10,819	10,819	
Resource Room/Resource Center:					
Salaries of Teachers	704,812	131,312	836,124	825,296	10,828
Total Resource Room/Resource Center	704,812	131,312	836,124	825,296	10,828
Total Special Education	759,538	87,405	846,943	836,115	10,828
Total Instruction	2,742,058	(11,945)	2,730,113	2,675,766	54,347
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	13,401	1,565	14,966	14,966	
Total Attendance and Social Work Services	13,401	1,565	14,966	14,966	
Health Services:					
Salaries	103,294	(38,903)	64,391		64,391
Supplies and Materials		1,178	1,178	228	950
Total Health Services	103,294	(37,725)	65,569	228	65,341
Guidance:					
Salaries of Other Professional Staff	114,803	(14,044)	100,759	100,759	
Total Guidance	114,803	(14,044)	100,759	100,759	
Educational Media/Library Services:					
Salaries	108,727	(1,947)	106,780	106,780	
Supplies and Materials	8,906	(3,443)	5,463	5,366	97
Total Educational Media/Library Services	117,633	(5,390)	112,243	112,146	97
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	140,300	(221)	140,079	140,079	
Salaries of Secretarial and Clerical Assistants	60,962	18,495	79,457	79,457	
Other Purchased Services (400-500 series)		42	42	42	
Total Support Services – School Administration	201,262	18,316	219,578	219,578	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Gladys Nunnery #29					
Security					
Salaries	\$ 67,223	\$ 10,879	\$ 78,102	\$ 78,102	
General Supplies		3,370	3,370		\$ 3,370
Total Security	67,223	14,249	81,472	78,102	3,370
Student Transportation Services:					
Between Home and School) – Vendors	5,000	1,700	6,700	3,810	2,890
Total Student Transportation Services	5,000	1,700	6,700	3,810	2,890
Unallocated Benefits:					
Social Security Contributions	17,253	18,010	35,263	34,991	272
T.P.A.F. Contributions – ERIP		21,881	21,881	21,506	375
Health Benefits	601,918	11,472	613,390	613,390	
Total Unallocated Benefits	619,171	51,363	670,534	669,887	647
Total Undistributed Expenditures	1,241,787	30,034	1,271,821	1,199,476	72,345
Total Expenditures - Current	3,983,845	18,089	4,001,934	3,875,242	126,692
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	3,700	(3,700)			
Total Equipment	3,700	(3,700)			
Total Expenditures - School Based	3,987,545	14,389	4,001,934	3,875,242	126,692
Other Financing Sources:					
Transfers In	3,987,545	14,389	4,001,934	3,875,242	126,692
Total Other Financing Sources	3,987,545	14,389	4,001,934	3,875,242	126,692
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, 2016**

Alexander D. Sullivan #30	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 477,573	\$ (972)	\$ 476,601	\$ 355,958	\$ 120,643
Grades 1- 5	2,912,062	(55,203)	2,856,859	2,848,870	7,989
Undistributed Instruction:					
Other Salaries of Instruction	129,888	(6,457)	123,431	58,782	64,649
Purchased Professional & Educational Services	25,000		25,000	25,000	
Other Purchased Services	3,600	1,759	5,359	5,342	17
General Supplies	167,984	(37,063)	130,921	127,408	3,513
Textbooks	8,000	35,242	43,242	41,098	2,144
Other Objects	7,950	712	8,662	8,662	
Total Regular Programs	3,732,057	(61,982)	3,670,075	3,471,120	198,955
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers		56	56	56	
Total Cognitive - Mild		56	56	56	
Learning and/or Language Disabilities:					
Salaries of Teachers	183,250	(1,700)	181,550	169,038	12,512
Other Salaries of Instruction	69,748	42,102	111,850	111,664	186
General Supplies	7,500		7,500	7,443	57
Total Learning and/or Language Disabilities	260,498	40,402	300,900	288,145	12,755
Resource Room/Resource Center:					
Salaries of Teachers	927,710	(2,448)	925,262	876,149	49,113
General Supplies	2,000	(2)	1,998	1,997	1
Total Resource Room/Resource Center	929,710	(2,450)	927,260	878,146	49,114
Total Special Education	1,190,208	38,008	1,228,216	1,166,347	61,869
Bilingual Education:					
Salaries of Teachers	868,551	224	868,775	842,528	26,247
Other Salaries of Instruction	38,858	25,098	63,956	39,143	24,813
General Supplies	12,500	(352)	12,148	11,613	535
Textbooks	750	(694)	56	56	
Total Bilingual Education	920,659	24,276	944,935	893,340	51,595
School Sponsored Co-curricular Activities:					
Salaries	9,108	1,772	10,880	10,880	
Total School Sponsored Co-curricular Activities	9,108	1,772	10,880	10,880	
Total Instruction	5,852,032	2,074	5,854,106	5,541,687	312,419
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,608	285	37,893	37,893	
Total Attendance and Social Work Services	37,608	285	37,893	37,893	

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Alexander D. Sullivan #30	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 103,293	\$ (452)	\$ 102,841	\$ 101,480	\$ 1,361
Supplies and Materials	3,000		3,000	2,849	151
Total Health Services	106,293	(452)	105,841	104,329	1,512
Guidance:					
Salaries of Other Professional Staff	218,240	(2,229)	216,011	201,600	14,411
Purchased Professional - Educational Services	700	(420)	280	280	
Supplies and Materials	600		600	600	
Total Guidance	219,540	(2,649)	216,891	202,480	14,411
Educational Media/Library Services:					
Salaries	103,293	(813)	102,480	102,480	
Supplies and Materials	5,000	(131)	4,869	4,724	145
Total Educational Media/Library Services	108,293	(944)	107,349	107,204	145
Instructional Staff Training Services:					
Supplies and Materials	1,000		1,000	1,000	
Total Instructional Staff Training Services	1,000		1,000	1,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	294,600	(26,767)	267,833	267,833	
Salaries of Secretarial and Clerical Assistants	175,855	3,524	179,379	179,379	
Other Salaries	2,740	10	2,750	2,750	
Other Purchased Services (400-500 series)	2,600	(201)	2,399	2,270	129
Supplies and Materials	5,500	60	5,560	5,559	1
Other Objects	200	35	235	235	
Total Support Services – School Administration	481,495	(23,339)	458,156	458,026	130
Security					
Salaries	137,480	(7,587)	129,893	129,893	
General Supplies		8,424	8,424		8,424
Total Security	137,480	837	138,317	129,893	8,424
Student Transportation Services:					
Between Home and School) – Vendors	6,200		6,200	4,725	1,475
Total Student Transportation Services	6,200		6,200	4,725	1,475
Unallocated Benefits:					
Social Security Contributions	46,282	13,929	60,211	59,980	231
T.P.A.F. Contributions – ERIP		33,260	33,260	32,891	369
Health Benefits	1,256,016	335	1,256,351	1,256,351	
Total Unallocated Benefits	1,302,298	47,524	1,349,822	1,349,222	600
Total Undistributed Expenditures	2,400,207	21,262	2,421,469	2,394,772	26,697
Total Expenditures - Current	8,252,239	23,336	8,275,575	7,936,459	339,116
Total Expenditures - School Based	8,252,239	23,336	8,275,575	7,936,459	339,116
Other Financing Sources:					
Transfers In	8,252,239	23,336	8,275,575	7,936,459	339,116
Total Other Financing Sources	8,252,239	23,336	8,275,575	7,936,459	339,116
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, 2016

Anthony J. Infante #31	Original		Final		Variance
Current:	Budget	Transfers	Budget	Expenditures	
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,740	\$ (11,352)	\$ 189,388	\$ 171,875	\$ 17,513
Grades 1- 5	1,012,700	788	1,013,488	896,934	116,554
Undistributed Instruction:					
Purchased Professional & Educational Services	500	(500)			
Other Purchased Services	500	2,124	2,624	2,573	51
General Supplies	19,720	1,779	21,499	20,309	1,190
Textbooks	1,500	(1,500)			
Other Objects	2,000	(582)	1,418	1,418	
Total Regular Programs	1,237,660	(9,243)	1,228,417	1,093,109	135,308
Instruction - Special Education:					
Cognitive - Moderate:					
General Supplies	800		800	800	
Other Objects	760	(412)	348	348	
Total Cognitive - Moderate	1,560	(412)	1,148	1,148	
Resource Room/Resource Center:					
Salaries of Teachers	537,844	26,314	564,158	564,158	
Other Salaries of Instruction	28,107	(28,107)			
Total Resource Room/Resource Center	565,951	(1,793)	564,158	564,158	
Autism:					
Salaries of Teachers	313,952	(3,344)	310,608	305,304	5,304
Other Salaries of Instruction	364,092	4,777	368,869	364,251	4,618
General Supplies	7,400	(1)	7,399	7,399	
Total Autism	685,444	1,432	686,876	676,954	9,922
Total Special Education	1,252,955	(773)	1,252,182	1,242,260	9,922
Bilingual Education:					
Salaries of Teachers	106,727	(160)	106,567	104,781	1,786
General Supplies	200	(8)	192	192	
Total Bilingual Education	106,927	(168)	106,759	104,973	1,786
Total Instruction	2,597,542	(10,184)	2,587,358	2,440,342	147,016
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	200	(200)			
Total Attendance and Social Work Services	200	(200)			
Health Services:					
Salaries	103,293	(15,505)	87,788	87,788	
Supplies and Materials	700	70	770	770	
Total Health Services	103,993	(15,435)	88,558	88,558	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Anthony J. Infante #31	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 107,670	\$ (1,760)	\$ 105,910	\$ 105,910	
Total Guidance	107,670	(1,760)	105,910	105,910	
Educational Media/Library Services:					
Salaries	115,560	(2,079)	113,481	113,481	
Supplies and Materials	500	(83)	417	417	
Total Educational Media/Library Services	116,060	(2,162)	113,898	113,898	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	153,560	(630)	152,930	152,750	\$ 180
Salaries of Secretarial and Clerical Assistants	50,273	8,757	59,030	59,030	
Other Salaries	3,000		3,000	3,000	
Supplies and Materials	7,000	(1,595)	5,405	5,401	4
Total Support Services – School Administration	213,833	6,532	220,365	220,181	184
Security					
Salaries	75,264	10,715	85,979	85,979	
General Supplies		3,370	3,370		3,370
Total Security	75,264	14,085	89,349	85,979	3,370
Student Transportation Services:					
Between Home and School) – Vendors	1,500		1,500	1,420	80
Total Student Transportation Services	1,500		1,500	1,420	80
Unallocated Benefits:					
Social Security Contributions	39,421	(6,504)	32,917	32,604	313
T.P.A.F. Contributions – ERIP		5,700	5,700	5,700	
Health Benefits	741,697	14,344	756,041	756,041	
Total Unallocated Benefits	781,118	13,540	794,658	794,345	313
Total Undistributed Expenditures	1,399,638	14,600	1,414,238	1,410,291	3,947
Total Expenditures - Current	3,997,180	4,416	4,001,596	3,850,633	150,963
Total Expenditures - School Based	3,997,180	4,416	4,001,596	3,850,633	150,963
Other Financing Sources:					
Transfers In	3,997,180	4,416	4,001,596	3,850,633	150,963
Total Other Financing Sources	3,997,180	4,416	4,001,596	3,850,633	150,963
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, 2016

Dr. Paul Rafalides #33	Original		Final		Variance
Current:	Budget	Transfers	Budget	Expenditures	
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 275,790	\$ (54,189)	\$ 221,601	\$ 221,601	
Grades 1- 5	1,548,782	12,766	1,561,548	1,584,746	\$ (23,198)
Undistributed Instruction:					
Other Salaries of Instruction	115,995	62,661	178,656	178,656	
Other Purchased Services	20,000	3,502	23,502	22,938	564
General Supplies	98,010	(9,739)	88,271	86,394	1,877
Textbooks	7,922	7,922	7,922	7,557	365
Other Objects	4,750	(1,390)	3,360	3,360	
Total Regular Programs	2,063,327	21,533	2,084,860	2,105,252	(20,392)
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	86,002	(71,510)	14,492	14,492	
Total Learning and/or Language Disabilities	86,002	(71,510)	14,492	14,492	
Auditory Impairments:					
Salaries of Teachers	106,727	(106,727)			
Total Auditory Impairments	106,727	(106,727)			
Resource Room/Resource Center:					
Salaries of Teachers	272,814	178,721	451,535	451,535	
Total Resource Room/Resource Center	272,814	178,721	451,535	451,535	
Autism:					
Salaries of Teachers	106,727	(88,315)	18,412	18,412	
Total Autism	106,727	(88,315)	18,412	18,412	
Total Special Education	572,270	(87,831)	484,439	484,439	
Bilingual Education:					
Salaries of Teachers	256,322	(16,106)	240,216	240,216	
Other Salaries of Instruction		3,895	3,895	3,895	
General Supplies	300		300	300	
Total Bilingual Education	256,622	(12,211)	244,411	244,411	
Total Instruction	2,892,219	(78,509)	2,813,710	2,834,102	(20,392)
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	10,547	770	11,317	11,317	
Total Attendance and Social Work Services	10,547	770	11,317	11,317	
Health Services:					
Salaries	107,726	2,835	110,561	110,561	
Supplies and Materials	1,800	544	2,344	2,344	
Total Health Services	109,526	3,379	112,905	112,905	

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Dr. Paul Rafalides #33	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 116,236	\$ (2,106)	\$ 114,130	\$ 114,130	
Supplies and Materials	200	(200)			
Total Guidance	116,436	(2,306)	114,130	114,130	
Educational Media/Library Services:					
Salaries	94,013	(10,553)	83,460	83,460	
Supplies and Materials	1,500	(481)	1,019	1,019	
Total Educational Media/Library Services	95,513	(11,034)	84,479	84,479	
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,000		4,000	4,000	
Total Instructional Staff Training Services	4,000		4,000	4,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Di	156,500	(347)	156,153	156,153	
Salaries of Secretarial and Clerical Assistants	117,883	1,585	119,468	119,468	
Other Salaries	2,200		2,200	2,200	
Other Purchased Services (400-500 series)	1,200	(66)	1,134	1,134	
Supplies and Materials	1,000	8	1,008	1,008	
Total Support Services – School Administration	278,783	1,180	279,963	279,963	
Security					
Salaries	75,264	8,056	83,320	83,320	
General Supplies		3,370	3,370		\$ 3,370
Total Security	75,264	11,426	86,690	83,320	3,370
Student Transportation Services:					
Between Home and School) – Vendors	4,000	222	4,222	4,222	
Total Student Transportation Services	4,000	222	4,222	4,222	
Unallocated Benefits:					
Social Security Contributions	25,930	14,062	39,992	39,931	61
T.P.A.F. Contributions – ERIP		17,216	17,216	16,738	478
Health Benefits	619,803	56,380	676,183	676,183	
Total Unallocated Benefits	645,733	87,658	733,391	732,852	539
Total Undistributed Expenditures	1,339,802	91,295	1,431,097	1,427,188	3,909
Total Expenditures - Current	4,232,021	12,786	4,244,807	4,261,290	(16,483)
Total Expenditures - School Based	4,232,021	12,786	4,244,807	4,261,290	(16,483)
Other Financing Sources:					
Transfers In	4,232,021	12,786	4,244,807	4,261,290	(16,483)
Total Other Financing Sources	4,232,021	12,786	4,244,807	4,261,290	(16,483)
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, 2016

Public School #34	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 132,717	\$ 532	\$ 133,249	\$ 104,088	\$ 29,161
Grades 1- 5	2,138,335	(30,590)	2,107,745	1,786,145	321,600
Grades 6-8	766,816	(1,260)	765,556	677,899	87,657
Undistributed Instruction:					
Other Salaries of Instruction	174,325	(43,000)	131,325	54,120	77,205
Purchased Professional & Educational Services	8,000	(8,000)			
Other Purchased Services	2,038	(1,333)	705	705	
General Supplies	87,153	11,697	98,850	83,369	15,481
Textbooks	15,160	21,262	36,422	23,960	12,462
Other Objects	15,747	(7,833)	7,914	7,914	
Total Regular Programs	3,340,291	(58,525)	3,281,766	2,738,200	543,566
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	179,850	7,438	187,288	185,795	1,493
Other Salaries of Instruction	41,248	33,400	74,648	73,754	894
General Supplies	3,000	(182)	2,818	2,818	
Total Learning and/or Language Disabilities	224,098	40,656	264,754	262,367	2,387
Behavioral Disabilities:					
Salaries of Teachers		112	112	112	
Total Behavioral Disabilities		112	112	112	
Resource Room/Resource Center:					
Salaries of Teachers	723,408	(6,858)	716,550	692,304	24,246
Other Salaries of Instruction		28,000	28,000	26,396	1,604
Total Resource Room/Resource Center	723,408	21,142	744,550	718,700	25,850
Autism:					
Salaries of Teachers	269,019		269,019	267,338	1,681
Other Salaries of Instruction	185,950	(19,000)	166,950	135,336	31,614
Total Autism	454,969	(19,000)	435,969	402,674	33,295
Total Special Education	1,402,475	42,910	1,445,385	1,383,853	61,532
Total Instruction	4,742,766	(15,615)	4,727,151	4,122,053	605,098
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	29,339	3,289	32,628	32,628	
Total Attendance and Social Work Services	29,339	3,289	32,628	32,628	
Health Services:					
Salaries	106,727	(1,946)	104,781	104,781	
Total Health Services	106,727	(1,946)	104,781	104,781	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Public School #34	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 120,237	\$ 78,087	\$ 198,324	\$ 198,324	
Total Guidance	120,237	78,087	198,324	198,324	
Educational Media/Library Services:					
Salaries	106,727	(947)	105,780	105,780	
Supplies and Materials	5,000	(14)	4,986	4,986	
Total Educational Media/Library Services	111,727	(961)	110,766	110,766	
Instructional Staff Training Services:					
Purchased Professional –Education Services	12,000	(4,000)	8,000	8,000	
Total Instructional Staff Training Services	12,000	(4,000)	8,000	8,000	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	263,300	(1,393)	261,907	261,907	
Salaries of Secretarial and Clerical Assistants	117,883	(16,115)	101,768	101,768	
Other Salaries	9,840		9,840	9,840	
Other Purchased Services (400-500 series)		4,715	4,715	3,159	\$ 1,556
Supplies and Materials	27,000	202	27,202	26,845	357
Total Support Services – School Administration	418,023	(12,591)	405,432	403,519	1,913
Security					
Salaries	136,780	43,190	179,970	179,970	
General Supplies		8,424	8,424		8,424
Total Security	136,780	51,614	188,394	179,970	8,424
Student Transportation Services:					
Between Home and School) – Vendors	12,000	(508)	11,492	8,783	2,709
Total Student Transportation Services	12,000	(508)	11,492	8,783	2,709
Unallocated Benefits:					
Social Security Contributions	53,235	7,654	60,889	60,888	1
T.P.A.F. Contributions – ERIP		21,951	21,951	21,553	398
Health Benefits	1,143,542	(78,199)	1,065,343	1,065,343	
Total Unallocated Benefits	1,196,777	(48,594)	1,148,183	1,147,784	399
Total Undistributed Expenditures	2,143,610	64,390	2,208,000	2,194,555	13,445
Total Expenditures - Current	6,886,376	48,775	6,935,151	6,316,608	618,543
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	8,000	(8,000)			
Total Equipment	8,000	(8,000)			
Total Expenditures - School Based	6,894,376	40,775	6,935,151	6,316,608	618,543
Other Financing Sources:					
Transfers In	6,894,376	40,775	6,935,151	6,316,608	618,543
Total Other Financing Sources	6,894,376	40,775	6,935,151	6,316,608	618,543
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, 2016

Rafael De J. Cordero #37	Original		Final		Variance
Current:	Budget	Transfers	Budget	Expenditures	
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 389,424	\$ (16,104)	\$ 373,320	\$ 358,608	\$ 14,712
Grades 1- 5	2,303,188	(52,131)	2,251,057	2,197,450	53,607
Grades 6-8	826,114	55,791	881,905	813,641	68,264
Undistributed Instruction:					
Other Salaries of Instruction	84,571	(28,896)	55,675	18,393	37,282
Other Purchased Services	8,000	(1,108)	6,892	6,888	4
General Supplies	81,057	3,141	84,198	76,870	7,328
Textbooks	1,654	(10)	1,644	1,643	1
Other Objects	7,500	(806)	6,694	6,664	30
Total Regular Programs	3,701,508	(40,123)	3,661,385	3,480,157	181,228
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	251,292	(162,154)	89,138	69,607	19,531
General Supplies	3,400	134	3,534	3,333	201
Total Learning and/or Language Disabilities	254,692	(162,020)	92,672	72,940	19,732
Behavioral Disabilities:					
Salaries of Teachers	53,565		53,565	53,284	281
Other Salaries of Instruction		32,000	32,000	29,967	2,033
Total Behavioral Disabilities	53,565	32,000	85,565	83,251	2,314
Resource Room/Resource Center:					
Salaries of Teachers	1,068,375	6,766	1,075,141	1,073,819	1,322
Other Salaries of Instruction	28,665	(28,665)			
General Supplies	500		500	488	12
Total Resource Room/Resource Center	1,097,540	(21,899)	1,075,641	1,074,307	1,334
Autism:					
Salaries of Teachers	433,751	87,329	521,080	521,080	
Other Salaries of Instruction	202,875	96,752	299,627	298,587	1,040
General Supplies	5,401		5,401	5,054	347
Total Autism	642,027	184,081	826,108	824,721	1,387
Total Special Education	2,047,824	32,162	2,079,986	2,055,219	24,767
Total Instruction	5,749,332	(7,961)	5,741,371	5,535,376	205,995
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	38,208	285	38,493	38,493	
Total Attendance and Social Work Services	38,208	285	38,493	38,493	
Health Services:					
Salaries	106,727	2,853	109,580	109,580	
Supplies and Materials	900		900	900	
Total Health Services	107,627	2,853	110,480	110,480	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Rafael De J. Cordero #37	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 225,373	\$ 7,787	\$ 233,160	\$ 233,160	
Supplies and Materials	200		200	200	
Total Guidance	225,573	7,787	233,360	233,360	
Educational Media/Library Services:					
Salaries	103,293	6,722	110,015	110,015	
Supplies and Materials	1,000		1,000	1,000	
Total Educational Media/Library Services	104,293	6,722	111,015	111,015	
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	293,320	(929)	292,391	291,671	\$ 720
Salaries of Secretarial and Clerical Assistants	123,583	2,045	125,628	124,994	634
Other Purchased Services (400-500 series)	16,500	4,518	21,018	13,936	7,082
Supplies and Materials	3,000	75	3,075	3,075	
Total Support Services – School Administration	436,403	5,709	442,112	433,676	8,436
Security					
Salaries	113,450	(9,722)	103,728	103,728	
General Supplies		6,739	6,739		6,739
Total Security	113,450	(2,983)	110,467	103,728	6,739
Student Transportation Services:					
Between Home and School) – Vendors	5,000	61	5,061	4,624	437
Total Student Transportation Services	5,000	61	5,061	4,624	437
Unallocated Benefits:					
Social Security Contributions	54,470	21,581	76,051	75,627	424
T.P.A.F. Contributions – ERIP		19,849	19,849	19,297	552
Health Benefits	1,336,877	(27,780)	1,309,097	1,309,097	
Total Unallocated Benefits	1,391,347	13,650	1,404,997	1,404,021	976
Total Undistributed Expenditures	2,421,901	34,084	2,455,985	2,439,397	16,588
Total Expenditures - Current	8,171,233	26,123	8,197,356	7,974,773	222,583
Total Expenditures - School Based	8,171,233	26,123	8,197,356	7,974,773	222,583
Other Financing Sources:					
Transfers In	8,171,233	26,123	8,197,356	7,974,773	222,583
Total Other Financing Sources	8,171,233	26,123	8,197,356	7,974,773	222,583
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, 2016

James F. Murray #38	Original		Final		Variance
	Budget	Transfers	Budget	Expenditures	
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 178,850	\$ 56,489	\$ 235,339	\$ 231,753	\$ 3,586
Grades 1- 5	3,142,529	(56,489)	3,086,040	2,829,890	256,150
Grades 6-8	1,071,245	(9,357)	1,061,888	956,001	105,887
Undistributed Instruction:					
Other Salaries of Instruction	321,036	1	321,037	264,551	56,486
Purchased Professional & Educational Services	36,000	(3,000)	33,000	33,000	
Other Purchased Services	14,830	(3,886)	10,944	7,813	3,131
General Supplies	177,500	21,391	198,891	192,491	6,400
Textbooks	37,300	(9,127)	28,173	26,741	1,432
Other Objects	9,600	(1,356)	8,244	5,909	2,335
Total Regular Programs	4,988,890	(5,334)	4,983,556	4,548,149	435,407
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	177,850	(84,599)	93,251	37,417	55,834
Other Salaries of Instruction	41,095	(31,569)	9,526	9,526	
Total Learning and/or Language Disabilities	218,945	(116,168)	102,777	46,943	55,834
Behavioral Disabilities:					
Salaries of Teachers		77,047	77,047	77,047	
Other Salaries of Instruction		27,000	27,000	23,610	3,390
Total Behavioral Disabilities		104,047	104,047	100,657	3,390
Resource Room/Resource Center:					
Salaries of Teachers	1,033,678	12,626	1,046,304	1,039,887	6,417
Other Salaries of Instruction		84	84	84	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	1,034,678	11,710	1,046,388	1,039,971	6,417
Total Special Education	1,253,623	(411)	1,253,212	1,187,571	65,641
Bilingual Education:					
Salaries of Teachers	163,726	(589)	163,137	161,958	1,179
General Supplies	300	(300)			
Total Bilingual Education	164,026	(889)	163,137	161,958	1,179
School Sponsored Co-curricular Activities:					
Salaries	10,763	9,357	20,120	20,120	
Total School Sponsored Co-curricular Activities	10,763	9,357	20,120	20,120	
Total Instruction	6,417,302	2,723	6,420,025	5,917,798	502,227
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	32,426		32,426	16,960	15,466
Total Attendance and Social Work Services	32,426		32,426	16,960	15,466

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

James F. Murray #38	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 108,694	\$ 843	\$ 109,537	\$ 109,537	
Supplies and Materials	1,000	(95)	905	905	
Total Health Services	109,694	748	110,442	110,442	
Guidance:					
Salaries of Other Professional Staff	179,051	(2,075)	176,976	145,655	\$ 31,321
Supplies and Materials	400	(400)			
Total Guidance	179,451	(2,475)	176,976	145,655	31,321
Educational Media/Library Services:					
Salaries	86,002	(449)	85,553	72,460	13,093
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	87,002	(1,449)	85,553	72,460	13,093
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	368,511	14,337	382,848	382,848	
Salaries of Secretarial and Clerical Assistants	144,864	(15,282)	129,582	107,211	22,371
Other Salaries	2,790	180	2,970	2,970	
Other Purchased Services (400-500 series)	600		600	503	97
Supplies and Materials	3,000	(2,350)	650	650	
Total Support Services – School Administration	519,765	(3,115)	516,650	494,182	22,468
Security					
Salaries	61,917	5,946	67,863	67,863	
General Supplies		6,739	6,739		6,739
Total Security	61,917	12,685	74,602	67,863	6,739
Student Transportation Services:					
Between Home and School) – Vendors	8,800	88	8,888	7,552	1,336
Total Student Transportation Services	8,800	88	8,888	7,552	1,336
Unallocated Benefits:					
Social Security Contributions	50,426	16,336	66,762	65,103	1,659
T.P.A.F. Contributions – ERIP		33,021	33,021	31,886	1,135
Health Benefits	1,425,380	(28,188)	1,397,192	1,397,190	2
Total Unallocated Benefits	1,475,806	21,169	1,496,975	1,494,179	2,796
Total Undistributed Expenditures	2,474,861	27,651	2,502,512	2,409,293	93,219
Total Expenditures - Current	8,892,163	30,374	8,922,537	8,327,091	595,446
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	12,000	(6,544)	5,456	5,456	
Total Equipment	12,000	(6,544)	5,456	5,456	
Total Expenditures - School Based	8,904,163	23,830	8,927,993	8,332,547	595,446
Other Financing Sources:					
Transfers In	8,904,163	23,830	8,927,993	8,332,547	595,446
Total Other Financing Sources	8,904,163	23,830	8,927,993	8,332,547	595,446
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, 2016**

Dr. Charles P. Deffucio #39	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 147,578	\$ 56	\$ 147,634	\$ 102,256	\$ 45,378
Grades 1 - 5	1,671,031	3,096	1,674,127	1,625,378	48,749
Grades 6-8	609,428	(307)	609,121	589,955	19,166
Undistributed Instruction:					
Other Salaries of Instruction	125,335	(33,440)	91,895	55,060	36,835
Other Purchased Services	3,000	2,392	5,392	5,390	2
General Supplies	76,784	13,556	90,340	80,791	9,549
Textbooks	1,250	(1,250)			
Other Objects	8,750	(2,261)	6,489	6,489	
Total Regular Programs	2,643,156	(18,158)	2,624,998	2,465,319	159,679
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	103,294	(14,570)	88,724	58,332	30,392
Other Salaries of Instruction		35,664	35,664	35,664	
Total Learning and/or Language Disabilities	103,294	21,094	124,388	93,996	30,392
Behavioral Disabilities:					
Salaries of Teachers		28	28	28	
Total Behavioral Disabilities		28	28	28	
Resource Room/Resource Center:					
Salaries of Teachers	791,493	40,050	831,543	827,626	3,917
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	792,493	39,050	831,543	827,626	3,917
Autism:					
Salaries of Teachers	503,029		503,029	483,069	19,960
Other Salaries of Instruction	247,078	(25,556)	221,522	205,339	16,183
General Supplies	1,500	(75)	1,425	1,425	
Total Autism	751,607	(25,631)	725,976	688,408	37,568
Total Special Education	1,647,394	34,541	1,681,935	1,610,058	71,877
School Sponsored Co-curricular Activities:					
Salaries		2,160	2,160	2,160	
Total School Sponsored Co-curricular Activities		2,160	2,160	2,160	
Total Instruction	4,290,550	18,543	4,309,093	4,077,537	231,556
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	38,208	333	38,541	38,493	48
Total Attendance and Social Work Services	38,208	333	38,541	38,493	48
Health Services:					
Salaries	106,993	(1,533)	105,460	105,460	
Supplies and Materials	1,750	(937)	813	813	
Total Health Services	108,743	(2,470)	106,273	106,273	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Dr. Charles P. Deffucio #39	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 112,837	\$ (2,107)	\$ 110,730	\$ 110,730	
Supplies and Materials	1,500	(1,500)			
Total Guidance	114,337	(3,607)	110,730	110,730	
Educational Media/Library Services:					
Salaries	104,293	(1,813)	102,480	102,480	
Supplies and Materials	4,000	(4,000)			
Total Educational Media/Library Services	108,293	(5,813)	102,480	102,480	
Instructional Staff Training Services:					
Purchased Professional –Education Services	8,000	(2,849)	5,151	4,000	\$ 1,151
Total Instructional Staff Training Services	8,000	(2,849)	5,151	4,000	1,151
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Director	259,700	667	260,367	260,367	
Salaries of Secretarial and Clerical Assistants	99,500	(17,140)	82,360	62,830	19,530
Other Salaries	4,050	(48)	4,002	4,002	
Other Purchased Services (400-500 series)	11,000	(148)	10,852	10,394	458
Supplies and Materials	4,000	(4,000)			
Total Support Services – School Administration	378,250	(20,669)	357,581	337,593	19,988
Security					
Salaries	111,495	16,688	128,183	126,266	1,917
General Supplies		5,054	5,054		5,054
Total Security	111,495	21,742	133,237	126,266	6,971
Student Transportation Services:					
Between Home and School) – Vendors	5,000	610	5,610	5,460	150
Total Student Transportation Services	5,000	610	5,610	5,460	150
Unallocated Benefits:					
Social Security Contributions	49,455	9,095	58,550	50,969	7,581
T.P.A.F. Contributions – ERIP		18,558	18,558	18,088	470
Health Benefits	905,816	(21,528)	884,288	884,287	1
Total Unallocated Benefits	955,271	6,125	961,396	953,344	8,052
Total Undistributed Expenditures	1,827,597	(6,598)	1,820,999	1,784,639	36,360
Total Expenditures - Current	6,118,147	11,945	6,130,092	5,862,176	267,916
Total Expenditures - School Based	6,118,147	11,945	6,130,092	5,862,176	267,916
Other Financing Sources:					
Transfers In	6,118,147	11,945	6,130,092	5,862,176	267,916
Total Other Financing Sources	6,118,147	11,945	6,130,092	5,862,176	267,916
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, 2016

Ezra L. Nolan #40	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,505,134	\$ 2,321	\$ 1,507,455	\$ 1,362,817	\$ 144,638
Undistributed Instruction:					
Other Purchased Services	15,000	619	15,619	9,769	5,850
General Supplies	50,500	(2,320)	48,180	43,614	4,566
Other Objects	15,750		15,750	12,856	2,894
Total Regular Programs	1,586,384	620	1,587,004	1,429,056	157,948
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers		56	56	56	
Total Cognitive - Mild		56	56	56	
Learning and/or Language Disabilities:					
Salaries of Teachers	168,569		168,569	142,458	26,111
Other Salaries of Instruction	82,496	427	82,923	43,777	39,146
General Supplies	500		500	349	151
Total Learning and/or Language Disabilities	251,565	427	251,992	186,584	65,408
Behavioral Disabilities:					
Salaries of Teachers	168,570		168,570	155,885	12,685
Other Salaries of Instruction	41,248	30,545	71,793	71,006	787
General Supplies	500		500	500	
Total Behavioral Disabilities	210,318	30,545	240,863	227,391	13,472
Multiple Disabilities:					
Salaries of Teachers		28	28	28	
Total Multiple Disabilities		28	28	28	
Resource Room/Resource Center:					
Salaries of Teachers	904,922	(31,056)	873,866	639,644	234,222
Other Salaries of Instruction	41,095		41,095	9,738	31,357
General Supplies	500		500	200	300
Total Resource Room/Resource Center	946,517	(31,056)	915,461	649,582	265,879
Total Special Education	1,408,400		1,408,400	1,063,641	344,759
Bilingual Education:					
Other Salaries of Instruction	36,693		36,693	5,208	31,485
General Supplies	1,500		1,500	1,434	66
Total Bilingual Education	38,193		38,193	6,642	31,551
Total Instruction	3,032,977	620	3,033,597	2,499,339	534,258
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialist	13,401	1,566	14,967	14,967	
Total Attendance and Social Work Services	13,401	1,566	14,967	14,967	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Ezra L. Nolan #40	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 106,727		\$ 106,727	\$ 104,808	\$ 1,919
Supplies and Materials	1,000		1,000	864	136
Total Health Services	107,727		107,727	105,672	2,055
Guidance:					
Salaries of Other Professional Staff	220,239	\$ (1,000)	219,239	111,667	107,572
Total Guidance	220,239	(1,000)	219,239	111,667	107,572
Educational Media/Library Services:					
Salaries	53,143		53,143		53,143
Total Educational Media/Library Services	53,143		53,143		53,143
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	377,911	(566)	377,345	246,346	130,999
Salaries of Secretarial and Clerical Assistants	164,050		164,050	120,993	43,057
Other Purchased Services (400-500 series)		250	250	250	
Total Support Services – School Administration	541,961	(316)	541,645	367,589	174,056
Security					
Salaries	86,702		86,702	72,339	14,363
General Supplies		6,739	6,739		6,739
Total Security	86,702	6,739	93,441	72,339	21,102
Student Transportation Services:					
Between Home and School) – Vendors	5,000	1,280	6,280	5,468	812
Total Student Transportation Services	5,000	1,280	6,280	5,468	812
Unallocated Benefits:					
Social Security Contributions	34,622	4,772	39,394	35,117	4,277
T.P.A.F. Contributions – ERIP		9,650	9,650	9,282	368
Health Benefits	732,857	(14,786)	718,071	718,070	1
Total Unallocated Benefits	767,479	(364)	767,115	762,469	4,646
Total Undistributed Expenditures	1,795,652	7,905	1,803,557	1,440,171	363,386
Total Expenditures - Current	4,828,629	8,525	4,837,154	3,939,510	897,644
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	20,000	(550)	19,450	11,644	7,806
Total Equipment	20,000	(550)	19,450	11,644	7,806
Total Expenditures - School Based	4,848,629	7,975	4,856,604	3,951,154	905,450
Other Financing Sources:					
Transfers In	4,848,629	7,975	4,856,604	3,951,154	905,450
Total Other Financing Sources	4,848,629	7,975	4,856,604	3,951,154	905,450
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, 2016**

Fred W. Martin Center for the Arts #41	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 124,689	\$ (31,692)	\$ 92,997	\$ 69,289	\$ 23,708
Grades 1- 5	392,428	107,156	499,584	499,452	132
Grades 6-8	1,292,849	(155,926)	1,136,923	935,638	201,285
Undistributed Instruction:					
Other Salaries of Instruction	51,150	61,931	113,081	108,232	4,849
Purchased Professional & Educational Services	4,000	(1,000)	3,000	3,000	
Other Purchased Services	7,000	11,059	18,059	16,258	1,801
General Supplies	43,879	(428)	43,451	33,789	9,662
Other Objects	15,150	(3,573)	11,577	11,577	
Total Regular Programs	1,931,145	(12,473)	1,918,672	1,677,235	241,437
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	193,938		193,938	140,986	52,952
Other Salaries of Instruction	41,248	41,450	82,698	82,698	
Other Purchased Services	1,000	2,000	3,000	2,993	7
General Supplies	4,000	(4)	3,996	3,990	6
Total Learning and/or Language Disabilities	240,186	43,446	283,632	230,667	52,965
Behavioral Disabilities:					
Other Salaries of Instruction		23,320	23,320	15,153	8,167
Total Behavioral Disabilities		23,320	23,320	15,153	8,167
Resource Room/Resource Center:					
Salaries of Teachers	710,189	(13,907)	696,282	696,282	
Other Salaries of Instruction	73,385	(61,055)	12,330	12,330	
General Supplies	4,000		4,000	4,000	
Total Resource Room/Resource Center	787,574	(74,962)	712,612	712,612	
Autism:					
Salaries of Teachers	169,569	(12,823)	156,746	112,895	43,851
Other Salaries of Instruction	36,693	37,500	74,193	71,906	2,287
General Supplies	1,000		1,000	1,000	
Total Autism	207,262	24,677	231,939	185,801	46,138
Total Special Education	1,235,022	16,481	1,251,503	1,144,233	107,270
School Sponsored Co-curricular Activities:					
Salaries	10,000		10,000	10,000	
Total School Sponsored Co-curricular Activities	10,000		10,000	10,000	
Total Instruction	3,176,167	4,008	3,180,175	2,831,468	348,707
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	37,608	535	38,143	38,143	
Supplies and Materials	500		500	500	
Total Attendance and Social Work Services	38,108	535	38,643	38,643	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Fred W. Martin Center for the Arts #41	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 103,294	\$ 1,526	\$ 104,820	\$ 104,820	
Supplies and Materials	1,000		1,000	984	\$ 16
Total Health Services	104,294	1,526	105,820	105,804	16
Guidance:					
Salaries of Other Professional Staff	214,806	(23,127)	191,679	186,100	5,579
Supplies and Materials	1,000		1,000	962	38
Total Guidance	215,806	(23,127)	192,679	187,062	5,617
Educational Media/Library Services:					
Salaries	53,143	3,644	56,787	56,787	
Other Purchased Services	24,500	190	24,690	17,455	7,235
Supplies and Materials	1,000		1,000	1,000	
Total Educational Media/Library Services	78,643	3,834	82,477	75,242	7,235
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	291,500	653	292,153	291,343	810
Salaries of Secretarial and Clerical Assistants	115,433	3,265	118,698	118,698	
Other Salaries	3,400		3,400	3,400	
Other Purchased Services (400-500 series)	5,000		5,000	3,126	1,874
Supplies and Materials	5,000		5,000	5,000	
Total Support Services – School Administration	420,333	3,918	424,251	416,567	7,684
Security					
Salaries	137,462	15,577	153,039	153,039	
General Supplies	250	8,424	8,674	248	8,426
Total Security	137,712	24,001	161,713	153,287	8,426
Student Transportation Services:					
Between Home and School) – Vendors	12,500	154	12,654	10,022	2,632
Total Student Transportation Services	12,500	154	12,654	10,022	2,632
Unallocated Benefits:					
Social Security Contributions	38,961	13,238	52,199	52,188	11
T.P.A.F. Contributions – ERIP		15,383	15,383	14,921	462
Health Benefits	960,573	(26,545)	934,028	934,028	
Total Unallocated Benefits	999,534	2,076	1,001,610	1,001,137	473
Total Undistributed Expenditures	2,006,930	12,917	2,019,847	1,987,764	32,083
Total Expenditures - Current	5,183,097	16,925	5,200,022	4,819,232	380,790
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		9,667	9,667	9,667	
Total Equipment		9,667	9,667	9,667	
Total Expenditures - School Based	5,183,097	26,592	5,209,689	4,828,899	380,790
Other Financing Sources:					
Transfers In	5,183,097	26,592	5,209,689	4,828,899	380,790
Total Other Financing Sources	5,183,097	26,592	5,209,689	4,828,899	380,790
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, 2016

Liberty High School #45	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,626,349		\$ 1,626,349	\$ 1,500,671	\$ 125,678
Undistributed Instruction:					
Purchased Professional & Educational Services	5,000	\$ (2,850)	2,150	2,150	
Other Purchased Services	5,000	15,873	20,873	10,361	10,512
General Supplies	27,475	1,921	29,396	29,007	389
Textbooks	19,000	(6,765)	12,235	11,513	722
Other Objects	2,625	455	3,080	2,645	435
Total Regular Programs	1,685,449	8,634	1,694,083	1,556,347	137,736
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	421,041		421,041	373,360	47,681
Other Salaries of Instruction	36,693		36,693	34,720	1,973
Total Resource Room/Resource Center	457,734		457,734	408,080	49,654
Total Special Education	457,734		457,734	408,080	49,654
School Sponsored Co-curricular Activities:					
Salaries					
	12,000	10,200	22,200	22,200	
Total School Sponsored Co-curricular Activities	12,000	10,200	22,200	22,200	
Total Instruction	2,155,183	18,834	2,174,017	1,986,627	187,390
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries					
		15,000	15,000	14,844	156
Total Attendance and Social Work Services		15,000	15,000	14,844	156
Health Services:					
Salaries					
	103,294		103,294	101,482	1,812
Supplies and Materials					
	800	(95)	705	705	
Total Health Services	104,094	(95)	103,999	102,187	1,812
Guidance:					
Salaries of Other Professional Staff					
	197,914	(19,467)	178,447	71,061	107,386
Other Salaries					
	103,293		103,293	102,720	573
Other Purchased Services					
	1,000	(1,000)			
Supplies and Materials					
	500	(25)	475	475	
Other Objects					
	200	185	385	385	
Total Guidance	302,907	(20,307)	282,600	174,641	107,959
Educational Media/Library Services:					
Supplies and Materials					
	2,500	(2,500)			
Total Educational Media/Library Services	2,500	(2,500)			
Instructional Staff Training Services:					
Other Purchased Services					
	10,000	(10,000)			
Total Instructional Staff Training Services	10,000	(10,000)			

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Liberty High School #45	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 161,500	\$ 500	\$ 162,000	\$ 135,908	\$ 26,092
Salaries of Secretarial and Clerical Assistants	102,838	532	103,370	103,370	
Other Salaries	1,200		1,200	1,200	
Other Purchased Services (400-500 series)	29,000	(432)	28,568	24,879	3,689
Supplies and Materials	15,000	15	15,015	14,993	22
Total Support Services – School Administration	309,538	615	310,153	280,350	29,803
Security					
Salaries	87,287	(532)	86,755	58,303	28,452
General Supplies		3,370	3,370		3,370
Total Security	87,287	2,838	90,125	58,303	31,822
Student Transportation Services:					
Between Home and School) – Vendors	1,500	2,748	4,248	4,074	174
Total Student Transportation Services	1,500	2,748	4,248	4,074	174
Unallocated Benefits:					
Social Security Contributions	18,969	7,086	26,055	25,843	212
T.P.A.F. Contributions – ERIP		3,213	3,213	2,889	324
Health Benefits	593,679	(11,332)	582,347	582,346	1
Total Unallocated Benefits	612,648	(1,033)	611,615	611,078	537
Total Undistributed Expenditures	1,430,474	(12,734)	1,417,740	1,245,477	172,263
Total Expenditures - Current	3,585,657	6,100	3,591,757	3,232,104	359,653
Total Expenditures - School Based	3,585,657	6,100	3,591,757	3,232,104	359,653
Other Financing Sources:					
Transfers In	3,585,657	6,100	3,591,757	3,232,104	359,653
Total Other Financing Sources	3,585,657	6,100	3,591,757	3,232,104	359,653
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, 2016

The Academy I #50	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 2,448,621	\$ (69,863)	\$ 2,378,758	\$ 2,340,770	\$ 37,988
Undistributed Instruction:					
Other Salaries of Instruction	39,608	286	39,894	39,894	
Other Purchased Services	18,500	762	19,262	16,598	2,664
General Supplies	84,661	567	85,228	84,416	812
Textbooks	15,000	4,534	19,534	19,534	
Other Objects	5,139	(1,834)	3,305	3,305	
Total Regular Programs	<u>2,611,529</u>	<u>(65,548)</u>	<u>2,545,981</u>	<u>2,504,517</u>	<u>41,464</u>
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	207,587	81,280	288,867	288,867	
Other Salaries of Instruction	111,290	17,799	129,089	128,306	783
General Supplies	2,000		2,000	2,000	
Total Cognitive - Mild	<u>320,877</u>	<u>99,079</u>	<u>419,956</u>	<u>419,173</u>	<u>783</u>
Cognitive - Moderate:					
Salaries of Teachers	103,294	136,000	239,294	239,262	32
Other Salaries of Instruction	73,919	2,327	76,246	74,071	2,175
General Supplies	2,000		2,000	2,000	
Total Cognitive - Moderate	<u>179,213</u>	<u>138,327</u>	<u>317,540</u>	<u>315,333</u>	<u>2,207</u>
Resource Room/Resource Center:					
Salaries of Teachers	326,881	(179,421)	147,460	141,045	6,415
Total Resource Room/Resource Center	<u>326,881</u>	<u>(179,421)</u>	<u>147,460</u>	<u>141,045</u>	<u>6,415</u>
Total Special Education	<u>826,971</u>	<u>57,985</u>	<u>884,956</u>	<u>875,551</u>	<u>9,405</u>
Bilingual Education:					
Other Salaries of Instruction	27,755	12,138	39,893	36,987	2,906
Total Bilingual Education	<u>27,755</u>	<u>12,138</u>	<u>39,893</u>	<u>36,987</u>	<u>2,906</u>
School Sponsored Co-curricular Activities:					
Salaries	9,600		9,600	9,600	
Total School Sponsored Co-curricular Activities	<u>9,600</u>		<u>9,600</u>	<u>9,600</u>	
Total Instruction	<u>3,475,855</u>	<u>4,575</u>	<u>3,480,430</u>	<u>3,426,655</u>	<u>53,775</u>
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	13,401		13,401	9,163	4,238
Total Attendance and Social Work Services	<u>13,401</u>		<u>13,401</u>	<u>9,163</u>	<u>4,238</u>
Health Services:					
Salaries	106,727	280	107,007	105,341	1,666
Supplies and Materials	1,500	(19)	1,481	1,481	
Total Health Services	<u>108,227</u>	<u>261</u>	<u>108,488</u>	<u>106,822</u>	<u>1,666</u>
Guidance:					
Salaries of Other Professional Staff	223,206	(55,334)	167,872	118,502	49,370
Total Guidance	<u>223,206</u>	<u>(55,334)</u>	<u>167,872</u>	<u>118,502</u>	<u>49,370</u>

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

The Academy I #50	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries	\$ 113,594		\$ 113,594	\$ 112,384	\$ 1,210
Supplies and Materials	5,000	\$ (876)	4,124	3,710	414
Other Objects	200	(13)	187	187	
Total Educational Media/Library Services	118,794	(889)	117,905	116,281	1,624
Instructional Staff Training Services:					
Other Purchased Services	1,000	(1,000)			
Total Instructional Staff Training Services	1,000	(1,000)			
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	157,750		157,750	157,403	347
Salaries of Secretarial and Clerical Assistants	118,980	2,711	121,691	121,691	
Other Purchased Services (400-500 series)	5,000	(4,617)	383	60	323
Supplies and Materials	12,000	(21)	11,979	11,979	
Other Objects	150	(11)	139	139	
Total Support Services – School Administration	293,880	(1,938)	291,942	291,272	670
Security					
Salaries	73,663	1,830	75,493	75,493	
General Supplies		3,370	3,370		3,370
Total Security	73,663	5,200	78,863	75,493	3,370
Student Transportation Services:					
Between Home and School) – Vendors	4,000	(19)	3,981	3,981	
Total Student Transportation Services	4,000	(19)	3,981	3,981	
Unallocated Benefits:					
Social Security Contributions	38,701	11,615	50,316	50,316	
T.P.A.F. Contributions – ERIP		15,745	15,745	15,698	47
Health Benefits	851,661	34,393	886,054	886,053	1
Total Unallocated Benefits	890,362	61,753	952,115	952,067	48
Total Undistributed Expenditures	1,726,533	8,034	1,734,567	1,673,581	60,986
Total Expenditures - Current	5,202,388	12,609	5,214,997	5,100,236	114,761
Total Expenditures - School Based	5,202,388	12,609	5,214,997	5,100,236	114,761
Other Financing Sources:					
Transfers In	5,202,388	12,609	5,214,997	5,100,236	114,761
Total Other Financing Sources	5,202,388	12,609	5,214,997	5,100,236	114,761
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, 2016**

William L. Dickinson High School #51	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 11,537,192	\$ (23,000)	\$ 11,514,192	\$ 10,269,544	\$ 1,244,648
Undistributed Instruction:					
Other Salaries of Instruction	112,181	(27,950)	84,231	75,767	8,464
Other Purchased Services	58,000	21,477	79,477	70,930	8,547
General Supplies	225,454	(20,399)	205,055	197,703	7,352
Textbooks	70,000	3,531	73,531	68,748	4,783
Other Objects	40,200	(9,193)	31,007	20,904	10,103
Total Regular Programs	12,043,027	(55,534)	11,987,493	10,703,596	1,283,897
Instruction - Special Education:					
Cognitive - Mild:					
General Supplies	3,000		3,000	3,000	
Total Cognitive - Mild	3,000		3,000	3,000	
Cognitive - Moderate:					
General Supplies	3,000		3,000	2,921	79
Total Cognitive - Moderate	3,000		3,000	2,921	79
Learning and/or Language Disabilities:					
Salaries of Teachers	104,293		104,293	101,680	2,613
General Supplies	1,000		1,000	1,000	
Total Learning and/or Language Disabilities	105,293		105,293	102,680	2,613
Behavioral Disabilities:					
General Supplies	2,000		2,000	2,000	
Total Behavioral Disabilities	2,000		2,000	2,000	
Resource Room/Resource Center:					
Salaries of Teachers	2,550,986	(51,478)	2,499,508	2,326,495	173,013
Other Salaries of Instruction	210,989	(34,387)	176,602	176,602	
General Supplies	3,000	(1)	2,999	2,966	33
Total Resource Room/Resource Center	2,764,975	(85,866)	2,679,109	2,506,063	173,046
Autism:					
Salaries of Teachers		50,232	50,232	50,232	
Other Salaries of Instruction		86,950	86,950	85,410	1,540
Total Autism		137,182	137,182	135,642	1,540
Total Special Education	2,878,268	51,316	2,929,584	2,752,306	177,278
Bilingual Education:					
Salaries of Teachers	720,850		720,850	675,911	44,939
General Supplies	1,500	(26)	1,474	1,474	
Textbooks	1,500	(1,500)			
Total Bilingual Education	723,850	(1,526)	722,324	677,385	44,939
School Sponsored Co-curricular Activities:					
Salaries	36,800		36,800	36,800	
Supplies and Materials		3,124	3,124	3,124	
Other Objects		1,030	1,030	630	400
Total School Sponsored Co-curricular Activities	36,800	4,154	40,954	40,554	400
Total Instruction	15,681,945	(1,590)	15,680,355	14,173,841	1,506,514
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	54,806	(7,725)	47,081	46,851	230
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,608	285	37,893	37,893	
Total Attendance and Social Work Services	92,414	(7,440)	84,974	84,744	230

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

William L. Dickinson High School #51	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 220,174		\$ 220,174	\$ 213,849	\$ 6,325
Supplies and Materials	6,000		6,000	6,000	
Total Health Services	226,174		226,174	219,849	6,325
Guidance:					
Salaries of Other Professional Staff	868,165	\$ (115,980)	752,185	738,385	13,800
Other Salaries	198,162	(3,080)	195,082	185,680	9,402
Supplies and Materials	15,000		15,000	10,713	4,287
Total Guidance	1,081,327	(119,060)	962,267	934,778	27,489
Educational Media/Library Services:					
Salaries	70,705	(7,523)	63,182	60,564	2,618
Supplies and Materials	35,000	(13,109)	21,891	15,741	6,150
Total Educational Media/Library Services	105,705	(20,632)	85,073	76,305	8,768
Instructional Staff Training Services:					
Other Purchased Services		125	125		125
Total Instructional Staff Training Services		125	125		125
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	757,900	113,363	871,263	858,962	12,301
Salaries of Secretarial and Clerical Assistants	585,942	(28,298)	557,644	553,092	4,552
Other Salaries	960		960	960	
Purchased Professional and Technical Services		900	900	900	
Other Purchased Services (400-500 series)	50,000	(2,253)	47,747	44,843	2,904
Supplies and Materials	80,000	(21,700)	58,300	55,622	2,678
Other Objects		3,250	3,250	3,250	
Total Support Services – School Administration	1,474,802	65,262	1,540,064	1,517,629	22,435
Security					
Salaries	417,707	61,927	479,634	472,716	6,918
General Supplies	10,000	21,902	31,902	10,000	21,902
Total Security	427,707	83,829	511,536	482,716	28,820
Student Transportation Services:					
Between Home and School) – Vendors	18,000	19,266	37,266	35,212	2,054
Total Student Transportation Services	18,000	19,266	37,266	35,212	2,054
Unallocated Benefits:					
Social Security Contributions	123,394	55,745	179,139	178,768	371
T.P.A.F. Contributions – ERIP		73,827	73,827	72,107	1,720
Health Benefits	3,533,168	(84,001)	3,449,167	3,449,166	1
Total Unallocated Benefits	3,656,562	45,571	3,702,133	3,700,041	2,092
Total Undistributed Expenditures	7,082,691	66,921	7,149,612	7,051,274	98,338
Total Expenditures - Current	22,764,636	65,331	22,829,967	21,225,115	1,604,852
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	\$ 15,000	\$ (1,328)	\$ 13,672	\$ 13,102	\$ 570
Total Equipment	15,000	(1,328)	13,672	13,102	570
Total Expenditures - School Based	22,779,636	64,003	22,843,639	21,238,217	1,605,422
Other Financing Sources:					
Transfers In	22,779,636	64,003	22,843,639	21,238,217	1,605,422
Total Other Financing Sources	22,779,636	64,003	22,843,639	21,238,217	1,605,422
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, 2016**

James J. Ferris High School #52	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 7,796,846	\$ 1,023	\$ 7,797,869	\$ 7,137,431	\$ 660,438
Undistributed Instruction:					
Other Salaries of Instruction	498,956	(29,044)	469,912	383,766	86,146
Other Purchased Services	72,000	54,859	126,859	117,488	9,371
General Supplies	250,405	(5,625)	244,780	240,626	4,154
Textbooks	16,000	(2,897)	13,103	9,781	3,322
Other Objects	5,475	(1,508)	3,967	3,373	594
Total Regular Programs	8,639,682	16,808	8,656,490	7,892,465	764,025
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	8,080		8,080	7,280	800
General Supplies	12,000		12,000	11,930	70
Textbooks	4,000	(3,939)	61		61
Total Cognitive - Mild	24,080	(3,939)	20,141	19,210	931
Cognitive - Moderate:					
Salaries of Teachers	94,012		94,012	83,460	10,552
Other Salaries of Instruction	70,348	3,038	73,386	73,228	158
Total Cognitive - Moderate	164,360	3,038	167,398	156,688	10,710
Learning and/or Language Disabilities:					
Salaries of Teachers		140	140	140	
Other Salaries of Instruction	82,546	1,840	84,386	84,180	206
Total Learning and/or Language Disabilities	82,546	1,980	84,526	84,320	206
Resource Room/Resource Center:					
Salaries of Teachers	1,654,167	(5,140)	1,649,027	1,527,459	121,568
Other Salaries of Instruction	75,475	34,473	109,948	109,912	36
Total Resource Room/Resource Center	1,729,642	29,333	1,758,975	1,637,371	121,604
Autism:					
Salaries of Teachers	907,869	(1,000)	906,869	703,569	203,300
Total Autism	907,869	(1,000)	906,869	703,569	203,300
Total Special Education	2,908,497	29,412	2,937,909	2,601,158	336,751
Bilingual Education:					
Salaries of Teachers	809,382	(2,351)	807,031	699,063	107,968
General Supplies	2,000	(645)	1,355	1,355	
Total Bilingual Education	811,382	(2,996)	808,386	700,418	107,968
School Sponsored Co-curricular Activities:					
Salaries	16,000	8,680	24,680	24,680	
Total School Sponsored Co-curricular Activities	16,000	8,680	24,680	24,680	
Total Instruction	12,375,561	51,904	12,427,465	11,218,721	1,208,744
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	40,768	1,888	42,656	42,656	
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,208	685	37,893	37,893	
Total Attendance and Social Work Services	77,976	2,573	80,549	80,549	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

James J. Ferris High School #52	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 215,254	\$ (1,800)	\$ 213,454	\$ 200,556	\$ 12,898
Supplies and Materials	2,000	(97)	1,903	1,903	
Total Health Services	217,254	(1,897)	215,357	202,459	12,898
Guidance:					
Salaries of Other Professional Staff	758,608	(1,760)	756,848	614,061	142,787
Other Salaries	213,720		213,720	189,540	24,180
Supplies and Materials	8,000	(1,303)	6,697	1,711	4,986
Total Guidance	980,328	(3,063)	977,265	805,312	171,953
Educational Media/Library Services:					
Salaries	113,860	(901)	112,959		112,959
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	114,860	(1,901)	112,959		112,959
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	815,600	(1,194)	814,406	682,248	132,158
Salaries of Secretarial and Clerical Assistants	592,967	(26,333)	566,634	434,559	132,075
Other Salaries	4,400	(600)	3,800	3,800	
Purchased Professional and Technical Services	13,805	(13,805)			
Other Purchased Services (400-500 series)	5,000	4,883	9,883	8,734	1,149
Supplies and Materials	67,365	(20,951)	46,414	46,414	
Other Objects	1,200	50	1,250	1,250	
Total Support Services – School Administration	1,500,337	(57,950)	1,442,387	1,177,005	265,382
Security					
Salaries	367,297	32,401	399,698	397,283	2,415
General Supplies		25,272	25,272		25,272
Total Security	367,297	57,673	424,970	397,283	27,687
Student Transportation Services:					
(Between Home and School) – Vendors	7,500	756	8,256	8,192	64
Total Student Transportation Services	7,500	756	8,256	8,192	64
Unallocated Benefits:					
Social Security Contributions	139,522	15,561	155,083	147,512	7,571
T.P.A.F. Contributions – ERIP		32,134	32,134	31,048	1,086
Health Benefits	3,014,066	(58,439)	2,955,627	2,955,626	1
Total Unallocated Benefits	3,153,588	(10,744)	3,142,844	3,134,186	8,658
Total Undistributed Expenditures	6,419,140	(14,553)	6,404,587	5,804,986	599,601
Total Expenditures - Current	18,794,701	37,351	18,832,052	17,023,707	1,808,345
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	8,000	400	8,400	8,400	
Total Equipment	8,000	400	8,400	8,400	
Total Expenditures - School Based	18,802,701	37,751	18,840,452	17,032,107	1,808,345
Other Financing Sources:					
Transfers In	\$ 18,802,701	\$ 37,751	\$ 18,840,452	\$ 17,032,107	\$ 1,808,345
Total Other Financing Sources	18,802,701	37,751	18,840,452	17,032,107	1,808,345
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, 2016**

Lincoln High School #53	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 5,236,687	\$ 198,933	\$ 5,435,620	\$ 5,221,317	\$ 214,303
Undistributed Instruction:					
Other Salaries of Instruction	100		100		100
Purchased Professional & Educational Services	4,000	(4,000)			
Other Purchased Services	69,000	8,598	77,598	68,872	8,726
General Supplies	72,600	(144)	72,456	70,526	1,930
Textbooks	26,000	(4,261)	21,739	19,970	1,769
Other Objects	8,800	(4,065)	4,735	4,735	
Total Regular Programs	5,417,187	195,061	5,612,248	5,385,420	226,828
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	7,300		7,300	7,280	20
General Supplies	2,000	(627)	1,373	1,373	
Total Cognitive - Mild	9,300	(627)	8,673	8,653	20
Multiple Disabilities:					
Salaries of Teachers	168,829	(53,143)	115,686	112,133	3,553
Total Multiple Disabilities	168,829	(53,143)	115,686	112,133	3,553
Resource Room/Resource Center:					
Salaries of Teachers	1,233,340	(120,143)	1,113,197	1,107,690	5,507
Other Salaries of Instruction	243,028		243,028	242,824	204
Total Resource Room/Resource Center	1,476,368	(120,143)	1,356,225	1,350,514	5,711
Autism:					
Salaries of Teachers	89,435	64,000	153,435	153,038	397
Other Salaries of Instruction		35,500	35,500	35,056	444
Total Autism	89,435	99,500	188,935	188,094	841
Total Special Education	1,743,932	(74,413)	1,669,519	1,659,394	10,125
School Sponsored Co-curricular Activities:					
Salaries	25,000	6,841	31,841	31,841	
Purchased Services	3,000	(231)	2,769	2,769	
Supplies and Materials	1,000	(263)	737	737	
Total School Sponsored Co-curricular Activities	29,000	6,347	35,347	35,347	
Total Instruction	7,190,119	126,995	7,317,114	7,080,161	236,953
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	27,178	2,448	29,626	29,626	
Salaries of Family Liaisons/Comm Parent Inv. Specialist	37,208	1,005	38,213	38,213	
Supplies and Materials	500	(393)	107	107	
Total Attendance and Social Work Services	64,886	3,060	67,946	67,946	

**Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016**

Lincoln High School #53	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 195,373	\$ (100)	\$ 195,273	\$ 183,684	\$ 11,589
Supplies and Materials	2,000		2,000	2,000	
Total Health Services	197,373	(100)	197,273	185,684	11,589
Guidance:					
Salaries of Other Professional Staff	369,051	(12,744)	356,307	340,851	15,456
Other Salaries	226,554	3,280	229,834	227,754	2,080
Supplies and Materials	19,000	(7,930)	11,070	11,070	
Total Guidance	614,605	(17,394)	597,211	579,675	17,536
Educational Media/Library Services:					
Salaries	122,994	(2,000)	120,994	120,780	214
Supplies and Materials	8,000	9,981	17,981	17,714	267
Total Educational Media/Library Services	130,994	7,981	138,975	138,494	481
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	469,000	(4,020)	464,980	374,525	90,455
Salaries of Secretarial and Clerical Assistants	390,307	(24,341)	365,966	256,826	109,140
Other Salaries	3,500	(1,540)	1,960	1,960	
Purchased Professional and Technical Services	1,000	(851)	149	149	
Other Purchased Services (400-500 series)	21,000	(5,190)	15,810	15,510	300
Supplies and Materials	5,000	1,640	6,640	6,630	10
Other Objects	2,000	(161)	1,839	1,839	
Total Support Services – School Administration	891,807	(34,463)	857,344	657,439	199,905
Security					
Salaries	396,605	(600)	396,005	365,138	30,867
General Supplies		21,902	21,902		21,902
Total Security	396,605	21,302	417,907	365,138	52,769
Student Transportation Services:					
Between Home and School) – Vendors	8,000	3,624	11,624	11,624	
Total Student Transportation Services	8,000	3,624	11,624	11,624	
Unallocated Benefits:					
Social Security Contributions	89,077	62,991	152,068	152,068	
T.P.A.F. Contributions – ERIP		25,586	25,586	25,586	
Health Benefits	2,135,008	(162,877)	1,972,131	1,972,129	2
Total Unallocated Benefits	2,224,085	(74,300)	2,149,785	2,149,783	2
Total Undistributed Expenditures	4,528,355	(90,290)	4,438,065	4,155,783	282,282
Total Expenditures - Current	11,718,474	36,705	11,755,179	11,235,944	519,235
Total Expenditures - School Based	11,718,474	36,705	11,755,179	11,235,944	519,235
Other Financing Sources:					
Transfers In	11,718,474	36,705	11,755,179	11,235,944	519,235
Total Other Financing Sources	11,718,474	36,705	11,755,179	11,235,944	519,235
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, 2016**

Henry Snyder High School #54	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 5,188,454	\$ (4,212)	\$ 5,184,242	\$ 4,419,908	\$ 764,334
Undistributed Instruction:					
Purchased Professional & Educational Services		10,376	10,376	10,376	
Other Purchased Services	25,000	18,298	43,298	33,665	9,633
General Supplies	113,000	18,706	131,706	126,577	5,129
Textbooks	35,000	(24,456)	10,544	10,055	489
Other Objects	4,625	(200)	4,425	2,625	1,800
Total Regular Programs	5,266,079	18,512	5,384,591	4,603,206	781,385
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		82,000	82,000	71,710	10,290
Total Learning and/or Language Disabilities		82,000	82,000	71,710	10,290
Multiple Disabilities:					
Other Salaries of Instruction	41,095		41,095	15,580	25,515
Total Multiple Disabilities	41,095		41,095	15,580	25,515
Resource Room/Resource Center:					
Salaries of Teachers	1,675,579	(86,714)	1,588,865	1,343,178	245,687
Other Salaries of Instruction	160,723	1,740	162,463	143,400	19,063
Total Resource Room/Resource Center	1,836,302	(84,974)	1,751,328	1,486,578	264,750
Total Special Education	1,877,397	(2,974)	1,874,423	1,573,868	300,555
School Sponsored Co-curricular Activities:					
Salaries	40,000	11,840	51,840	51,837	3
Total School Sponsored Co-curricular Activities	40,000	11,840	51,840	51,837	3
Total Instruction	7,283,476	27,378	7,310,854	6,228,911	1,081,943
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	36,537		36,537	30,974	5,563
Salaries of Family Liaisons/Comm Parent Inv. Specialist	30,368	3,260	33,628	33,628	
Total Attendance and Social Work Services	66,905	3,260	70,165	64,602	5,563
Health Services:					
Salaries	210,020	1,240	211,260	207,923	3,337
Supplies and Materials	5,000	(2,000)	3,000	3,000	
Total Health Services	215,020	(760)	214,260	210,923	3,337
Guidance:					
Salaries of Other Professional Staff	453,839	(4,562)	449,277	396,610	52,667
Other Salaries	205,266		205,266	192,590	12,676
Supplies and Materials	2,000	1,324	3,324	2,000	1,324
Total Guidance	661,105	(3,238)	657,867	591,200	66,667
Educational Media/Library Services:					
Salaries	110,160	(24,002)	86,158	43,232	42,926
Supplies and Materials	5,000	(2,500)	2,500	2,500	
Total Educational Media/Library Services	115,160	(26,502)	88,658	45,732	42,926

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

Henry Snyder High School #54	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 679,170	\$ 720	\$ 679,890	\$ 657,604	\$ 22,286
Salaries of Secretarial and Clerical Assistants	309,214	(36,527)	272,687	259,134	13,553
Other Salaries	3,000		3,000	3,000	
Other Purchased Services (400-500 series)	76,000	4,739	80,739	71,565	9,174
Supplies and Materials	25,000	(2,078)	22,922	20,186	2,736
Other Objects	5,000	(65)	4,935	4,785	150
Total Support Services – School Administration	1,097,384	(33,211)	1,064,173	1,016,274	47,899
Security					
Salaries	355,667	56,076	411,743	410,019	1,724
General Supplies		21,902	21,902		21,902
Total Security	355,667	77,978	433,645	410,019	23,626
Student Transportation Services:					
Between Home and School) – Vendors	29,415	(904)	28,511	26,708	1,803
Total Student Transportation Services	29,415	(904)	28,511	26,708	1,803
Unallocated Benefits:					
Social Security Contributions	74,289	30,149	104,438	103,474	964
T.P.A.F. Contributions – ERIP		30,081	30,081	29,044	1,037
Health Benefits	2,060,820	(47,867)	2,012,953	2,012,950	3
Total Unallocated Benefits	2,135,109	12,363	2,147,472	2,145,468	2,004
Total Undistributed Expenditures	4,675,765	28,986	4,704,751	4,510,926	193,825
Total Expenditures - Current	11,959,241	56,364	12,015,605	10,739,837	1,275,768
Total Expenditures - School Based	11,959,241	56,364	12,015,605	10,739,837	1,275,768
Other Financing Sources:					
Transfers In	11,959,241	56,364	12,015,605	10,739,837	1,275,768
Total Other Financing Sources	11,959,241	56,364	12,015,605	10,739,837	1,275,768
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, 2016

JC Infinity Institute #57	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 278,788	\$ 78,220	\$ 357,008	\$ 357,008	
Grades 9-12	1,409,513	(72,099)	1,337,414	1,341,306	\$ (3,892)
Undistributed Instruction:					
Other Purchased Services	8,500	3,133	11,633	11,633	
General Supplies	27,700	2,101	29,801	29,063	738
Textbooks	3,500	(15)	3,485	3,485	
Other Objects	8,984	(1,961)	7,023	7,023	
Total Regular Programs	1,736,985	9,379	1,746,364	1,749,518	(3,154)
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,960	31,998	92,958	92,958	
Total Resource Room/Resource Center	60,960	31,998	92,958	92,958	
Total Special Education	60,960	31,998	92,958	92,958	
School Sponsored Co-curricular Activities:					
Salaries	11,900		11,900	11,900	
Total School Sponsored Co-curricular Activities	11,900		11,900	11,900	
Total Instruction	1,809,845	41,377	1,851,222	1,854,376	(3,154)
Health Services:					
Salaries	110,427	(1,946)	108,481	108,481	
Supplies and Materials	500	65	565	565	
Total Health Services	110,927	(1,881)	109,046	109,046	
Guidance:					
Salaries of Other Professional Staff	107,403	(1,973)	105,430	105,430	
Supplies and Materials	10,150	(3,463)	6,687	6,687	
Total Guidance	117,553	(5,436)	112,117	112,117	
Educational Media/Library Services:					
Salaries	60,432	(4,254)	56,178	56,178	
Total Educational Media/Library Services	60,432	(4,254)	56,178	56,178	
Instructional Staff Training Services:					
Other Purchased Services	4,000	(1,479)	2,521	2,521	
Total Instructional Staff Training Services	4,000	(1,479)	2,521	2,521	
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Di	249,680	(6,936)	242,744	242,744	
Salaries of Secretarial and Clerical Assistants	50,274	(596)	49,678	49,678	
Other Purchased Services (400-500 series)	10,500	2,720	13,220	11,223	1,997
Supplies and Materials	6,046	2,535	8,581	8,581	
Other Objects	150	(150)			
Total Support Services - School Administration	316,650	(2,427)	314,223	312,226	1,997
Security					
Salaries	50,763	7,474	58,237	58,237	
General Supplies		3,370	3,370		3,370
Total Security	50,763	10,844	61,607	58,237	3,370

Jersey City Public Schools
Blended Resource Fund 15
(Budgetary Basis)
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2016

JC Infinity Institute #57	Original Budget	Transfers	Final Budget	Expenditures	Variance
Student Transportation Services:					
Between Home and School) – Vendors	\$ 4,000	\$ (239)	\$ 3,761	\$ 3,761	
Total Student Transportation Services	4,000	(239)	3,761	3,761	
Unallocated Benefits:					
Social Security Contributions	10,171	5,004	15,175	14,859	\$ 316
T.P.A.F. Contributions – ERIP		6,205	6,205	6,205	
Health Benefits	459,384	(42,721)	416,663	416,663	
Total Unallocated Benefits	469,555	(31,512)	438,043	437,727	316
Total Undistributed Expenditures	1,133,880	(36,384)	1,097,496	1,091,813	5,683
Total Expenditures - Current	2,943,725	4,993	2,948,718	2,946,189	2,529
Total Expenditures - School Based	2,943,725	4,993	2,948,718	2,946,189	2,529
Other Financing Sources:					
Transfers In	2,943,725	4,993	2,948,718	2,946,189	2,529
Total Other Financing Sources	2,943,725	4,993	2,948,718	2,946,189	2,529
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

	School Improvement Grants 2015-2016	Title I - Part A 2015-2016	Title I - SIA 2015-2016	Title II Part A 2015-2016	Title III 2015-2016	Title III Immigrant 2015-2016
REVENUES:						
Federal sources	\$ 586,177	\$ 13,306,754	\$ 304,194	\$ 2,778,539	\$ 760,333	\$ 49,539
State sources						
Local sources						
Total revenues	<u>\$ 586,177</u>	<u>\$ 13,306,754</u>	<u>\$ 304,194</u>	<u>\$ 2,778,539</u>	<u>\$ 760,333</u>	<u>\$ 49,539</u>
EXPENDITURES:						
Instruction:						
Salaries of teachers	\$ 206,528	\$ 1,953,695			\$ 334,858	
Other salaries for instruction	15,555	45,313				
Unused vacaon payments to terminated / retired staff						
Purchased professional and technical services	6,600	478,255	\$ 18,000			
Purchased professional - educational services						
Other purchased services (400-500 series)	54,900	385,319	9,120		17,307	\$ 11,700
Tuition						
General supplies	25,598	2,379,953	269,130		14,536	30,360
Textbooks						
Other objects	1,847	188,979	850			
Total instruction	<u>311,028</u>	<u>5,431,514</u>	<u>297,100</u>	<u>-</u>	<u>366,701</u>	<u>42,060</u>
Support services:						
Salaries		252,073				
Salaries of supervisors of instruction		219,718				
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff		64,156				
Other salaries	72,601	640,904		\$ 28,358	31,461	
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits	45,522	784,594		2,169	51,913	
Purchased professional and technical services	154,500	778,023		1,690,353	140,688	
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Purchased professional - educational services - Head Start						
Other purchased professional education services						
Rentals		6,195				
Other purchased services		151,106	7,094	159,589		7,479
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Supplies and materials	2,526	82,247		895,870	149,577	
Other objects						
Indirect costs						
Total support services	<u>275,149</u>	<u>2,979,016</u>	<u>7,094</u>	<u>2,776,339</u>	<u>373,639</u>	<u>7,479</u>
Facilities acquisition and construction services:						
Instructional equipment		213,330		2,200	19,993	
Noninstructional equipment						
Total facilities acquisition and construction services	<u>-</u>	<u>213,330</u>	<u>-</u>	<u>2,200</u>	<u>19,993</u>	<u>-</u>
Contributions to Charter Schools						
Total expenditures	<u>586,177</u>	<u>8,623,860</u>	<u>304,194</u>	<u>2,778,539</u>	<u>760,333</u>	<u>49,539</u>
Other Financing (uses)						
Transfer in - General Fund						
Transfer to school based budget - current year		(4,682,894)				
Total other financing (uses)	<u>-</u>	<u>(4,682,894)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>586,177</u>	<u>13,306,754</u>	<u>304,194</u>	<u>2,778,539</u>	<u>760,333</u>	<u>49,539</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	IDEA - Basic 2015-2016	IDEA - Preschool 2015-2016	Carl Perkins 2015-2016	Adult Basic Education 2015-2016	Race to the Top 2015-2016	Career Exploration 15 Together 2015-2016	NJ Partnership School-based HIV Prevention 2015-2016
REVENUES:							
Federal sources	\$ 8,473,738	\$ 170,824	\$ 97,528	\$ 429,779	\$ 150,156	\$ 31,426	\$ 7,440
State sources							
Local sources							
Total revenues	<u>\$ 8,473,738</u>	<u>\$ 170,824</u>	<u>\$ 97,528</u>	<u>\$ 429,779</u>	<u>\$ 150,156</u>	<u>\$ 31,426</u>	<u>\$ 7,440</u>
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 583,543	\$ 55,890		\$ 344,628		\$ 21,510	
Other salaries for instruction							
Unused vacation payments to terminated / retired staff							
Purchased professional and technical services	284,761						
Purchased professional - educational services							
Other purchased services (400-500 series)	1,800						
Tuition	5,383,672						
General supplies	860,693	62,216	\$ 64,918				
Textbooks							
Other objects							
Total instruction	<u>7,114,469</u>	<u>118,106</u>	<u>64,918</u>	<u>344,628</u>	<u>-</u>	<u>21,510</u>	<u>-</u>
Support services:							
Salaries	7,000						
Salaries of supervisors of instruction	73,620					3,593	
Salaries of program directors							
Salaries of other professional staff							
Salaries of secretarial & clerical staff						4,329	
Other salaries	298,286	16,182	13,200	14,400			
Family/Parent Liaison Salary							
Salaries of masters teachers							
Personal services-employee benefits	466,506	31,329	1,010	69,751		1,994	
Purchased professional and technical services	125,860		18,400		\$ 18,000		
Purchased professional - educational services				1,000			
Purchased professional - educational services - pre-k							
Purchased professional - educational services - Head Start							
Other purchased professional education services							
Rentals							
Other purchased services	9,183				132,156		
Contracted services - transportation (bet. home & school)							
Contracted services - transportation (field trips)							
Tuition							
Supplies and materials	89,799						\$ 7,440
Other objects							
Indirect costs	269,840	5,207					
Total support services	<u>1,340,094</u>	<u>52,718</u>	<u>32,610</u>	<u>85,151</u>	<u>150,156</u>	<u>9,916</u>	<u>7,440</u>
Facilities acquisition and construction services:							
Instructional equipment	19,175						
Noninstructional equipment							
Total facilities acquisition and construction services	<u>19,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools							
Total expenditures	<u>8,473,738</u>	<u>170,824</u>	<u>97,528</u>	<u>429,779</u>	<u>150,156</u>	<u>31,426</u>	<u>7,440</u>
Other Financing (uses)							
Transfer in - General Fund							
Transfer to school based budget - current year							
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>8,473,738</u>	<u>170,824</u>	<u>97,528</u>	<u>429,779</u>	<u>150,156</u>	<u>31,426</u>	<u>7,440</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	21st Century Learning 2015-2016	Preschool Education Aid	National Title 1 Distinguished School	Nonpublic Technology	Nonpublic Textbook	Nonpublic Nursing	Nonpublic Security
REVENUES:							
Federal sources	\$ 365,963		\$ 48,140				
State sources		\$ 64,978,388		\$ 96,839	\$ 213,011	\$ 368,367	\$ 80,702
Local sources							
Total revenues	<u>\$ 365,963</u>	<u>\$ 64,978,388</u>	<u>\$ 48,140</u>	<u>\$ 96,839</u>	<u>\$ 213,011</u>	<u>\$ 368,367</u>	<u>\$ 80,702</u>
EXPENDITURES:							
Instruction:							
Salaries of teachers	\$ 110,839	\$ 14,234,872					
Other salaries for instruction	5,908	6,568,133					
Unused vacation payments to terminated / retired staff		6,830					
Purchased professional and technical services							
Purchased professional - educational services							
Other purchased services (400-500 series)		56,322					
Tuition							
General supplies	8,599	280,623	\$ 44,820	\$ 87,605			
Textbooks					\$ 213,011		
Other objects	14,061	214					
Total instruction	<u>139,407</u>	<u>21,146,994</u>	<u>44,820</u>	<u>87,605</u>	<u>213,011</u>	<u>-</u>	<u>-</u>
Support services:							
Salaries							
Salaries of supervisors of instruction		509,841					
Salaries of program directors		266,079					
Salaries of other professional staff		3,577,336					
Salaries of secretarial & clerical staff		264,298					
Other salaries	70,690	657,951					
Family/Parent Liaison Salary		106,770					
Salaries of masters teachers		1,540,002					
Personal services-employee benefits	14,238	8,194,644					
Purchased professional and technical services	11,000					\$ 368,367	
Purchased professional - educational services	99,533						
Purchased professional - educational services - pre-k		26,179,104					
Purchased professional - educational services - Head Start		2,401,490					
Other purchased professional education services		69,483					
Rentals		265,139					
Other purchased services	12,063						
Contracted services - transportation (bet. home & school)		596,887					
Contracted services - transportation (field trips)	620	43,378					
Tuition							
Supplies and materials	8,763	53,585	3,320				\$ 72,102
Other objects		200					
Indirect costs	9,649						
Total support services	<u>226,556</u>	<u>44,726,187</u>	<u>3,320</u>	<u>-</u>	<u>-</u>	<u>368,367</u>	<u>72,102</u>
Facilities acquisition and construction services:							
Instructional equipment		55,343		9,234			
Noninstructional equipment		8,205					8,600
Total facilities acquisition and construction services	<u>-</u>	<u>63,548</u>	<u>-</u>	<u>9,234</u>	<u>-</u>	<u>-</u>	<u>8,600</u>
Contributions to Charter Schools		1,190,160					
Total expenditures	<u>365,963</u>	<u>67,126,889</u>	<u>48,140</u>	<u>96,839</u>	<u>213,011</u>	<u>368,367</u>	<u>80,702</u>
Other Financing (uses)							
Transfer in - General Fund		2,148,501					
Transfer to school based budget - current year							
Total other financing (uses)	<u>-</u>	<u>2,148,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>365,963</u>	<u>64,978,388</u>	<u>48,140</u>	<u>96,839</u>	<u>213,011</u>	<u>368,367</u>	<u>80,702</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	N.J. Nonpublic Auxiliary Services Ch. 192			N.J. Nonpublic Handicapped Services Ch. 193		
	Compensatory Education	Home Instruction	ESL	Examination & Classification	Corrective Speech	Supplemental Instruction
REVENUES:						
Federal sources						
State sources	\$ 772,574	\$ 10,005	\$ 14,270	\$ 194,098	\$ 14,038	\$ 44,404
Local sources						
Total revenues	<u>\$ 772,574</u>	<u>\$ 10,005</u>	<u>\$ 14,270</u>	<u>\$ 194,098</u>	<u>\$ 14,038</u>	<u>\$ 44,404</u>
EXPENDITURES:						
Instruction:						
Salaries of teachers	\$ 264,343					
Other salaries for instruction	222,829					
Unused vacation payments to terminated / retired staff						
Purchased professional and technical services						
Purchased professional - educational services	846					
Other purchased services (400-500 series)						
Tuition						
General supplies						
Textbooks						
Other objects						
Total instruction	<u>488,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:						
Salaries						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits	214,409					
Purchased professional and technical services			\$ 13,199	\$ 179,376	\$ 10,784	\$ 38,959
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Purchased professional - educational services - Head Start						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition		\$ 10,005				
Supplies and materials	25,378					
Other objects						
Indirect costs	44,769		1,071	14,722	3,254	5,445
Total support services	<u>284,556</u>	<u>10,005</u>	<u>14,270</u>	<u>194,098</u>	<u>14,038</u>	<u>44,404</u>
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
Total expenditures	<u>772,574</u>	<u>10,005</u>	<u>14,270</u>	<u>194,098</u>	<u>14,038</u>	<u>44,404</u>
Other Financing (uses)						
Transfer in - General Fund						
Transfer to school based budget - current year						
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>772,574</u>	<u>10,005</u>	<u>14,270</u>	<u>194,098</u>	<u>14,038</u>	<u>44,404</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	NJSBAIG Safety Grant	Local Project #2	Hispanic Bar Donation	Spanish Donation	Lincoln High School Class 1963	National Career #5
REVENUES:						
Federal sources						
State sources						
Local sources	\$ 134,249	\$ 3,670	\$ 533	\$ 1,000	\$ 198	\$ 214
Total revenues	\$ 134,249	\$ 3,670	\$ 533	\$ 1,000	\$ 198	\$ 214
EXPENDITURES:						
Instruction:						
Salaries of teachers						
Other salaries for instruction						
Unused vacaion payments to terminated / retired staff						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)		\$ 3,670				
Tuition						
General supplies				\$ 1,000		
Textbooks						
Other objects						
Total instruction	-	3,670	-	1,000	-	-
Support services:						
Salaries						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Purchased professional - educational services - Head Start						
Other purchased professional education services						
Rentals						
Other purchased services	\$ 134,249					
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Supplies and materials			\$ 533		\$ 198	\$ 214
Other objects						
Indirect costs						
Total support services	134,249	-	533	-	198	214
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
Total facilities acquisition and construction services	-	-	-	-	-	-
Contributions to Charter Schools						
Total expenditures	134,249	3,670	533	1,000	198	214
Other Financing (uses)						
Transfer in - General Fund						
Transfer to school based budget - current year						
Total other financing (uses)	-	-	-	-	-	-
Total Outflows	134,249	3,670	533	1,000	198	214
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, 2016

	National Wildlife Federation	American Dairy Farm Association	#097 Local Proj.	Exxon Mobile	PSE&G	Kids in Need Foundation	Patterson Family Foundation
REVENUES:							
Federal sources							
State sources							
Local sources	\$ 710	\$ 490	\$ 51	\$ 23	\$ 5,000	\$ 426	\$ 4,958
Total revenues	<u>\$ 710</u>	<u>\$ 490</u>	<u>\$ 51</u>	<u>\$ 23</u>	<u>\$ 5,000</u>	<u>\$ 426</u>	<u>\$ 4,958</u>
EXPENDITURES:							
Instruction:							
Salaries of teachers							
Other salaries for instruction							
Unused vacation payments to terminated / retired staff							
Purchased professional and technical services							
Purchased professional - educational services							
Other purchased services (400-500 series)							
Tuition							
General supplies	\$ 710	\$ 490	\$ 51	\$ 23	\$ 5,000	\$ 426	\$ 4,958
Textbooks							
Other objects							
Total instruction	<u>710</u>	<u>490</u>	<u>51</u>	<u>23</u>	<u>5,000</u>	<u>426</u>	<u>4,958</u>
Support services:							
Salaries							
Salaries of supervisors of instruction							
Salaries of program directors							
Salaries of other professional staff							
Salaries of secretarial & clerical staff							
Other salaries							
Family/Parent Liaison Salary							
Salaries of masters teachers							
Personal services-employee benefits							
Purchased professional and technical services							
Purchased professional - educational services							
Purchased professional - educational services - pre-k							
Purchased professional - educational services - Head Start							
Other purchased professional education services							
Rentals							
Other purchased services							
Contracted services - transportation (bet. home & school)							
Contracted services - transportation (field trips)							
Tuition							
Supplies and materials							
Other objects							
Indirect costs							
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:							
Instructional equipment							
Noninstructional equipment							
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools							
Total expenditures	<u>710</u>	<u>490</u>	<u>51</u>	<u>23</u>	<u>5,000</u>	<u>426</u>	<u>4,958</u>
Other Financing (uses)							
Transfer in - General Fund							
Transfer to school based budget - current year							
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>710</u>	<u>490</u>	<u>51</u>	<u>23</u>	<u>5,000</u>	<u>426</u>	<u>4,958</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	Parents as Champs for Healthy Schools Kids	Estate of Augenaugh	USTA Eastern Inc. PS #30	Lexus Eco Challenge	Kean U Reduce Risk FHS	Target Donation
REVENUES:						
Federal sources						
State sources						
Local sources	\$ 1,323	\$ 1,566	\$ 196	\$ 8,432	\$ 9,907	\$ 364
Total revenues	<u>\$ 1,323</u>	<u>\$ 1,566</u>	<u>\$ 196</u>	<u>\$ 8,432</u>	<u>\$ 9,907</u>	<u>\$ 364</u>
EXPENDITURES:						
Instruction:						
Salaries of teachers						
Other salaries for instruction						
Unused vacaion payments to terminated / retired staff						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)				\$ 180		
Tuition						
General supplies	\$ 1,323	1,566	\$ 196	8,252	\$ 9,907	
Textbooks						364
Other objects						
Total instruction	<u>1,323</u>	<u>1,566</u>	<u>196</u>	<u>8,432</u>	<u>9,907</u>	<u>364</u>
Support services:						
Salaries						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits						
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Purchased professional - educational services - Head Start						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Supplies and materials						
Other objects						
Indirect costs						
Total support services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
Total expenditures	<u>1,323</u>	<u>1,566</u>	<u>196</u>	<u>8,432</u>	<u>9,907</u>	<u>364</u>
Other Financing (uses)						
Transfer in - General Fund						
Transfer to school based budget - current year						
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>1,323</u>	<u>1,566</u>	<u>196</u>	<u>8,432</u>	<u>9,907</u>	<u>364</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	Local Project #052	Expeditionary Learning	#33 Projects	University of Michigan	Golf Outing Fundraiser #053	Comcast
REVENUES:						
Federal sources						
State sources						
Local sources	\$ 2	\$ 5,213	\$ 695	\$ 1,000	\$ 59	\$ 13,657
Total revenues	<u>\$ 2</u>	<u>\$ 5,213</u>	<u>\$ 695</u>	<u>\$ 1,000</u>	<u>\$ 59</u>	<u>\$ 13,657</u>
EXPENDITURES:						
Instruction:						
Salaries of teachers		\$ 5,000				\$ 6,227
Other salaries for instruction						
Unused vacaon payments to terminated / retired staff						
Purchased professional and technical services						
Purchased professional - educational services						
Other purchased services (400-500 series)				\$ 1,000		
Tuition						
General supplies	\$ 2				\$ 59	
Textbooks						
Other objects						
Total instruction	<u>2</u>	<u>5,000</u>	<u>-</u>	<u>1,000</u>	<u>59</u>	<u>6,227</u>
Support services:						
Salaries						
Salaries of supervisors of instruction						
Salaries of program directors						
Salaries of other professional staff						
Salaries of secretarial & clerical staff						6,499
Other salaries						
Family/Parent Liaison Salary						
Salaries of masters teachers						
Personal services-employee benefits		213				931
Purchased professional and technical services						
Purchased professional - educational services						
Purchased professional - educational services - pre-k						
Purchased professional - educational services - Head Start						
Other purchased professional education services						
Rentals						
Other purchased services						
Contracted services - transportation (bet. home & school)						
Contracted services - transportation (field trips)						
Tuition						
Supplies and materials			\$ 695			
Other objects						
Indirect costs						
Total support services	<u>-</u>	<u>213</u>	<u>695</u>	<u>-</u>	<u>-</u>	<u>7,430</u>
Facilities acquisition and construction services:						
Instructional equipment						
Noninstructional equipment						
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions to Charter Schools						
Total expenditures	<u>2</u>	<u>5,213</u>	<u>695</u>	<u>1,000</u>	<u>59</u>	<u>13,657</u>
Other Financing (uses)						
Transfer in - General Fund						
Transfer to school based budget - current year						
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Outflows	<u>2</u>	<u>5,213</u>	<u>695</u>	<u>1,000</u>	<u>59</u>	<u>13,657</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JERSEY CITY PUBLIC SCHOOLS
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
for the Fiscal Year Ended June 30, 2016

	#059 Local Proj.	Subaru Share the Love	Grammy Foundation	Kenneth Brown	Project Reservoir	Total
REVENUES:						
Federal sources						\$ 27,560,530
State sources						66,786,696
Local sources	\$ 8	\$ 5,066	\$ 3,121	\$ 400	\$ 7,547	210,078
Total revenues	<u>\$ 8</u>	<u>\$ 5,066</u>	<u>\$ 3,121</u>	<u>\$ 400</u>	<u>\$ 7,547</u>	<u>\$ 94,557,304</u>
EXPENDITURES:						
Instruction:						
Salaries of teachers						\$ 18,121,933
Other salaries for instruction						6,857,738
Unused vacation payments to terminated / retired staff						6,830
Purchased professional and technical services						787,616
Purchased professional - educational services						846
Other purchased services (400-500 series)						541,318
Tuition						5,383,672
General supplies	\$ 8	\$ 217	\$ 3,121	\$ 400	\$ 7,547	4,174,307
Textbooks						213,011
Other objects						206,315
Total instruction	<u>8</u>	<u>217</u>	<u>3,121</u>	<u>400</u>	<u>7,547</u>	<u>36,293,586</u>
Support services:						
Salaries						259,073
Salaries of supervisors of instruction						806,772
Salaries of program directors						266,079
Salaries of other professional staff						3,577,336
Salaries of secretarial & clerical staff						339,282
Other salaries						1,844,033
Family/Parent Liaison Salary						106,770
Salaries of masters teachers						1,540,002
Personal services-employee benefits						9,879,223
Purchased professional and technical services						3,406,821
Purchased professional - educational services						241,221
Purchased professional - educational services - pre-k						26,179,104
Purchased professional - educational services - Head Start						2,401,490
Other purchased professional education services						69,483
Rentals						271,334
Other purchased services		4,849				617,768
Contracted services - transportation (bet. home & school)						596,887
Contracted services - transportation (field trips)						43,998
Tuition						10,005
Supplies and materials						1,392,247
Other objects						200
Indirect costs						353,957
Total support services	<u>-</u>	<u>4,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,203,085</u>
Facilities acquisition and construction services:						
Instructional equipment						319,275
Noninstructional equipment						16,805
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>336,080</u>
Contributions to Charter Schools						1,190,160
Total expenditures	<u>8</u>	<u>5,066</u>	<u>3,121</u>	<u>400</u>	<u>7,547</u>	<u>92,022,911</u>
Other Financing (uses)						
Transfer in - General Fund						2,148,501
Transfer to school based budget - current year						(4,682,894)
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,534,393)</u>
Total Outflows	<u>8</u>	<u>5,066</u>	<u>3,121</u>	<u>400</u>	<u>7,547</u>	<u>94,557,304</u>
Excess (deficiency) of revenues over (under) expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 15,427,660	\$ 226,916	\$ 15,654,576	\$ 14,234,872	\$ 1,419,704
Other salaries for instruction	6,507,112	115,884	6,622,996	6,568,133	54,863
Unused vacaion payments to terminated / retired staff		47,232	47,232	6,830	40,402
Other purchased services (400-500 series)	64,125	2,392	66,517	56,322	10,195
General Supplies	386,500	3,811	390,311	280,623	109,688
Other objects		625	625	214	411
Total instruction	<u>22,385,397</u>	<u>396,860</u>	<u>22,782,257</u>	<u>21,146,994</u>	<u>1,635,263</u>
Support services:					
Salaries of supervisors of instruction	552,036	15,305	567,341	509,841	
Salaries of program directors	257,800	8,279	266,079	266,079	
Salaries of other professional staff	3,844,676	(23,584)	3,821,092	3,577,336	243,756
Salaries of secretarial & clerical staff	402,596		402,596	264,298	138,298
Other Salaries	639,964	18,154	658,118	657,951	167
Salaries of Community Parent Involvement Spec.	109,282	(2,512)	106,770	106,770	
Salaries of Master Teachers	1,606,530	(15,642)	1,590,888	1,540,002	50,886
Personal services-employee benefits	8,649,432	192,148	8,841,580	8,194,644	646,936
Purchased educational services - contracted Pre-k	26,563,425	(257,274)	26,306,151	26,179,104	127,047
Purchased educational services - contracted Head Start	2,998,080	(331,906)	2,666,174	2,401,490	264,684
Other purchased professional - Ed. Services	206,250	22,650	228,900	69,483	159,417
Rentals	594,117	(22,650)	571,467	265,139	306,328
Contracted services - transportation (Bet. Home & School)	716,265		716,265	596,887	119,378
Contracted services - transportation (Field Trips)	64,125	1,297	65,422	43,378	22,044
Travel	26,000		26,000		26,000
Supplies and materials	117,939	(625)	117,314	53,585	63,729
Other objects	25,000		25,000	200	24,800
Total support services	<u>47,373,517</u>	<u>(396,360)</u>	<u>46,977,157</u>	<u>44,726,187</u>	<u>2,193,470</u>
Facilities acquisition and construction services:					
Instructional equipment	60,000		60,000	55,343	4,657
Noninstructional equipment	15,000	(500)	14,500	8,205	6,295
Total facilities acquisition and construction services	<u>75,000</u>	<u>(500)</u>	<u>74,500</u>	<u>63,548</u>	<u>10,952</u>
Contributions to Charter Schools	1,190,160		1,190,160	1,190,160	
Total expenditures	<u>\$ 71,024,074</u>	<u>\$ -</u>	<u>\$ 71,024,074</u>	<u>\$ 67,126,889</u>	<u>\$ 3,839,685</u>

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2015-16 preschool education aid allocation	\$ 67,499,148
Add: actual carryover June 30, 2015	7,754,334
Add: budgeted transfer from General Fund	2,148,501
Add: prior year purchase orders canceled	58,255
Total preschool education aid funds available for 2015/16 budget	<u>77,460,238</u>
Less: 2015-16 budgeted preschool education aid	<u>(71,024,074)</u>
	6,436,164
Add: June 30, 2016 unexpended preschool education aid	3,839,685
2015-16 carryover - preschool education aid	<u>\$ 10,275,849</u>
2015-16 preschool education aid carryover aid budgeted for preschool programs 2016-17	<u>\$ 5,187,749</u>

Capital Projects Fund

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, 2016

Revenues:	
State Source:	
SDA grant	\$ 26,143,263
Total revenues	<u>26,143,263</u>
Expenditures:	
Construction services	<u>30,129,578</u>
Total expenditures	<u>30,129,578</u>
(Deficit) of revenues (under) expenditures	(3,986,315)
Other financing uses:	
Transfers out	<u>(1,908)</u>
Total other financing uses	<u>(1,908)</u>
(Deficit) of revenues (under) expenditures and other financing uses	(3,988,223)
Fund balance - beginning	<u>5,176,822</u>
Fund balance - ending	<u>\$ 1,188,599</u>
<u>Reconciliation of Fund Balance:</u>	
Fund Balance, Budgetary Basis	\$ 1,188,599
GAAP Basis Revenues not Recognized	<u>(388,259)</u>
Fund Balance - June 30, 2016 GAAP Basis	<u>\$ 800,340</u>

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, 2016

	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	<u>3,603,583</u>		<u>3,603,583</u>	<u>3,603,583</u>
Expenditures and other financing uses				
Construction services	3,441,382	\$ 132,100	3,573,482	3,603,583
Total expenditures	<u>3,441,382</u>	<u>132,100</u>	<u>3,573,482</u>	<u>3,603,583</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 162,201</u>	<u>\$ (132,100)</u>	<u>\$ 30,101</u>	<u>\$ -</u>

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	0.10%
Percentage completion	99.16%
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 Various Equipment
for the Fiscal Year Ended June 30, 2016

	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	<u>3,000,000</u>		<u>3,000,000</u>	<u>3,000,000</u>
Expenditures and other financing uses				
Acquisition of various equipment	1,846,025	\$ 385,645	2,231,670	3,000,000
Total expenditures	<u>1,846,025</u>	<u>385,645</u>	<u>2,231,670</u>	<u>3,000,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,153,975</u>	<u>\$ (385,645)</u>	<u>\$ 768,330</u>	<u>\$ -</u>

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	74.39%
Original target completion date	6/30/2013
Revised target completion date	6/30/2017

* - 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 Public School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 43,150,128	\$ 44,624	\$ 43,194,752	\$ 43,194,752
Total revenues	<u>43,150,128</u>	<u>44,624</u>	<u>43,194,752</u>	<u>43,194,752</u>
Expenditures and other financing uses				
Construction services	42,571,522	44,624	42,616,146	42,714,052
Acquisition of land	480,700		480,700	480,700
Total expenditures	<u>43,052,222</u>	<u>44,624</u>	<u>43,096,846</u>	<u>43,194,752</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 97,906</u>	<u>\$ -</u>	<u>\$ 97,906</u>	<u>\$ -</u>

Additional project information:

Project number	2390-N01-99-0227
Grant date/letter of notification	1999
Original authorized cost	\$ 32,167,299
Additional authorized cost	11,027,453
Revised authorized cost	\$ 43,194,752
Percentage increase over original authorized cost	34.28%
Percentage completion	99.77%
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 Frank R. Conwell Middle School Number 4 - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 52,020,221	\$ 64,215	\$ 52,084,436	\$ 52,084,436
Total revenues	<u>52,020,221</u>	<u>64,215</u>	<u>52,084,436</u>	<u>52,084,436</u>
Expenditures and other financing uses				
Construction services	51,931,497	64,215	51,995,712	52,084,436
Total expenditures	<u>51,931,497</u>	<u>64,215</u>	<u>51,995,712</u>	<u>52,084,436</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 88,724</u>	<u>\$ -</u>	<u>\$ 88,724</u>	<u>\$ -</u>

Additional project information:

Project number	2390-N02-99-0228
Grant date/letter of notification	1999
Original authorized cost	\$ 44,596,104
Additional authorized cost	7,488,332
Revised authorized cost	\$ 52,084,436

Percentage increase over original authorized cost	16.79%
Percentage completion	99.83%
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 Heights Middle School Number 3 - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 62,205,652		\$ 62,205,652	\$ 62,205,652
Total revenues	<u>62,205,652</u>	<u>-</u>	<u>62,205,652</u>	<u>62,205,652</u>
Expenditures and other financing uses				
Construction services	57,887,247		57,887,247	57,892,689
Acquisition of land	4,312,963		4,312,963	4,312,963
Total expenditures	<u>62,200,210</u>	<u>-</u>	<u>62,200,210</u>	<u>62,205,652</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,442</u>	<u>\$ -</u>	<u>\$ 5,442</u>	<u>\$ -</u>

Additional project information:

Project number	2390-N03-99-0147
Grant date/letter of notification	1999
Original authorized cost	\$ 47,305,602
Additional authorized cost	14,900,050
Revised authorized cost	\$ 62,205,652
Percentage increase over original authorized cost	31.50%
Percentage completion	99.99%
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 J. Ferris High School - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 3,550,762	\$ (1,223,993)	\$ 2,326,769	\$ 2,326,769
Total revenues	<u>3,550,762</u>	<u>(1,223,993)</u>	<u>2,326,769</u>	<u>2,326,769</u>
Expenditures and other financing uses				
Construction services	2,320,769	6,000	2,326,769	2,326,769
Total expenditures	<u>2,320,769</u>	<u>6,000</u>	<u>2,326,769</u>	<u>2,326,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,229,993</u>	<u>\$ (1,229,993)</u>	<u>\$ -</u>	<u>\$ -</u>
 Additional project information:				
Project number	2390-060-01-0583			
Grant date/letter of notification	2001			
Original authorized cost	\$ 3,134,957			
Additional authorized cost	(808,188)			
Revised authorized cost	\$ 2,326,769			
 Percentage increase over original authorized cost	-25.78%			
Percentage completion	100.00%			
Original target completion date	Complete			
Revised target completion date	Complete			

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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 19,465,491	\$ 12,028	\$ 19,477,519	\$ 19,477,519
Total revenues	<u>19,465,491</u>	<u>12,028</u>	<u>19,477,519</u>	<u>19,477,519</u>
Expenditures and other financing uses				
Construction services	19,433,100	44,419	19,477,519	19,477,519
Total expenditures	<u>19,433,100</u>	<u>44,419</u>	<u>19,477,519</u>	<u>19,477,519</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 32,391</u>	<u>\$ (32,391)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-070-01-0582			
Grant date/letter of notification	2001			
Original authorized cost	\$ 12,904,012			
Additional authorized cost	6,573,507			
Revised authorized cost	\$ 19,477,519			
Percentage increase over original authorized cost	50.94%			
Percentage completion	100.00%			
Original target completion date	Complete			
Revised target completion date	Complete			

JERSEY CITY PUBLIC SCHOOLS
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balances, and Project Status - Budgetary Basis
160-180 Maple Street - Site Grading Environmental Interim Remedial Measures- School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ -	\$ 280,335	\$ 280,335	\$ 280,335
Total revenues	<u>-</u>	<u>280,335</u>	<u>280,335</u>	<u>280,335</u>
Expenditures and other financing uses				
Construction services	-	234,922	234,922	280,335
Total expenditures	<u>-</u>	<u>234,922</u>	<u>234,922</u>	<u>280,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 45,413</u>	<u>\$ 45,413</u>	<u>\$ -</u>

Additional project information:

Project number	2390-SRI-15-0AEM
Grant date/letter of notification	2015
Original authorized cost	\$ 297,000
Reduced authorized cost	(16,665)
Revised authorized cost	\$ 280,335
Percentage decrease over original authorized cost	-5.61%
Percentage completion	83.80%
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 The Academy I Middle School - Health & Safety
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 954,167	\$ (11,040)	\$ 943,127	\$ 943,127
Total revenues	954,167	(11,040)	943,127	943,127
Expenditures and other financing uses				
Construction services	943,127		943,127	943,127
Total expenditures	943,127		943,127	943,127
Excess (deficiency) of revenues over (under) 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	49,966			
Revised authorized cost	\$ 943,127			
Percentage increase over original authorized cost	5.59%			
Percentage completion	100.00%			
Original target completion date	Complete			
Revised target completion date	Complete			

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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 42,705,439	\$ 3,032,860	\$ 45,738,299	\$ 45,738,299
Total revenues	<u>42,705,439</u>	<u>3,032,860</u>	<u>45,738,299</u>	<u>45,738,299</u>
Expenditures and other financing uses				
Construction services	30,600,932	7,846,799	38,447,731	42,404,856
Acquisition of land	3,333,443		3,333,443	3,333,443
Total expenditures	<u>33,934,375</u>	<u>7,846,799</u>	<u>41,781,174</u>	<u>45,738,299</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 8,771,064</u>	<u>\$ (4,813,939)</u>	<u>\$ 3,957,125</u>	<u>\$ -</u>

Additional project information:

Project number	2390-190-01-0581
Grant date/letter of notification	2001
Original authorized cost	\$ 8,908,156
Additional authorized cost	36,830,143
Revised authorized cost	\$ 45,738,299

Percentage increase over original authorized cost	413.44%
Percentage completion	91.35%
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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 2,597,266	\$ (1,104,172)	\$ 1,493,094	\$ 1,493,094
Total revenues	<u>2,597,266</u>	<u>(1,104,172)</u>	<u>1,493,094</u>	<u>1,493,094</u>
Expenditures and other financing uses				
Construction services	1,428,590	11,964	1,440,554	1,493,094
Total expenditures	<u>1,428,590</u>	<u>11,964</u>	<u>1,440,554</u>	<u>1,493,094</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,168,676</u>	<u>\$ (1,116,136)</u>	<u>\$ 52,540</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x14-01-0594
Grant date/letter of notification	2001
Original authorized cost	\$ 3,809,358
Reduced authorized cost	(2,316,264)
Revised authorized cost	\$ 1,493,094
Percentage decrease over original authorized cost	-60.80%
Percentage completion	96.48%
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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 44,825,298	\$ 653,284	\$ 45,478,582	\$ 45,478,582
Total revenues	<u>44,825,298</u>	<u>653,284</u>	<u>45,478,582</u>	<u>45,478,582</u>
Expenditures and other financing uses				
Construction services	8,228,168	17,694,746	25,922,914	38,325,562
Acquisition of land	7,153,020		7,153,020	7,153,020
Total expenditures	<u>15,381,188</u>	<u>17,694,746</u>	<u>33,075,934</u>	<u>45,478,582</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 29,444,110</u>	<u>\$ (17,041,462)</u>	<u>\$ 12,402,648</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x03-01-0587
Grant date/letter of notification	2001
Original authorized cost	\$ 10,843,831
Additional authorized cost	34,634,751
Revised authorized cost	\$ 45,478,582
Percentage increase over original authorized cost	319.40%
Percentage completion	72.73%
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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 5,804,153	\$ 1,189	\$ 5,805,342	\$ 5,805,342
Total revenues	<u>5,804,153</u>	<u>1,189</u>	<u>5,805,342</u>	<u>5,805,342</u>
Expenditures and other financing uses				
Construction services	3,995,412	20,374	4,015,786	4,054,156
Acquisition of land	1,751,186		1,751,186	1,751,186
Total expenditures	<u>5,746,598</u>	<u>20,374</u>	<u>5,766,972</u>	<u>5,805,342</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 57,555</u>	<u>\$ (19,185)</u>	<u>\$ 38,370</u>	<u>\$ -</u>

Additional project information:

Project number	2390-x13-01-0593
Grant date/letter of notification	2001
Original authorized cost	\$ 6,855,570
Reduced authorized cost	(1,050,228)
Revised authorized cost	\$ 5,805,342
Percentage decrease over original authorized cost	-15.32%
Percentage completion	99.34%
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 Duncan Avenue Annex School Number 23 - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 517,681	\$ (21,060)	\$ 496,621	\$ 496,621
Total revenues	<u>517,681</u>	<u>(21,060)</u>	<u>496,621</u>	<u>496,621</u>
Expenditures and other financing uses				
Construction services	102,723	393,898	496,621	496,621
Total expenditures	<u>102,723</u>	<u>393,898</u>	<u>496,621</u>	<u>496,621</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 414,958</u>	<u>\$ (414,958)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	2390-210-12-0ABO
Grant date/letter of notification	2013
Original authorized cost	\$ 28,500
Additional authorized cost	468,121
Revised authorized cost	\$ 496,621
Percentage increase over original authorized cost	1643%
Percentage completion	100.00%
Original target completion date	Complete
Revised target completion date	Complete

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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,188,700		\$ 1,188,700	\$ 1,188,700
Total revenues	<u>1,188,700</u>	<u>-</u>	<u>1,188,700</u>	<u>1,188,700</u>
Expenditures and other financing uses				
Construction services	1,055,858	\$ 26,149	1,082,007	1,188,700
Total expenditures	<u>1,055,858</u>	<u>26,149</u>	<u>1,082,007</u>	<u>1,188,700</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 132,842</u>	<u>\$ (26,149)</u>	<u>\$ 106,693</u>	<u>\$ -</u>

Additional project information:

Project number	2390-230-12-0ADS
Grant date/letter of notification	2012
Original authorized cost	\$ 15,000
Additional authorized cost	1,173,700
Revised authorized cost	\$ 1,188,700
Percentage increase over original authorized cost	7824.67%
Percentage completion	91.02%
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 Alexander D. Sullivan School Number 30 - School Facility Project
for the Fiscal Year Ended June 30, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 514,020	\$ 25,180	\$ 539,200	\$ 539,200
Total revenues	<u>514,020</u>	<u>25,180</u>	<u>539,200</u>	<u>539,200</u>
Expenditures and other financing uses				
Construction services	245,219	293,981	539,200	539,200
Total expenditures	<u>245,219</u>	<u>293,981</u>	<u>539,200</u>	<u>539,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 268,801</u>	<u>\$ (268,801)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-320-12-0ADU			
Grant date/letter of notification	2013			
Original authorized cost	\$ 15,000			
Additional authorized cost	524,200			
Revised authorized cost	\$ 539,200			
Percentage increase over original authorized cost	3494.67%			
Percentage completion	100.00%			
Original target completion date	Complete			
Revised target completion date	Complete			

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, 2016

	Prior Years	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State sources - SDA Grant	\$ 2,574,788	\$ (64,070)	\$ 2,510,718	\$ 2,510,718
Total revenues	<u>2,574,788</u>	<u>(64,070)</u>	<u>2,510,718</u>	<u>2,510,718</u>
Expenditures and other financing uses				
Construction services	2,192,713	318,005	2,510,718	2,510,718
Total expenditures	<u>2,192,713</u>	<u>318,005</u>	<u>2,510,718</u>	<u>2,510,718</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 382,075</u>	<u>\$ (382,075)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information:				
Project number	2390-060-12-0ADQ			
Grant date/letter of notification	2013			
Original authorized cost	\$ 15,000			
Additional authorized cost	2,495,718			
Revised authorized cost	\$ 2,510,718			
Percentage increase over original authorized cost	16638.12%			
Percentage completion	100.00%			
Original target completion date	Complete			
Revised target completion date	Complete			

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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,165,525	\$ 235,157	\$ 1,400,682	\$ 1,400,682
Total revenues	<u>1,165,525</u>	<u>235,157</u>	<u>1,400,682</u>	<u>1,400,682</u>
Expenditures and other financing uses				
Construction services	<u>20,575</u>	<u>1,380,107</u>	<u>1,400,682</u>	<u>1,400,682</u>
Total expenditures	<u>20,575</u>	<u>1,380,107</u>	<u>1,400,682</u>	<u>1,400,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,144,950</u>	<u>\$ (1,144,950)</u>	<u>\$ -</u>	<u>\$ -</u>

Additional project information:

Project number	2390-167-12-0ADR
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	1,385,682
Revised authorized cost	\$ 1,400,682
Percentage increase over original authorized cost	9237.88%
Percentage completion	100.00%
Original target completion date	Complete
Revised target completion date	Complete

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, 2016

	<u>Prior Years</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State sources - SDA Grant	\$ 1,536,100		\$ 1,536,100	\$ 1,536,100
Total revenues	<u>1,536,100</u>	<u>-</u>	<u>1,536,100</u>	<u>1,536,100</u>
Expenditures and other financing uses				
Construction services	20,995	\$ 1,231,630	1,252,625	1,536,100
Total expenditures	<u>20,995</u>	<u>1,231,630</u>	<u>1,252,625</u>	<u>1,536,100</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,515,105</u>	<u>\$ (1,231,630)</u>	<u>\$ 283,475</u>	<u>\$ -</u>

Additional project information:

Project number	2390-230-12-0ADT
Grant date/letter of notification	2013
Original authorized cost	\$ 15,000
Additional authorized cost	1,521,100
Revised authorized cost	\$ 1,536,100
Percentage increase over original authorized cost	10140.67%
Percentage completion	81.55%
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, 2016

Project Title/Issue	Approval Date	Ref.	Revised Budgetary Appropriations	GAAP Expenditures to Date		Unexpended Balance June 30, 2016
				Prior Years	Current Year	
In District Local Projects						
New Public School #3 - 97-006B			\$ 10,200,000	\$ 10,197,500		\$ 2,500
New Middle School, Heights Area - 97-006C			4,100,000	2,989,200		1,110,800
Convert PS #32 to House Academy High School (96-018A)			17,250,000	17,194,970		55,030
Acquire Sites for Pre-k Classes and Programs (00-040A)			837,482			837,482
Acquires Sites for Pre-k Classes and Programs (00-040B)			1,721,748	5,000		1,716,748
Install New Roof at Various Schools (94-129)			1,983,312	1,982,751		561
Construction of Alternate Public School #25 (J-441)			1,650,000	1,330,135		319,865
Improvements to Dickinson HS (C-483A)			12,000,000	11,980,732		19,268
Acquisition, Remodeling of Rutgers Building (J858)			610,010	556,186		53,824
Acquisition of Real Property - Public School #41 (J859)			500,000	345,196		154,804
A. Harry Moore School (C-497)			5,000,000	4,642,113		357,887
Subtotal - In District Local Projects			55,852,552	51,223,783		4,628,769
Local Projects						
Solar Panels and Associated Equipment	2009	F-1a	3,603,583	3,441,382	\$ 132,100	30,101
Acquisition of Various Equipment	2011	F-1b	3,000,000	1,846,025	385,645	768,330
Subtotal - Local Projects			6,603,583	5,287,407	517,745	798,431
District Administered SDA Fund Projects						
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1o	1,188,700	1,055,858	26,149	106,693
Rehabilitation of Alexander D. Sullivan School Number 30 - School Facility Project	2013	F-1p	539,200	245,219	293,981	
Rehabilitation of James J. Ferris High School - School Facility Project	2013	F-1q	2,510,718	2,192,713	318,005	
Rehabilitation of A. Harry Moore School - School Facility Project	2013	F-1r	1,400,682	20,575	1,380,107	
Rehabilitation of Nicolas Copernicus School Number 25 - School Facility Project	2013	F-1s	1,536,100	20,995	1,231,630	283,475
Rehabilitation of Duncan Avenue Annex School Number 23 - School Facility Project	2013	F-1n	496,621	102,723	393,898	
Subtotal - District Administered SDA Fund Projects			7,672,021	3,638,083	3,643,770	390,168
SDA Administered Projects						
New Construction of Frank R. Conwell Public School Number 3 - School Facility Project	1999	F-1c	43,194,752	43,052,222	44,624	97,906
New Construction of Frank R. Conwell Middle School Number 4 - School Facility Project	1999	F-1d	52,084,436	51,931,497	64,215	88,724
New Construction of Heights Middle School Number 3 - School Facility Project	1999	F-1e	62,205,652	62,200,210		5,442
Rehabilitation of James J. Ferris High School - School Facility Project	2001	F-1f	2,326,769	2,320,769	6,000	
Rehabilitation of Lincoln High School (Dr. C. T. Epps Freshman Academy) - School Facility Project	2001	F-1g	19,477,519	19,433,100	44,419	
Restoration of Regional Day School Rear Yard Site - School Facility Project	2015	F-1h	280,335		234,922	45,413
Rehabilitation of The Academy I Middle School - Health & Safety	2001	F-1i	943,127	943,127		
New Construction of Public School Number 20 - School Facility Project	2001	F-1j	45,738,299	33,934,375	7,846,799	3,957,125
New Construction of Early Childhood Center Number 14 - School Facility Project	2001	F-1k	1,493,094	1,428,590	11,964	52,540
New Construction of Public School Number 3 - School Facility Project	2001	F-1l	45,478,582	15,381,188	17,694,746	12,402,648
New Construction of Early Childhood Center Number 13 - School Facility Project	2001	F-1m	5,805,342	5,746,598	20,374	38,370
Subtotal - SDA Administered Projects			279,027,907	236,371,676	25,968,063	16,688,168
Total District Projects			\$ 349,156,063	\$ 296,520,949	\$ 30,129,578	\$ 22,505,536

Enterprise Funds

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statements of Net Position
June 30, 2016

	Enterprise Funds - Major		Enterprise Funds - Non-Major			Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Total Enterprise Funds - Nonmajor	
ASSETS:						
Current assets:						
Cash and cash equivalents		\$ 2,830,742	\$ 106,275	\$ 27,822	\$ 134,097	\$ 2,964,839
Intergovernmental receivable:						
State	\$ 35,808					35,808
Federal	2,581,012					2,581,012
Other	17,726	78,209	629		629	96,564
Inventories	184,958					184,958
Total current assets	<u>2,819,504</u>	<u>2,908,951</u>	<u>106,904</u>	<u>27,822</u>	<u>134,726</u>	<u>5,863,181</u>
Capital assets:						
Machinery and equipment	3,590,670					3,590,670
Accumulated depreciation	(2,486,844)					(2,486,844)
Total capital assets	<u>1,103,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,103,826</u>
Total assets	<u>3,923,330</u>	<u>2,908,951</u>	<u>106,904</u>	<u>27,822</u>	<u>134,726</u>	<u>6,967,007</u>
LIABILITIES:						
Current liabilities:						
Unearned revenue	158,361					158,361
Interfund payable	1,076,633	1,251,550	89,372		89,372	2,417,555
Accounts payable	517,111					517,111
Accrued salaries and wages	1,228	254,912	15,102		15,102	271,242
Compensated absences	19,727					19,727
Total current liabilities	<u>1,773,060</u>	<u>1,506,462</u>	<u>104,474</u>	<u>-</u>	<u>104,474</u>	<u>3,383,996</u>
Noncurrent liabilities:						
Compensated absences	177,542					177,542
Total noncurrent liabilities	<u>177,542</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,542</u>
Total liabilities	<u>1,950,602</u>	<u>1,506,462</u>	<u>104,474</u>	<u>-</u>	<u>104,474</u>	<u>3,561,538</u>
NET POSITION:						
Net investment in capital assets	1,103,826					1,103,826
Unrestricted	868,902	1,402,489	2,430	27,822	30,252	2,301,643
Total net position	<u>\$ 1,972,728</u>	<u>\$ 1,402,489</u>	<u>\$ 2,430</u>	<u>\$ 27,822</u>	<u>\$ 30,252</u>	<u>\$ 3,405,469</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statements of Revenues, Expenses and Changes in Fund Net Position
for the Fiscal Year Ended June 30, 2016

	Enterprise Funds - Major			Enterprise Funds - Non-Major		Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Technology Training Center		
OPERATING REVENUES:							
Charges for services:							
Sales	\$ 1,031,882		\$ 231,787			\$ 231,787	\$ 1,263,669
Tuition / program fees		\$ 3,494,387		\$ 5,691		5,691	3,500,078
Total operating revenues	<u>1,031,882</u>	<u>3,494,387</u>	<u>231,787</u>	<u>5,691</u>	<u>-</u>	<u>237,478</u>	<u>4,763,747</u>
OPERATING EXPENSES:							
Cost of sales - reimbursable	5,459,312						5,459,312
Cost of sales - non-program	2,939,629						2,939,629
Salaries and wages	4,441,030	2,918,790	171,857	6,900		178,757	7,538,577
Employee benefits	1,110,467	264,614	33,706	527		34,233	1,409,314
Purchased professional services	252,470	27,414					279,884
Other purchased services	8,206						8,206
Supplies and materials	166,918	86,351					253,269
Depreciation expense	102,723						102,723
Miscellaneous	3,524						3,524
Total operating expenses	<u>14,484,279</u>	<u>3,297,169</u>	<u>205,563</u>	<u>7,427</u>	<u>-</u>	<u>212,990</u>	<u>17,994,438</u>
Operating (loss) income	<u>(13,452,397)</u>	<u>197,218</u>	<u>26,224</u>	<u>(1,736)</u>	<u>-</u>	<u>24,488</u>	<u>(13,230,691)</u>
Nonoperating revenues:							
State Sources:							
State school lunch program	142,181						142,181
Federal sources:							
School breakfast program	5,231,237						5,231,237
National school lunch program	7,362,921						7,362,921
Food donation program	850,917						850,917
Snack program	312,723						312,723
School meals equipment	12,569						12,569
Total nonoperating revenues	<u>13,912,548</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,912,548</u>
Income (Loss) before transfers	460,151	197,218	26,224	(1,736)	-	24,488	681,857
Transfers in from General Fund					\$ 29,936	29,936	29,936
Change in net position	460,151	197,218	26,224	(1,736)	29,936	54,424	711,793
Total net position (deficit) - beginning	<u>1,512,577</u>	<u>1,205,271</u>	<u>(23,794)</u>	<u>29,558</u>	<u>(29,936)</u>	<u>(24,172)</u>	<u>2,693,676</u>
Total net position (deficit) - ending	<u>\$ 1,972,728</u>	<u>\$ 1,402,489</u>	<u>\$ 2,430</u>	<u>\$ 27,822</u>	<u>\$ -</u>	<u>\$ 30,252</u>	<u>\$ 3,405,469</u>

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statement of Cash Flows
for the Fiscal Year Ended June 30, 2016

	Enterprise Funds - Major			Enterprise Funds - Non-Major		Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Technology Training Center		
Cash flows from operating activities:							
Receipts from customers	\$ 1,087,845	\$ 3,490,073	\$ 231,158	\$ 29,039		\$ 260,197	\$ 4,838,115
Payments to employees for salaries and benefits	(5,704,355)	(3,166,937)	(205,263)	(7,427)		(212,690)	(9,083,982)
Payments to suppliers for goods and services	(9,180,554)	(113,765)					(9,294,319)
Net cash (used for) provided by operating activities	(13,797,064)	209,371	25,895	21,612		47,507	(13,540,186)
Cash flows from non-capital financing activities:							
Cash received from state sources	120,478						120,478
Cash received from federal sources	11,479,759						11,479,759
Cash received from food donation program	804,218						804,218
Cash receipt of interfund activity	835,131	408,308	42,671		\$ 29,936	72,607	1,316,046
Net cash provided by non-capital financing activities	13,239,586	408,308	42,671	-	29,936	72,607	13,720,501
Cash flows from capital and related financing activities:							
Acquisition of capital assets	(54,320)						(54,320)
Net cash (used for) capital and related financing activities	(54,320)						(54,320)
Net (decrease) increase in cash and cash equivalents	(611,798)	617,679	68,566	21,612	29,936	120,114	125,995
Cash and cash equivalents - beginning of the year	611,798	2,213,063	37,709	6,210	(29,936)	13,983	2,838,844
Cash and cash equivalents - end of the year	\$ -	\$ 2,830,742	\$ 106,275	\$ 27,822	\$ -	\$ 134,097	\$ 2,964,839

JERSEY CITY PUBLIC SCHOOLS
Enterprise Funds
Combining Statements of Cash Flows
for the Fiscal Year Ended June 30, 2016

	Enterprise Funds - Major			Enterprise Funds - Non-Major		Total Enterprise Funds - Nonmajor	Total Enterprise Funds
	Food Service	CASPER	Morning Star	Child Study Team	Technology Training Center		
Reconciliation of operating income (loss) to net cash (used for) provided by operating activities:							
Operating (loss) income	\$ (13,452,397)	\$ 197,218	\$ 26,224	\$ (1,736)	\$ -	\$ 24,488	\$ (13,230,691)
Adjustment to reconcile operating (loss) income to net cash (used for) provided by operating activities:							
Depreciation	102,723						102,723
Changes in assets and liabilities:							
(Increase) decrease in intergov. receivable		(4,314)	(629)	23,348		22,719	18,405
Decrease in accounts receivable	55,963						55,963
Decrease in inventories	48,749						48,749
(Decrease) in accounts payable	(399,244)						(399,244)
(Decrease) in accrued salaries	(121,194)	16,467	300			300	(104,427)
(Decrease) in other liabilities	(31,664)						(31,664)
Total adjustments	(344,667)	12,153	(329)	23,348	-	23,019	(309,495)
Net cash (used for) provided by operating activities	\$ (13,797,064)	\$ 209,371	\$ 25,895	\$ 21,612	\$ -	\$ 47,507	\$ (13,540,186)

Non-cash, from non-capital financing activities

The District received \$804,218 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2016.

Internal Service Fund

Jersey City Public Schools
Internal Service Funds

Combining Statements of Net Position

June 30, 2016

	<u>Self- Insurance</u>	<u>Regional Day School</u>	<u>Totals</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 9,515,710	\$ 1,655,211	\$ 11,170,921
Intergovernmental accounts receivable		74,154	74,154
Total current assets	<u>9,515,710</u>	<u>1,729,365</u>	<u>11,245,075</u>
Capital Assets:			
Machinery & equipment		215,438	215,438
Less: accumulated depreciated		<u>(139,059)</u>	<u>(139,059)</u>
Total capital assets		<u>76,379</u>	<u>76,379</u>
Total assets	<u>9,515,710</u>	<u>1,805,744</u>	<u>11,321,454</u>
Liabilities			
Current liabilities:			
Accrued liability for insurance claims	9,515,710		9,515,710
Accounts payable		22,710	22,710
Accrued salaries and wages		<u>29,346</u>	<u>29,346</u>
Total current liabilities	<u>9,515,710</u>	<u>52,056</u>	<u>9,567,766</u>
Net Position			
Net investment in capital assets		76,379	76,379
Unrestricted		<u>1,677,309</u>	<u>1,677,309</u>
Total net position	<u>\$ -</u>	<u>\$ 1,753,688</u>	<u>\$ 1,753,688</u>

Jersey City Public Schools
Internal Service Funds

Combining Statements of Revenues, Expenses and Changes in Fund Net Position

Year ended June 30, 2016

	Self- Insurance	Regional Day School	Totals
Operating revenues:			
Insurance proceeds	\$ 3,617,147		\$ 3,617,147
Tuition fees		\$ 5,468,454	5,468,454
Miscellaneous		810,439	810,439
Total operating revenues	<u>3,617,147</u>	<u>6,278,893</u>	<u>9,896,040</u>
Operating expenses:			
Insurance claims	3,617,147		3,617,147
Salaries and wages		4,671,486	4,671,486
Employee benefits		1,625,492	1,625,492
Purchased professional services		2,500	2,500
Purchased educational services		158,103	158,103
Other purchased services		20,111	20,111
Purchased property services		148,394	148,394
Supplies and materials		50,785	50,785
Depreciation expense		6,243	6,243
Total operating expenses	<u>3,617,147</u>	<u>6,683,114</u>	<u>10,300,261</u>
Operating income	<u>-</u>	<u>(404,221)</u>	<u>(404,221)</u>
Operating income and Change in net position	-	(404,221)	(404,221)
Total net position—beginning		2,157,909	2,157,909
Total net position—ending	<u>\$ -</u>	<u>\$ 1,753,688</u>	<u>\$ 1,753,688</u>

Jersey City Public Schools
Internal Service Funds

Combining Statements of Cash Flows

Year Ended June 30, 2016

	Self- Insurance	Regional Day School	Totals
Cash Flows from Operating Activities			
Receipts from services provided to other funds		\$ 5,876,459	\$ 5,876,459
Receipts from services provided to other districts		464,990	464,990
Payments to employees and for employee benefits		(6,677,324)	(6,677,324)
Payments for insurance	\$ (1,193,191)		(1,193,191)
Payments to suppliers		(384,191)	(384,191)
Net cash (used for) operating activities	(1,193,191)	(720,066)	(1,913,257)
Net (decrease) in cash and cash equivalents	(1,193,191)	(720,066)	(1,913,257)
Cash and cash equivalents, beginning of year	10,708,901	2,375,277	13,084,178
Cash and cash equivalents, end of year	<u>\$ 9,515,710</u>	<u>\$ 1,655,211</u>	<u>\$ 11,170,921</u>
Reconciliation of operating (loss) to net cash used by operating activities:			
Operating loss		\$ (404,221)	\$ (404,221)
Depreciation		6,243	6,243
Adjustments to reconcile operating income (loss) to net cash used by operating activities:			
Decrease in accounts receivable		62,556	62,556
(Decrease) in accounts payable		(4,298)	(4,298)
(Decrease) in accrued salaries and wages		(380,346)	(380,346)
(Decrease) in accrued liabilities for insurance claims	\$ (1,193,191)		(1,193,191)
Total adjustments	(1,193,191)	(322,088)	(1,509,036)
Net cash (used for) provided by operating activities	<u>\$ (1,193,191)</u>	<u>\$ (720,066)</u>	<u>\$ (1,913,257)</u>

Fiduciary Funds

JERSEY CITY PUBLIC SCHOOLS
Trust and Agency Funds
Combining Statement of Fiduciary Net Position
June 30, 2016

	Trust Funds			Agency Funds		
	Private Purpose Scholarship	Unemployment Compensation Insurance	Total Trust Fund	Student Activity	Payroll	Total Agency Fund
ASSETS:						
Cash and cash equivalents	\$ 528,512	\$ 1,210,861	\$ 1,739,373	\$ 501,278	\$ 47,096,103	\$ 47,597,381
Interfund receivable	17,367		17,367			
Total assets	<u>545,879</u>	<u>1,210,861</u>	<u>1,756,740</u>	<u>501,278</u>	<u>47,096,103</u>	<u>47,597,381</u>
LIABILITIES AND NET POSITION:						
Liabilities:						
Accounts payable		155,379	155,379			
Payroll deductions and withholdings					2,987,290	2,987,290
Summer escrow payable					42,361,288	42,361,288
Due to student groups				501,278		501,278
Interfund payable					1,747,525	1,747,525
Total liabilities	<u>-</u>	<u>155,379</u>	<u>155,379</u>	<u>\$ 501,278</u>	<u>\$ 47,096,103</u>	<u>\$ 47,597,381</u>
Net Position:						
Held in trust for scholarships	545,879		545,879			
Held in trust for unemployment claims		1,055,482	1,055,482			
Total net position	<u>\$ 545,879</u>	<u>\$ 1,055,482</u>	<u>\$ 1,601,361</u>			

JERSEY CITY PUBLIC SCHOOLS
Trust Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2016

	Trust Funds		
	Private Purpose Scholarship	Unemployment Compensation Insurance	Total Trust Fund
ADDITIONS:			
Plan member contributions		\$ 715,568	\$ 715,568
Fundraising donations	\$ 21,037		21,037
Total additions	<u>21,037</u>	<u>715,568</u>	<u>736,605</u>
DEDUCTIONS:			
Unemployment benefit payments		683,917	683,917
Scholarship payments	19,950		19,950
Total deductions	<u>19,950</u>	<u>683,917</u>	<u>703,867</u>
Change in net position	1,087	31,651	32,738
Net position—beginning of the year	<u>544,792</u>	<u>1,023,831</u>	<u>1,568,623</u>
Net position—end of the year	<u>\$ 545,879</u>	<u>\$ 1,055,482</u>	<u>\$ 1,601,361</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2016

	Balance, July 1, 2015	Cash Receipts	Cash Disbursements	Balance, June 30, 2016
ELEMENTARY SCHOOLS:				
Academy II	\$ 6,071	\$ 34,515	\$ 30,573	\$ 10,013
Number 3	5,734	78,270	65,500	18,504
Number 5	4,758	20,408	19,967	5,199
Number 6	10,675	24,763	25,396	10,042
Number 8	7,681	12,429	13,534	6,576
Number 11	8,946	18,849	15,769	12,026
Number 12	211	7,692	7,813	90
Number 14	323	837		1,160
Number 15	10,609	13,306	15,464	8,451
Number 16	8,565	19,760	16,569	11,756
Number 17	4,428	28,475	27,912	4,991
Number 20	5,652	2,820		8,472
Number 22	5,086	10,712	13,002	2,796
Number 23	4,427	23,762	23,181	5,008
Number 24	14,232	30,036	41,751	2,517
Number 25	2,397	14,138	11,361	5,174
Number 27	19,835	81,399	91,161	10,073
Number 28	26,698	20,755	20,413	27,040
Number 29	1,091	6,238	5,581	1,748
Number 30	11,900	569	1,979	10,490
Number 31	2,602	10,965	9,593	3,974
Number 33	2,032	5	1,080	957
Number 34	1,154	2,512	3,431	235
Number 37	2,511	141,643	135,495	8,659
Number 38	1,843	38,572	39,435	980
Number 39	1,687	9,465	8,800	2,352
Number 41	947	10,195	9,672	1,470
Total elementary schools	<u>172,095</u>	<u>663,090</u>	<u>654,432</u>	<u>180,753</u>
MIDDLE SCHOOLS:				
Academy	1,711	28,781	28,336	2,156
Number 4	7,577	25,966	26,213	7,330
Number 7	1,945	41,247	40,787	2,405
Number 40	21	9,093	9,039	75
Total middle schools	<u>11,254</u>	<u>105,087</u>	<u>104,375</u>	<u>11,966</u>
SENIOR HIGH SCHOOLS:				
McNair Academic	139,755	103,814	120,310	123,259
William L. Dickinson	129,265	112,083	127,095	114,253
James J. Ferris	16,440	44,296	36,153	24,583
Lincoln	25,687	78,458	76,619	27,526
Liberty	3,495	7,453	7,290	3,658
Henry Synder	35,049	79,911	106,002	8,958
Innovation school	927	7,567	5,495	2,999
Total senior high school	<u>350,618</u>	<u>433,582</u>	<u>478,964</u>	<u>305,236</u>

JERSEY CITY PUBLIC SCHOOLS
Student Activity Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2016

	<u>Balance, July 1, 2015</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2016</u>
ATHLETIC:				
Combined Athletic Account	\$ -	\$ 209,424	\$ 209,424	\$ -
Total athletic	<u>-</u>	<u>209,424</u>	<u>209,424</u>	<u>-</u>
OTHER:				
Early Child Care	1,412	9,359	8,599	2,172
Regional Day School	1,768	5,214	6,093	889
Bright Street Academy		1,597	1,335	262
Total other	<u>3,180</u>	<u>16,170</u>	<u>16,027</u>	<u>3,323</u>
Total all schools	<u>\$ 537,147</u>	<u>\$ 1,427,353</u>	<u>\$ 1,463,222</u>	<u>\$ 501,278</u>

JERSEY CITY PUBLIC SCHOOLS
Payroll Agency Fund
Statement of Cash Receipts and Cash Disbursements
for the Fiscal Year Ended June 30, 2016

	<u>Balance, June 30, 2015</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2016</u>
Assets				
Cash and cash equivalents	\$ 46,860,817	\$ 417,654,987	\$ 417,419,701	\$ 47,096,103
Total assets	<u>\$ 46,860,817</u>	<u>\$ 417,654,987</u>	<u>\$ 417,419,701</u>	<u>\$ 47,096,103</u>
Liabilities				
Payroll deductions and withholdings payable	\$ 6,413,594	\$ 348,135,080	\$ 351,561,384	\$ 2,987,290
Summer escrow payroll payable	40,447,223	67,772,382	65,858,317	42,361,288
Interfund payable		1,747,525		1,747,525
Total liabilities	<u>\$ 46,860,817</u>	<u>\$ 417,654,987</u>	<u>\$ 417,419,701</u>	<u>\$ 47,096,103</u>

Long-Term Debt

JERSEY CITY PUBLIC SCHOOLS
Long-Term Debt
Schedule of Obligations Under Capital Leases
for the Fiscal Year Ended June 30, 2016

<u>Purpose</u>	<u>Date of Lease</u>	<u>Term of Lease</u>	<u>Amount of Original Lease</u>		<u>Interest Rate</u>	<u>Balance, June 30, 2015</u>	<u>Retired</u>	<u>Balance, June 30, 2016</u>
			<u>Principal</u>	<u>Interest</u>				
Acquisition of Various Equipment	08/15/10	5 years	\$ 3,000,000	\$ 251,975	2.75%	\$ 632,987	\$ 632,987	\$ -
						<u>\$ 632,987</u>	<u>\$ 632,987</u>	<u>\$ -</u>

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 performs.

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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
					(as restated)	(as restated)				
Governmental activities										
Net investment in capital assets	\$ 433,592,897	\$ 431,974,880	\$ 424,886,142	\$ 418,719,001	\$ 405,796,278	\$ 319,354,987	\$ 318,243,162	\$ 307,633,917	\$ 326,536,924	\$ 355,272,955
Restricted	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022	52,902,178
Unrestricted (deficit)	(25,609,887)	(22,889,445)	(41,106,056)	(52,420,656)	(42,900,087)	(27,691,907)	(32,635,951)	(36,996,502)	(246,083,623)	(265,602,648)
Total governmental activities net position	<u>\$ 407,983,011</u>	<u>\$ 409,085,436</u>	<u>\$ 384,780,087</u>	<u>\$ 366,298,346</u>	<u>\$ 368,964,366</u>	<u>\$ 310,183,392</u>	<u>\$ 314,283,621</u>	<u>\$ 296,333,852</u>	<u>\$ 126,166,323</u>	<u>\$ 142,572,485</u>
Business-type activities										
Net investment in capital assets	\$ 167,124	\$ 740,409	\$ 573,529	\$ 525,984	\$ 447,590	\$ 1,628,298	\$ 1,485,341	\$ 1,352,723	\$ 1,152,229	\$ 1,103,826
Unrestricted	2,649,387	1,779,935	1,779,935	1,564,345	963,499	449,892	1,112,641	949,524	1,541,447	2,301,643
Total business-type activities net position	<u>\$ 2,816,511</u>	<u>\$ 2,520,344</u>	<u>\$ 2,353,464</u>	<u>\$ 2,090,329</u>	<u>\$ 1,411,089</u>	<u>\$ 2,078,190</u>	<u>\$ 2,597,982</u>	<u>\$ 2,302,247</u>	<u>\$ 2,693,676</u>	<u>\$ 3,405,469</u>
District-wide										
Net investment in capital assets	\$ 433,760,021	\$ 432,715,289	\$ 425,459,671	\$ 419,244,985	\$ 406,243,868	\$ 320,983,285	\$ 319,728,503	\$ 308,986,640	\$ 327,689,153	\$ 356,376,781
Restricted	1	1	1,000,001	1	6,068,175	18,520,312	28,676,410	25,696,437	45,713,022	52,902,178
Unrestricted (deficit)	(22,960,500)	(21,109,510)	(39,326,121)	(50,856,311)	(41,936,588)	(27,242,015)	(31,523,310)	(36,046,978)	(244,542,176)	(263,301,005)
Total district net position	<u>\$ 410,799,522</u>	<u>\$ 411,605,780</u>	<u>\$ 387,133,551</u>	<u>\$ 368,388,675</u>	<u>\$ 370,375,455</u>	<u>\$ 312,261,582</u>	<u>\$ 316,881,603</u>	<u>\$ 298,636,099</u>	<u>\$ 128,859,999</u>	<u>\$ 145,977,954</u>

Source: CAFR Schedule A-1 and District records.

Note: This schedule represents ten years of data

GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

GASB 65 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$204,248,657. The amount is not reflected in the June 30, 2014 Net Position, above.

JERSEY CITY PUBLIC SCHOOLS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)
(accrual basis of accounting)

	2007	2008	2009	2010*	2011 (re restated)	2012 (re restated)	2013	2014	2015	2016
Expenses										
Governmental activities										
Instruction										
Regular	\$ 278,347,957	\$ 299,523,696	\$ 286,317,321	\$ 252,979,177	\$ 240,767,515	\$ 250,916,777	\$ 256,130,773	\$ 258,875,709	\$ 274,875,443	\$ 284,858,233
Special education	88,006,957	95,001,938	93,015,943	73,713,285	63,805,964	70,142,802	72,715,201	77,514,402	84,862,892	92,651,923
Other instruction	24,185,420	22,297,363	26,700,480	16,269,522	15,804,547	15,987,669	16,798,662	17,551,100	18,385,246	19,222,135
Other sponsored activities and athletics			4,332,688	4,984,519	3,143,844	3,650,291	4,048,612	4,469,667	4,728,266	5,208,652
Support Services:										
Tuition			20,121,924	20,097,146	19,923,616	20,478,268	20,681,306	20,477,666	20,477,666	21,233,847
Student & instruction related services	109,464,168	104,586,247	104,361,693	120,529,206	122,358,440	123,790,127	125,017,149	127,734,035	130,737,973	137,530,061
General administration services	10,829,122	12,581,700	10,566,019	10,626,506	12,256,242	10,695,906	10,774,563	10,385,472	12,429,322	13,600,586
School administration services	24,740,015	26,044,595	24,971,813	26,957,168	24,719,636	26,620,183	27,678,938	28,592,593	27,732,450	32,775,368
Central services	11,202,862	12,135,132	10,173,405	8,127,696	9,612,265	9,948,275	9,495,399	10,657,883	10,527,987	11,629,034
Administrative information technology			2,271,129	3,008,070	4,505,697	3,721,926	3,683,498	3,798,923	4,530,510	4,530,510
Plant operations and maintenance	66,999,213	69,713,133	67,816,500	71,061,257	78,570,456	75,168,923	77,003,243	83,053,423	85,539,359	90,033,442
Pupil transportation	14,746,871	15,881,872	14,905,509	21,473,001	13,758,489	17,489,260	15,591,043	15,480,413	18,544,381	17,868,414
Special schools				2,185,517	858,344	600,601	385,590	1,072,946	1,262,373	56,632,298
Charter schools				35,982,851	32,616,692	37,638,057	45,805,085	47,633,768	53,200,975	1,297,251
Interest on long-term debt			78,565	102,016	151,711	125,044	83,158	44,483	19,524	2,176
Total governmental activities expenses	628,522,585	656,765,676	643,239,936	667,384,774	641,529,361	667,113,228	685,729,610	707,412,798	747,122,798	789,073,930
Business-type activities:										
Food service	10,633,150	10,803,006	11,017,058	11,494,176	11,362,256	11,120,782	11,759,988	14,454,669	14,470,823	14,484,279
CASPER program	3,398,314	3,536,537	3,316,087	3,121,316	3,136,496	3,201,840	2,567,456	2,746,764	3,101,230	3,297,169
SES										
Other nonmajor	564,346	982,907	1,285,102	1,392,601	1,421,703	145,276	313,444	262,222	175,290	212,990
Total business-type activities expense	14,815,810	15,322,270	15,618,247	16,008,093	15,920,455	15,283,178	15,967,498	17,509,156	17,747,973	17,994,438
Total district expenses	\$ 643,338,395	\$ 672,087,946	\$ 658,858,183	\$ 683,392,867	\$ 657,449,816	\$ 682,396,406	\$ 701,697,108	\$ 724,921,954	\$ 764,870,703	\$ 807,068,368
Program Revenues										
Governmental activities:										
Charges for services	\$ 9,314	\$ 87,521	\$ 55,330	\$ 6,022,264	\$ 8,589	\$ 580,629	\$ 145,612		\$ 680,227	
Operating grants and contributions	178,477,250	176,425,933	132,255,789	492,506,396	105,360,804	103,171,425	98,697,649	99,873,788	96,277,609	94,245,794
Capital grants and contributions	82,015,270	22,107,372	9,399,166	4,927,542	715,601	3,353,572	3,822,494	7,529,702	26,673,246	29,613,734
Total governmental activities program revenues	260,501,834	196,620,826	167,110,305	503,456,202	106,084,994	107,105,646	102,665,755	107,403,690	123,531,082	123,859,528
Business-type activities:										
Charges for services										
Food service	1,361,402	1,544,895	1,619,229	1,658,677	1,567,872	1,599,971	1,693,289	1,699,831	922,936	1,031,882
CASPER program	3,903,165	3,014,733	3,254,291	2,950,131	3,049,045	2,784,332	2,837,091	3,011,533	3,340,172	3,494,387
SES										
Other nonmajor	619,328	1,042,680	1,164,217	1,258,511	1,093,095	58,172	340,749	207,385	101,524	237,478
Operating grants and contributions	9,220,513	9,414,698	9,353,782	9,812,738	9,433,533	9,324,377	10,349,704	12,293,276	13,652,299	13,912,548
Total business-type activities program revenues	15,104,408	15,017,006	15,391,519	15,680,057	15,234,389	14,779,190	16,482,454	17,212,025	18,017,931	18,676,295
Total district program revenues	\$ 275,606,242	\$ 213,637,832	\$ 177,101,824	\$ 519,136,259	\$ 121,319,383	\$ 121,884,836	\$ 119,148,209	\$ 124,615,515	\$ 141,649,013	\$ 142,535,823
Net (Expense)/Revenue										
Governmental activities	\$ (368,020,751)	\$ (458,144,850)	\$ (481,529,631)	\$ (163,928,572)	\$ (535,444,367)	\$ (560,007,582)	\$ (583,063,855)	\$ (600,009,308)	\$ (623,491,648)	\$ (665,214,402)
Business-type activities	288,598	(305,264)	(226,728)	(328,036)	(686,066)	(503,988)	514,956	(297,131)	269,958	681,875
Total district-wide net expense	\$ (367,732,153)	\$ (458,450,114)	\$ (481,756,359)	\$ (164,256,608)	\$ (536,130,433)	\$ (560,511,570)	\$ (582,548,899)	\$ (600,306,439)	\$ (623,221,690)	\$ (664,532,527)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 79,624,878	\$ 82,809,873	\$ 86,122,268	\$ 93,012,049	\$ 102,313,254	\$ 104,359,519	\$ 106,446,709	\$ 108,336,848	\$ 109,961,901	\$ 112,161,139
Unrestricted grants and contributions	359,047,274	373,342,035	366,033,386	48,306,286	434,124,863	477,334,995	476,265,902	470,037,747	537,215,096	565,463,329
Loss on disposal of capital assets		(1,365,203)	(271,209)	(184,200)						
Investment earnings	3,950,316	4,394,593	746,600	227,973	186,157	217,660	189,687	55,860	117,392	223,235
Miscellaneous income	1,882,630		4,595,237	3,884,723	1,486,113	4,264,961	4,261,786	3,629,084	5,828,597	3,802,797
Transfers		65,977							(231,416)	(29,936)
Special item of revenue									4,681,206	
Total governmental activities	444,505,098	459,247,275	457,224,282	145,446,831	538,110,387	586,177,135	587,164,084	582,059,539	657,572,776	681,620,564
Business-type activities:										
Investment earnings	172,054	119,290	15,632	6,372	6,826	6,309	4,836	1,396	490	
Miscellaneous income				83,752						
Loss on disposal of capital assets and other adjustments		(65,977)		(25,223)					(110,435)	
Transfers									231,416	29,936
Total business-type activities	172,054	53,313	15,632	64,901	6,826	6,309	4,836	1,396	121,471	29,936
Total district-wide	\$ 444,677,152	\$ 459,300,588	\$ 457,239,914	\$ 145,511,732	\$ 538,117,213	\$ 586,183,444	\$ 587,168,920	\$ 582,060,935	\$ 657,694,247	\$ 681,650,500
Change in Net Position										
Governmental activities	\$ 76,484,347	\$ 1,102,425	\$ (24,305,349)	\$ (18,481,741)	\$ 2,666,020	\$ 26,169,553	\$ 4,100,229	\$ (17,949,769)	\$ 34,081,128	\$ 16,406,162
Business-type activities	460,653	(251,951)	(211,096)	(263,135)	(679,240)	(497,679)	519,792	(295,735)	391,429	711,793
Total district	\$ 76,944,999	\$ 850,474	\$ (24,516,445)	\$ (18,744,876)	\$ 1,986,780	\$ 25,671,874	\$ 4,620,021	\$ (18,245,504)	\$ 34,472,557	\$ 17,117,955

Source: CAFR Schedule A-2 and District records.

Note: This schedule represents ten years of data

- * 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)

	2007	2008	2009	2010	2011 (as restated)	2012	2013	2014	2015	2016
General Fund										
Reserved	\$ 9,015,343	\$ 8,478,554	\$ 13,532,275	\$ 2,502,845						
Unreserved (Deficit)	9,698,818	10,142,242	(18,166,648)	(12,499,994)						
Restricted					\$ 4,167,108	\$ 17,824,366	\$ 28,134,577	\$ 25,660,057	\$ 44,394,930	\$ 52,101,838
Assigned					24,563,512	13,286,197	4,200,097	1,743,946	705,493	
Unassigned (deficit)					(28,071,154)					(14,686,077)
Total general fund	<u>\$ 18,714,161</u>	<u>\$ 18,620,796</u>	<u>\$ (4,634,373)</u>	<u>\$ (9,997,149)</u>	<u>\$ 659,466</u>	<u>\$ 31,110,563</u>	<u>\$ 32,334,674</u>	<u>\$ 27,404,003</u>	<u>\$ 45,100,423</u>	<u>\$ 37,415,761</u>
All Other Governmental Funds										
Reserved			\$ 278,932							
Unreserved (Deficit)	\$ (6,399,611)	\$ (2,145,238)	(1,737,571)	\$ (6,653,343)						
Restricted					\$ 695,946	\$ 695,946	\$ 541,833	\$ 36,380	\$ 1,318,092	\$ 800,340
Unassigned (deficit)					(5,145,114)	(6,029,277)	(6,127,054)	(6,320,368)	(6,480,848)	(6,749,915)
Total all other governmental funds	<u>\$ (6,399,611)</u>	<u>\$ (2,145,238)</u>	<u>\$ (1,458,639)</u>	<u>\$ (6,653,343)</u>	<u>\$ (4,449,168)</u>	<u>\$ (5,333,331)</u>	<u>\$ (5,585,221)</u>	<u>\$ (6,283,988)</u>	<u>\$ (5,162,756)</u>	<u>\$ (5,949,575)</u>

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)

	2007	2008	2009	2010*	2011*	2012	2013	2014	2015	2016
Revenues										
Local tax levy	\$ 79,624,878	\$ 82,809,873	\$ 86,122,268	\$ 93,012,049	\$ 102,313,254	\$ 104,359,519	\$ 106,446,709	\$ 108,336,848	\$ 109,961,901	\$ 112,161,139
Tuition charges	9,314	87,521	55,350	49,529	71,587	150,883	89,169	122,200	331,209	242,930
Interest earnings	3,950,316	2,721,591	746,600	227,973	186,157	217,660	189,687	55,860	117,392	223,235
Miscellaneous	18,954,525	1,716,898	4,439,164	3,497,124	1,776,289	4,369,582	4,575,781	3,764,024	6,100,124	4,135,719
State sources	570,073,091	537,173,120	493,608,046	456,589,867	491,775,226	526,136,882	542,800,638	541,106,716	567,358,758	579,354,174
Federal sources	32,394,808	34,658,324	33,078,379	89,350,357	48,135,866	57,618,509	35,671,412	36,199,581	32,439,716	29,377,311
Total revenue	705,006,932	659,167,327	618,049,807	642,726,899	644,258,379	692,853,035	689,773,396	689,585,229	716,309,100	725,494,508
Expenditures										
Instruction										
Regular	268,581,772	280,209,245	272,415,914	193,842,234	194,978,050	199,342,249	202,923,844	201,644,701	194,931,459	191,588,353
Special	87,232,099	92,331,525	93,443,816	56,069,167	48,685,179	52,054,690	53,675,597	56,083,309	54,684,321	56,630,894
Other special instruction	24,005,576	23,085,184	26,827,471	12,039,193	12,003,583	11,691,149	12,313,527	12,618,879	11,722,590	11,576,643
Other instruction			4,365,428	4,735,838	2,617,715	2,984,175	3,286,625	3,557,297	3,480,615	3,702,255
Support Services										
Tuition				20,121,924	20,097,146	19,923,616	20,478,268	20,566,189	20,477,666	21,078,799
Student & instruction related services	108,755,278	103,578,081	104,693,670	113,519,398	106,246,876	106,037,497	107,691,376	107,971,510	105,215,088	108,651,560
General administration	10,403,783	11,740,885	10,332,446	9,978,806	10,327,220	9,321,555	9,137,917	8,646,584	9,939,927	10,657,653
School administration	24,619,775	25,986,413	25,214,587	20,236,456	19,025,026	19,828,232	20,702,906	20,917,260	18,277,462	20,460,992
Central services	10,896,600	11,556,153	10,115,156	8,092,361	7,905,343	8,009,362	7,641,240	8,508,779	7,587,890	8,446,596
Administrative information technology				2,261,905	2,516,508	3,278,911	3,140,353	2,982,230	2,855,842	3,364,939
Operations and maintenance	66,020,640	67,980,936	68,045,192	69,745,240	68,688,589	69,720,604	69,134,730	71,911,662	70,243,137	71,055,038
Student transportation	14,270,168	14,890,487	14,865,252	15,285,008	12,619,166	16,471,410	14,577,283	14,029,546	16,742,642	16,385,726
Employee benefits				80,524,131	89,139,343	101,174,483	112,657,407	107,957,100	104,254,066	122,131,489
Special schools				2,173,549	666,138	456,519	281,687	786,158	828,632	792,845
Charter schools				35,982,851	32,616,692	37,638,057	45,805,085	47,635,768	53,200,925	56,632,298
Capital outlay	68,248,348	23,713,387	13,590,254	8,676,318	5,191,828	3,353,592	3,976,607	8,035,155	26,848,581	30,129,578
Debt service:										
Principal	24,839		250,000				1,273,512	1,299,559	616,047	632,988
Interest and other charges			59,191				103,211	62,981	34,348	17,407
Total Expenditures	683,058,878	655,072,296	644,218,377	653,284,379	633,324,402	663,286,101	688,801,175	695,214,667	701,941,238	733,936,053
Excess (Deficiency) of revenues over (under) expenditures	21,948,054	4,095,031	(26,168,570)	(10,557,480)	10,933,977	29,566,934	972,221	(5,629,438)	14,367,862	(8,441,545)
Other Financing sources (uses)										
Capital lease (Non-budgeted)			3,600,000		3,000,000					
Transfers in	32,450,296	26,219,029	1,500,000	1,158,452		9,290,043	4,630,474	4,600,430	4,358,334	6,833,303
Transfers out	(32,450,296)	(26,153,052)	(1,500,000)	(1,158,452)		(9,290,043)	(4,630,474)	(4,600,430)	(4,589,750)	(6,863,239)
Total other financing sources (uses)	-	65,977	3,600,000	-	3,000,000	-	-	-	(231,416)	(29,936)
Special Item of Revenue									4,681,206	
Net change in fund balances	\$ 21,948,054	\$ 4,161,008	\$ (22,568,570)	\$ (10,557,480)	\$ 13,933,977	\$ 29,566,934	\$ 972,221	\$ (5,629,438)	\$ 18,817,652	\$ (8,471,481)
Debt service as a percentage of noncapital expenditures	0.05%		0.05%				0.20%	0.20%	0.10%	0.09%

Source: CAFR Schedule B-2

Note: This schedule represents ten years of data

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 business 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 original expense classifications.

**JERSEY CITY PUBLIC SCHOOLS
GENERAL FUND OTHER LOCAL REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)**

Description	Fiscal Year Ended June 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Tuition	\$ 242,930	\$ 331,209	\$ 122,200	\$ 89,169	\$ 150,883	\$ 71,587	\$ 49,529	\$ 55,350	\$ 87,521	\$ 9,314
Interest on investments	223,235	117,326	55,710	189,359	217,184	186,157	226,955	744,122	2,721,591	3,949,383
Refund of PY Expenditures	136,792	582,137	29,733	230,625	579,907	29,885	42,066	2,930,762		355,751
Transportation	1,431,408	775,226	1,310,159	1,032,387	1,199,161	1,069,870	992,237			
Miscellaneous	2,234,598	3,014,187	2,289,192	2,998,774	2,485,893	386,358	2,376,159	1,458,970	1,673,002	1,526,879
Total	\$ 4,268,963	\$ 4,820,085	\$ 3,806,994	\$ 4,540,314	\$ 4,633,028	\$ 1,743,857	\$ 3,686,946	\$ 5,189,204	\$ 4,482,114	\$ 5,841,327

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
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
2014	369,789,534	3,299,371,882	1,439,637,425	388,993,200	418,379,430	5,916,171,471	16,605,073	5,932,776,544	18,954,413,879	1.937
2015	357,594,034	3,278,586,056	1,512,274,524	419,257,100	412,384,630	5,980,096,344	17,672,253	5,997,768,597	19,938,046,484	1.943
2016	423,210,434	3,281,646,604	1,524,059,780	419,308,700	427,634,730	6,075,860,248	17,185,090	6,093,045,338	22,052,281,354	1.986

Source: Certification Schedule of the General Tax Rate, Tax Assessor

* - 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	
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
2014	1.937	3.845	1.729	7.511
2015	1.943	3.773	1.766	7.482
2016	1.986	3.782	1.933	7.701

Source: Certification Schedule of the General Tax Rate, Tax Assessor

**JERSEY CITY PUBLIC SCHOOLS
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Taxpayers	2016			2007		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
NC Housing Associates #100 Co	\$ 265,333,600	1	4.42%			
Cali Harborside Assoc	240,184,000	2	4.00%	\$ 208,463,100	1	3.65%
101 Hudson Street Assoc. C/O Mack Cali	181,711,600	3	3.03%			
Newport Centre, LLC	116,176,000	4	1.94%	165,724,600	2	2.90%
Mept Newport Twr, LLC - Atlas Group	90,000,000	5	1.50%			
John Hancock Life Ins. - JHUSA	86,980,800	6	1.45%			
70 Columbus Urban Renewal, LLC	85,550,200	7	1.43%			
Newport Center	78,506,800	8	1.31%			
Wells Reit II - Int'l Financial	71,250,000	9	1.19%	48,467,300	3	0.85%
Grove Point U.R., LLC	69,024,200	10	1.15%			
BBV US R.E. Fund				47,242,300	4	0.83%
RREEF America REIT				37,678,100	5	0.66%
Evergreen America Corp				35,638,300	6	0.62%
Public Service				28,236,100	7	0.49%
Hudson Mall				25,634,000	8	0.45%
Verizon				23,744,661	9	0.42%
Liverty National/New Liberty				19,514,200	10	0.34%
Total	<u>\$ 1,284,717,200</u>		<u>21.42%</u>	<u>\$ 640,342,661</u>		<u>11.21%</u>

Source: Municipal Tax Assessor

**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	
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%	
2014	108,336,848	95,769,774	88.40%	12,567,074
2015	109,961,901	109,961,901	100.00%	-
2016	112,161,139	112,161,139	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 certified prior to the end of the school year.

JERSEY CITY PUBLIC SCHOOLS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

Fiscal Year Ended June 30,	<u>Governmental Activities</u>		Percentage of Personal Income ^a	Per Capita
	<u>Capital Leases</u>	<u>Total District</u>		
2007			0.00%	40,816
2008			0.00%	43,644
2009	\$ 3,350,000	\$ 3,350,000	1.26%	42,181
2010	2,720,000	2,720,000	1.63%	44,241
2011	5,070,000	5,070,000	0.91%	46,295
2012	3,822,105	3,822,105	1.25%	47,819
2013	2,548,593	2,548,593	1.88%	47,886
2014	1,249,034	1,249,034	4.01%	50,088
2015	632,987	632,987	7.91%	50,088
2016	-	-	0.00%	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 calculated using personal income and population for the prior calendar year.

N/A Data not available.

**JERSEY CITY PUBLIC SCHOOLS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds *	Deductions	Net General Bonded Debt Outstanding		
2007	N/A	N/A	N/A	0.00%	40,816
2008	\$ 110,755,000	-	\$ 110,755,000	1.86%	43,644
2009	100,745,000	-	100,745,000	1.69%	42,181
2010	89,660,000	-	89,660,000	1.52%	44,241
2011	78,880,000	-	78,880,000	1.35%	46,295
2012	68,750,000	-	68,750,000	1.18%	47,819
2013	59,525,000	-	59,525,000	1.02%	47,886
2014	51,765,000	-	51,765,000	0.87%	50,088
2015	44,855,000	-	44,855,000	0.75%	50,088
2016	35,740,000	-	35,740,000	0.59%	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.

* These bonds are recorded in the financial statements of the City of Jersey City.

N/A Data is not available.

Note: This schedule represents ten years of data

**JERSEY CITY PUBLIC SCHOOLS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF JUNE 30, 2016
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ^a	Estimated Share of Direct and Overlapping Debt
Direct Debt of School District (City Issued)	\$ 35,740,000	100.00%	\$ 35,740,000
			<u>35,740,000</u>
Gross Overlapping Debt of School District:			
City of Jersey City	532,133,381	100.00%	532,133,381
Jersey City Municipal Utilities Authority	199,163,381	100.00%	199,163,381
Hudson County General Obligation Debt	1,244,155,190	19.71%	245,222,988
Subtotal, overlapping debt			<u>976,519,750</u>
Total Direct and Overlapping Debt	1,088,024,569		<u>\$ 1,012,259,750</u>

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 TEN FISCAL YEARS
(UNAUDITED)**

	Equalized Valuation Basis									
	Year									
	2013									
	2014									
	2015									
	<u>\$ 59,902,410,622</u>									
	Average equalized valuation of taxable property									
	\$ 19,967,470,207									
	School borrowing margin (8% of \$19,967,470,207)									
	\$ 1,597,397,617									
	Bonded school debt as of June 30, 2016									
	35,740,000									
	School borrowing margin available									
	<u>\$ 1,561,657,617</u>									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Debt limit	\$ 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	\$ 1,462,539,342	\$ 1,491,822,194	\$ 1,597,397,617
Total Net Debt applicable to limit	<u>127,146,026</u>	<u>116,971,026</u>	<u>106,961,026</u>	<u>95,876,026</u>	<u>90,536,026</u>	<u>78,788,131</u>	<u>68,289,619</u>	<u>57,981,027</u>	<u>53,346,027</u>	<u>35,740,000</u>
Legal debt margin	<u>\$ 1,139,235,241</u>	<u>\$ 1,410,413,668</u>	<u>\$ 1,618,424,388</u>	<u>\$ 1,694,349,690</u>	<u>\$ 1,650,304,937</u>	<u>\$ 1,621,907,809</u>	<u>\$ 1,431,810,670</u>	<u>\$ 1,404,558,315</u>	<u>\$ 1,438,476,167</u>	<u>\$ 1,561,657,617</u>
Total net debt applicable to the limit as a % of debt limit	10.04%	7.66%	6.20%	5.36%	5.20%	4.63%	4.55%	3.96%	3.58%	2.24%

Source: Annual Debt Statements

**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
2007	238,702	9,742,860,832	40,816	8.2%
2008	239,658	10,459,633,752	43,644	7.3%
2009	242,503	10,229,019,043	42,181	10.9%
2010	248,623	10,999,330,143	44,241	11.3%
2011	253,983	11,758,142,985	46,295	10.8%
2012	257,884	12,331,754,996	47,819	10.9%
2013	259,729	12,437,382,894	47,886	9.7%
2014	262,327	13,139,434,776	50,088	6.6%
2015	264,290	13,237,757,520	50,088	5.3%
2016	N/A	N/A	N/A	N/A

Sources:

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

Personal income has been estimated based upon the municipal population and per capita
^b 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 2013.

^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)**

Employer	2016			2007		
	Employees	Rank	Percentage of Total Municipal Employment	Employees	Rank	Percentage of Total Municipal Employment
United Parcel Service, Inc.	6,000	1	22%			
UBS Financial SVC.	5,000	2	18%			
Goldman Sachs & Co., Inc.	3,782	3	14%	2,800	2	2.04%
United Postal Service	2,200	4	8%			
Pershing LLC	2,000	5	7%	2,121	3	1.55%
Bayonne Hospital	1,867	6	7%			
New Jersey City University	1,663	7	6%	1,663	6	1.21%
JP Morgan Chase Bank	1,592	8	6%	1,791	5	1.31%
John Wiley & Sons, Inc.	1,519	9	6%			
Marsh USA, Inc.	1,500	10	6%			
Merrill Lynch & Co., Inc				3,150	1	2.30%
Jersey City Medical Center				2,000	4	1.46%
Christ Hospital				1,529	7	1.12%
Lehman Brothers, Inc				1,523	8	1.11%
Morgan Stanley				1,505	9	1.10%
Citigroup, Inc				1,500	10	1.10%
	<u>27,123</u>		<u>100.00%</u>	<u>19,582</u>		<u>14.30%</u>

Sources: District Records and Hudson County Economic Development Corporation.

**JERSEY CITY PUBLIC SCHOOLS
FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY
FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)**

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction										
Regular	2,922	2,988	3,085	2,939	2,598	2,559	2,612	2,524	2,583	2,555
Other instruction	715	701	714	658	563	532	499	501	539	512
Support Services:										
Student & instruction related services	258	234	242	225	183	175	188	182	171	157
General administration	68	83	61	58	49	41	44	45	44	44
School administrative services	238	256	253	245	221	217	222	183	222	219
Other administrative services										
Central services	85	103	102	103	88	87	90	91	89	87
Administrative Information Technology	102	77	53	73	42	37	40	45	39	42
Plant operations and maintenance	725	752	717	653	569	546	582	548	562	587
Pupil transportation	40	39	39	36	36	34	35	34	31	35
Other support services	437	432	439	424	380	381	409	410	405	405
Total	<u>5,590</u>	<u>5,665</u>	<u>5,705</u>	<u>5,414</u>	<u>4,729</u>	<u>4,609</u>	<u>4,721</u>	<u>4,563</u>	<u>4,685</u>	<u>4,643</u>

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				
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	28,169	683,447,845	24,262	7.42%	(na)	(na)	(na)	(na)	26,615	25,541	-1.89%	95.96%
2014	28,374	685,816,972	24,171	1.19%	(na)	(na)	(na)	(na)	26,393	25,076	-0.83%	95.01%
2015	29,052	674,442,262	23,215	-3.96%	(na)	(na)	(na)	(na)	29,052	24,556	10.07%	84.52%
2016	30,532	703,156,080	23,030	-0.80%	3,390	(na)	(na)	(na)	28,325	27,139	-2.50%	95.81%

Sources: District records, school report cards

- 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

Note: This schedule represents ten years of data

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

District Building	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	271	271	-	-	-	-	-	-	-	-
Public School Number 3										
Square Feet	117,939	117,939	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	520	520	567	589	589	616	641	603	593	626
Public School Number 4										
Square Feet	169,678	169,678	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	679	679
Enrollment	-	-	-	-	-	834	841	834	823	819
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	681	681	630	614	614	614	642	620	621	662
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	745	745	837	899	899	836	782	781	781	843
Public School Number 7										
Square Feet	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855	163,855
Capacity (students)	872	872	872	872	872	872	872	872	872	872
Enrollment	996	996	837	746	746	689	689	913	897	891
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	695	695	767	782	782	801	772	772	766	776
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	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	834	834	797	783	783	802	858	807	834	865
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	490	490	421	409	409	477	374	323	319	324
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	534	534	415	417	417	380	472	508	544	581
Public School Number 15										
Square Feet	184,738	184,738	184,738	179,590	179,590	184,738	184,738	184,738	184,738	184,738
Capacity (students)	959	959	959	959	959	959	959	959	959	959
Enrollment	713	713	621	617	617	627	7,332	828	881	832
Public School Number 16										
Square Feet	61,684	61,684	61,684	61,684	61,684	61,684	61,684	61,664	61,664	61,664
Capacity (students)	358	358	358	358	358	358	358	358	358	358
Enrollment	438	438	405	296	296	308	281	318	323	430
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	1,162	1,162	1,120	1,134	1,134	1,198	1,189	1,189	1,217	1,298
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	608	608	601	608	608	637	602	614	617	652
Public School Number 22										
Square Feet	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102	169,102
Capacity (students)	867	867	867	867	867	867	867	867	867	867
Enrollment	620	620	578	589	589	637	799	719	732	756
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	1,428	1,428	1,470	1,451	1,451	1,384	1,374	1,361	810	1,445

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	996	996	934	942	942	920	874	855	892	880
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	640	640	716	798	798	836	789	765	751	779
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	1,105	1,105	1,053	1,061	1,061	1,059	1,056	1,038	1,083	1,105
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	887	887	897	891	891	984	975	962	998	1,041
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	513	513	523	528	528	469	389	389	428	379
Public School Number 30										
Square Feet	91,129	91,129	91,129	93,129	93,129	93,129	93,129	91,129	91,129	91,129
Capacity (students)	527	527	527	527	527	527	527	527	527	527
Enrollment	791	791	839	851	851	859	784	770	771	779
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	235	235	217	224	224	236	224	216	207	220
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	382	382	383	398	398	401	378	374	386	409
Public School Number 34										
Square Feet	141,086	141,086	141,086	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	695	695	590	555	555	657	576	595	488	526
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	689	689	698	715	715	710	647	738	763	820
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	988	988	961	940	940	923	880	891	868	860
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	391	391	345	368	368	405	482	403	408	384
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	624	624	423	464	464	434	384	244	247	256
Public School Number 41										
Square Feet	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899	143,899
Capacity (students)	767	767	767	767	767	767	767	767	767	767
Enrollment	363	363	467	380	380	243	384	380	378	420
Public School Number 42										
Square Feet										
Capacity (students)										
Enrollment										

JERSEY CITY PUBLIC SCHOOLS
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

District Building	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	401	401	335	388	388	420	429	444	478	483
Academy II										
Square Feet	24,411	24,411								
Capacity (students)	136	136								
Enrollment	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	2,785	2,785	2,516	2,347	2,347	2,318	2,011	1,992	2,068	1,983
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)	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193
Enrollment	1,120	1,120	1,068	966	868	763	747	-	786	848
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)	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Enrollment	1,364	1,364	1,480	1,555	1,555	1,417	1,305	1,169	1,184	1,200
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)	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134
Enrollment	1,103	1,103	1,183	1,022	984	929	920	867	857	1,035
Liberty High School										
Square Feet	18,582	18,582	18,582	18,582	18,582	18,852	18,852	18,852	18,852	18,852
Capacity (students)	179	179	179	179	179	179	179	179	179	179
Enrollment	174	174	173	187	187	191	208	207	195	195
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	606	606	651	680	680	691	709	704	697	710
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										442
ECC Cunningham Center										
Square Feet	12,319	12,319	12,319	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	75
Enrollment										
Freshman Academy										
Square Feet	32,390	32,390	32,390	32,390	32,390	32,390	32,390	39,290	39,290	39,290
Capacity (students)	430	430	430	430	430	430	403	403	403	403
Enrollment										
Regional Day										
Square Feet	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587	30,587
Capacity (students)	125	125	125	125	125	125	125	125	125	125
Enrollment	110	110	118	118	118	112	112	112	104	106
Infinity Institute										
Square Feet										
Capacity (students)										
Enrollment					62	119	119	253	262	283
Total School Facilities										
Square Feet	5,124,487	5,124,487	5,100,076	5,096,928	5,096,928	5,102,346	5,102,346	5,107,226	5,107,226	5,107,226
Capacity (students)	27,697	27,697	27,561	27,561	27,561	27,561	27,534	27,534	27,534	27,534
Enrollment	28,175	28,175	26,970	26,576	26,502	26,916	33,030	25,558	26,057	27,943
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.	5,371,287	5,371,287	5,346,876	5,343,728	5,343,728	5,349,146	5,349,146	5,354,026	5,354,026	5,354,026

Source: District Facilities Office

Note: This schedule represents ten years of data

**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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public School Number 1	\$ 176,056	\$ 173,979	\$ 174,524	\$ 175,647	\$ 272,562	\$ 228,378	\$ 151,201	\$ 124,863	\$ 126,134	\$ 138,837
Public School Number 3	369,353	196,439	197,054	254,535	367,108	326,348	278,352	261,892	264,557	291,203
Public School Number 4								376,783	380,616	418,952
Public School Number 5	464,760	459,188	460,624	225,234	280,903	187,805	396,740	329,553	332,906	366,437
Public School Number 6	466,221	460,651	462,092	248,495	289,495	274,306	373,666	330,604	333,967	367,604
Public School Number 8	529,776	523,504	525,142	405,633	608,241	522,541	467,413	375,712	379,535	417,762
Public School Number 9	289,434				142,606	82,917	349,176	205,270	207,358	228,244
Public School Number 11	327,275	323,358	324,370	156,762	167,882	144,315	302,090	232,070	234,431	258,043
Public School Number 12	270,440	267,250	268,086	155,433	225,322	180,999	259,243	191,802	193,754	213,268
Public School Number 14	372,275	367,801	368,952	171,756	205,214	175,113	277,432	263,966	266,652	293,509
Public School Number 15	563,526	556,889	558,631	229,442	315,912	280,280	455,252	410,224	414,398	456,136
Public School Number 16	193,151	190,855	191,452	216,858	282,575	584,665	211,455	136,974	138,367	152,304
Public School Number 17	481,708	476,066	477,555	261,218	294,585	228,860	298,805	341,666	345,143	379,905
Public School Number 20	209,514	206,981	207,628	216,623	410,917	397,021	268,449	148,548	150,059	165,173
Public School Number 22	186,868	184,722	185,300	365,833	422,023	366,358	438,393	375,504	379,324	417,530
Public School Number 23	554,322	547,737	549,450	371,832	502,229	459,995	487,296	393,104	397,103	437,100
Public School Number 24	370,814	365,843	366,987	302,263	394,543	354,543	371,409	262,561	265,232	291,946
Public School Number 25	415,961	411,078	412,364	231,985	354,702	295,970	391,409	295,026	298,027	328,044
Public School Number 27	296,301	292,733	293,649	212,976	286,032	221,726	257,102	210,091	212,228	233,604
Public School Number 28	428,233	423,148	424,472	301,935	382,256	318,256	246,419	303,688	306,778	337,676
Public School Number 29	207,177	204,765	205,406	205,319	394,608	469,604	204,006	146,958	148,453	163,405
Public School Number 30	291,625	288,148	289,049	220,715	292,910	214,447	257,168	202,359	204,418	225,007
Public School Number 31	115,715	114,397	114,755	120,893	175,196	66,611	157,505	82,101	82,937	91,290
Public School Number 33	95,845	94,700	94,996	98,882	101,284	71,483	89,129	67,965	68,657	75,572
Public School Number 34	441,821	436,530	437,895	224,583	346,432	80,579	347,587	313,292	316,479	348,355
Public School Number 37	424,435	419,352	420,663	268,411	286,975	255,825	347,282	300,963	304,025	334,647
Public School Number 38	378,704	374,197	375,367	296,322	412,379	382,789	320,691	268,556	271,289	298,613
Public School Number 39	395,798	391,180	392,404	289,602	501,836	473,958	326,610	280,745	283,601	312,166
Public School Number 40	414,792	409,912	411,194	249,008	336,821	267,618	353,214	294,188	297,181	327,114
Public School Number 41	439,776	434,615	435,973	292,497	437,043	753,477	359,236	319,538	322,789	355,301
Public School Number 42										
Middle School Number 4	530,943			246,129	345,070	260,801	287,286	363,852	367,554	404,574
Franklin Williams Middle School (Heights)	70,130	29,394	29,486	263,083	304,443	197,602	286,560	363,852	367,554	404,574
Academy I	203,232	200,756	201,384	104,647	197,333	136,667	179,204	144,080	145,546	160,205
Academy II									54,758	60,273
Dickinson High School	95,845	1,101,487	1,104,933	1,380,216	1,374,510	1,266,505	966,176	790,525	798,567	878,999
Lincoln High School	104,319	713,622	715,855	455,353	443,803	488,628	620,665	512,158	517,368	569,478
Ferris High School	1,114,634	872,883	875,614	1,029,843	820,114	753,327	669,643	626,457	632,831	696,570
Snyder High School	722,196	648,207	650,235	602,749	639,690	623,265	552,526	465,210	469,943	517,276
Liberty High School	883,350	57,494	57,674	252,651	394,634	505,879	119,591	41,263	41,683	45,881
McNair High School	656,011	409,379	410,660	242,081	598,645	235,963	396,616	293,806	296,796	326,689
Adult High School	58,150	38,116	38,235	232,843				73,981	74,733	82,261
Regional Day High School		121,566	121,946	120,850				67,921	68,612	75,522
Total School Facilities	14,610,486	13,788,922	13,832,056	11,701,137	14,608,833	13,135,425	13,121,997	11,589,671	11,762,343	12,947,049
Other Facilities	-	-	-	1,490,860	-	957,859	1,468,697	-	-	-
Grand Total	\$ 14,610,486	\$ 13,788,922	\$ 13,832,056	\$ 13,191,997	\$ 14,608,833	\$ 14,093,284	\$ 14,590,694	\$ 11,589,671	\$ 11,762,343	\$ 12,947,049

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)

Note: This schedule represents ten years of data

JERSEY CITY PUBLIC SCHOOLS
INSURANCE SCHEDULE
June 30, 2016
(UNAUDITED)

	Coverage	Deductible
New Jersey School Boards Association Insurance Group:		
Property - Blanket Building and Contents	\$ 1,234,699,036	\$ 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	60,000	25,000
Business Income/Tuition	150,000	25,000
Electronic Data Processing	4,620,389	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	11,000,000	25,000
Automobile Liability	11,000,000	25,000
Auto Physical Damage	Actual Cash Value	1,000
School Leaders Errors and Omissions Liability:		
Coverage A	11,000,000	30,000
Coverage B	\$100,000 / \$300,000	30,000
Flood:		
Flood Zones Prefix A & V	20,000,000	\$500,000 per building
(Secondary Flood, See Hartford Below)		\$500,000 per building contents
All Other Flood Zones	75,000,000	\$10,000 per member/per occurrence
Earthquake	50,000,000	
Terrorism	1,000,000	
ACE Westchester (Westchester S.L. Insurance Company)		
Environmental/Mold Pollution Coverage	1,000,000	25,000
Colony Insurance Company:		
Storage Tank System Liability & Clean-up	\$1,000,000 occurrence	25,000
	\$2,000,000 aggregate	
State National Insurance Company		
Excess Employer's Liability	1,000,000	1,000,000
Excess Workers Compensation	Statutory	1,000,000
Arch/US Fire:		
Student Accident Insurance	5,000,000	1,000
NJUEP (NJ Unshared Excess Program):		
Excess General Liability, Auto Liability, School Board Legal Liability, Employment Practices Liability	29,000,000	11,000,000
Selective Insurance Company:		
Bonds		
Board Treasurer (Maureen Cosgrove)	2,000,000	
Business Administrator (Luiggi Campana)	2,000,000	
Superintendent (Dr. Marcla Lyles)	2,000,000	
Assistant Treasurer (Sylvia Ullrich)	2,000,000	
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
425 Johnston Avenue	500,000 Building	25,000
	458,200 Contents	25,000
1 Chapel Avneue (Concession, Restroom, Pressbox)	310,000 Building	25,000
	0 Contents	25,000
1 Chapel Avneue (Administration Building)	500,000 Building	25,000
	40,000 Contents	25,000

Source: District Records

Single Audit

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 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, New Jersey (the "District") as of and for the year ended June 30, 2016, 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, 2016.

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.

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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and responses, identified as 2016-001 to be a material weakness.

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.

Compliance and Other Matters

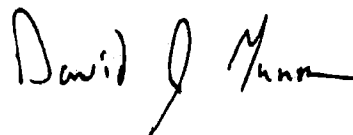
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 #2016-001

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, LLP

December 5, 2016
Livingston, New Jersey

Report on Compliance For Each Major Federal and State Program and
on Internal Control Over Compliance Required by the
Uniform Guidance and New Jersey OMB Circular 15-08

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 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, 2016. 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 our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal 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 of the District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2016.

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 the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



David J. Gannon
Licensed Public School Accountant
No. 2305



WISS & COMPANY, LLP

December 5, 2016
Livingston, New Jersey

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

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. The District is defined in Note 1 to the District's basic financial statements. 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 those 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 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in these 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 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, 2016

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 state aid payment 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 \$52,223 for the general fund and \$311,510 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	\$ 1,938,821	\$ 483,266,057	\$ 485,204,878
Special Revenue Fund	27,438,490	66,474,383	93,912,873
Capital Projects Fund		29,613,734	29,613,734
Food Service Enterprise Fund	13,770,367	142,181	13,912,548
Total financial award revenues	\$ 43,147,678	\$ 579,496,355	\$ 622,644,033

The adjustment to reconcile from budgetary basis accounts receivable to GAAP basis accounts receivable is \$521,888 for the special revenue fund. This is a result of recognizing encumbrances as expenditures on the budgetary basis but not the GAAP basis.

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.

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

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.

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 15-08 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, 2016 amounted to \$25,968,063 and total expended from inception through June 30, 2016 amounted to \$262,699,739 (See Exhibit F-2).

7. School-wide program Funds

School wide programs are not separate federal programs as defined in the Uniform Guidance; 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	<u>\$ 4,682,894</u>
---------	---------------------

8. Indirect Costs

The District did not use the 10% de minimis indirect cost rate.

9. 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 for TPAF members in the amount of \$18,938,154 for the year ended June 30, 2016.

Jersey City Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

9. Other (continued)

The post-retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2016 amounted to \$42,308,288. 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 New Jersey OMB Circular 15-08. However, they are reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Jersey City Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	FAIN Number	Grant Period	Award Amount	June 30, 2015			Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2016		
					(Accounts Receivable)	Unearned Revenue	Due to Grantor					(Accounts Receivable)	Unearned Revenue	Due to Grantor
U.S. Department of Health and Human Services														
Pass-Through State Department of Education														
General Fund														
Medicaid Assistance Program - SEMI	93.778	1605NJSMAP	07/01/15-06/30/16	\$ 1,938,821				\$ 1,297,910	\$ 1,938,821		\$ (640,911)			
Medicaid Assistance Program - SEMI	93.778	1605NJSMAP	07/01/14-06/30/15	1,441,025	\$ (453,421)			453,421						
Subtotal - Department of Health and Human Services					(453,421)			1,751,331	1,938,821		(640,911)			
Total General Fund														
					(453,421)			1,751,331	1,938,821		(640,911)			
U.S. Department of Education														
Pass-Through State Department of Education														
Special Revenue Fund:														
Title I Part A														
Title I National Title I Dist. Scholar Award	84.010A	S010A150030	07/01/14-06/30/16	16,122,559	(3,206,996)		\$ 8,755	14,662,963	13,306,754		(1,844,160)		\$ 2,128	
Title I National Title I Dist. Scholar Award	84.010A	S010A150030	07/01/15-06/30/16	50,000			1	50,000	47,468			\$ 2,533		
Title I National Title I Dist. Scholar Award	84.010A	S010A150030	07/01/14-06/30/16	84,016		\$ 672			672					
Subtotal Title I Part A					(3,206,996)	672	8,756	14,712,963	13,354,894		(1,844,160)	2,533	2,128	
Title I SIA Part A	84.010A	S010A150030	07/01/15-06/30/16	336,900				206,644	304,194		(97,550)			
Subtotal Title I - SIA Part A								206,644	304,194		(97,550)			
Title IIA	84.367A	S367A150029	07/01/14-06/30/16	3,295,856	(1,173,235)		35,380	3,527,044	2,778,539		(424,730)		35,380	
Subtotal Title IIA - Eisenhower					(1,173,235)		35,380	3,527,044	2,778,539		(424,730)		35,380	
Title III	84.365A	S365A150030	07/01/14-06/30/16	1,072,523	(160,003)		2,427	727,949	760,333		(192,387)		2,427	
Subtotal Title III					(160,003)		2,427	727,949	760,333		(192,387)		2,427	
Title III Immigrant	84.365	S365A150030	07/01/14-06/30/16	61,471	(56,142)			93,982	49,539		(11,699)			
Subtotal Title III Immigrant					(56,142)			93,982	49,539		(11,699)			
IDEA - B Basic	84.027	S027A150100	07/01/14-06/30/16	9,188,170	(2,415,371)		23,031	8,892,762	8,473,738		(1,996,347)		23,031	
Subtotal IDEA-B Basic					(2,415,371)		23,031	8,892,762	8,473,738		(1,996,347)		23,031	
IDEA-B Preschool	84.173	S173A150114	07/01/14-06/30/16	206,694	(7,841)		419	153,526	170,824		(24,720)			
Subtotal IDEA-Pre School					(7,841)		419	153,526	170,824		(24,720)			
Improving Achievement in English Language Arts & Math for Students with Disabilities	84.027A	S027A150100	07/01/13-08/31/14	142,999	(139,529)			139,529						
Subtotal Improving Achievement in English Language Arts & Math for Students with Disabilities					(139,529)			139,529						
Career and Technical Education (Perkins)	84.048A	S048A150030	07/01/14-06/30/16	318,138	(246,678)		2	303,435	97,528		(40,769)			
Subtotal Perkins Occupational					(246,678)		2	303,435	97,528		(40,769)			
ARRA - School Improvement Grants	84.388	Not Available	09/01/14-08/31/16	845,435	(375,921)		409	554,443	586,177		(407,655)		409	
Subtotal School Improvement Grants					(375,921)		409	554,443	586,177		(407,655)		409	
Twenty-First Century Learning Centers	84.287	S287C150030	09/01/14-06/30/16	481,923	(118,192)			413,278	365,963		(70,877)			
Subtotal Twenty-First Century Learning Centers					(118,192)			413,278	365,963		(70,877)			
Race to the Top	84.413A	B413A120008	07/01/12-11/30/15	852,435	(13,500)		(1)	163,657	150,156					
Subtotal Race to the Top					(13,500)		(1)	163,657	150,156					
NJ Partnership for School-Based HIV,STD and Pregnancy Prevention	84.000	Not Available	07/01/15-06/30/16	4,740				4,740	4,740					
NJ Partnership for School-Based HIV,STD and Pregnancy Prevention	84.000	Not Available	08/01/15-07/31/16	2,700					2,700		(2,700)			
Subtotal NJ Partnership for School-Based HIV,STD and Pregnancy Prevention								4,740	7,440		(2,700)			

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

Jersey City Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	CFDA Number	FAIN Number	Grant Period	Award Amount	June 30, 2015				Cash Received	Budgetary Expenditures	Repayment of Prior Years Balance	June 30, 2016		
					(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments				(Accounts Receivable)	Unearned Revenue	Due to Grantor
Adult Basic Education-Training	84.002	Not Available	07/01/14-06/30/16	\$ 422,180	\$ (32,555)			\$ 411,037	\$ 409,086		\$ (30,604)			
Adult Basic Education-Training	84.002	Not Available	07/01/14-06/30/16	412,573					20,693		(20,693)			
Subtotal Adult Basic Education-Training					(32,555)			411,037	429,779		(51,297)			
Subtotal - Department of Education					(7,945,963)	\$ 672	-	\$ 70,423	30,304,989	27,529,104	-	(5,164,891)	\$ 2,533	\$ 63,375
U.S. Department of Labor Pass-through County of Hudson:														
Career Exploration Fifteen Together	17.250	Not Available	07/01/13-06/30/14	180,000		38,791			31,426		7,365			
Subtotal - Department of Labor						38,791			31,426		7,365			
Total Special Revenue Fund					(7,945,963)	39,463	-	70,423	30,204,989	27,560,530	-	(5,164,891)	9,898	63,375
U.S. Department of Agriculture Pass-through State Department of Education:														
Enterprise Fund:														
Fresh Fruit and Vegetable Program	10.582	16161NJ304L1603	07/01/14-06/30/15	233,538	(111,760)			111,760						
Subtotal Fresh Fruit and Vegetable Program					(111,760)			111,760						
Food Donation Program (NC)	10.555	16161NJ304N1099	07/01/15-06/30/16	804,218				804,218	645,837		158,361			
Food Donation Program (NC)	10.555	16161NJ304N1099	07/01/14-06/30/16	536,153		205,060			205,060					
Subtotal Food Donation Program (NC)						205,060		804,218	850,917		158,361			
School Breakfast Program	10.553	16161NJ304N1099	07/01/15-06/30/16	5,231,237				4,163,089	5,231,237		(1,068,148)			
School Breakfast Program	10.553	16161NJ304N1099	07/01/14-06/30/15	5,068,674	(426,445)			426,445						
Subtotal School Breakfast Program					(426,445)			4,589,534	5,231,237		(1,068,148)			
National School Snack Program	10.555	16161NJ304N1099	07/01/15-06/30/16	312,723				253,040	312,723		(59,683)			
National School Snack Program	10.555	16161NJ304N1099	07/01/14-06/30/15	290,231	(17,361)			17,361						
Subtotal National School Snack Program					(17,361)			270,401	312,723		(59,683)			
National School Lunch Program	10.555	16161NJ304N1099	07/01/15-06/30/16	7,209,439				5,786,357	7,209,439		(1,423,082)			
National School Lunch Program	10.555	16161NJ304N1099	07/01/14-06/30/15	7,270,184	(573,609)			573,609						
Subtotal National School Lunch Program					(573,609)			6,359,966	7,209,439		(1,423,082)			
Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010	10.555	16161NJ304N1099	07/01/15-06/30/16	153,482				123,383	153,482		(30,099)			
Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010	10.555	16161NJ304N1099	07/01/14-06/30/15	154,446	(12,146)			12,146						
Subtotal Federal PB Lunch - Healthy Hunger-Free Kids Act of 2010					(12,146)			135,529	153,482		(30,099)			
School Meals Equipment	10.579	15151NJ354N8103	07/01/15-06/30/16	12,569				12,569	12,569					
Total Enterprise Fund					(1,141,321)	205,060	-	-	12,283,977	13,770,367	-	(7,581,012)	158,361	-
Total Expenditures of Federal Awards					\$ (9,540,705)	\$ 244,523	\$ -	\$ 70,423	\$ 44,340,297	\$ 43,269,718	\$ -	\$ (8,386,814)	\$ 168,259	\$ 63,375

(NC) - non cash expenditure

Jersey City Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2016

State Grant/Program Title	State Grant Account #	Grant Period	Balance at June 30, 2015			Carpenter Amount	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2016		Comprehensive Total Expenditure
			Amended	Unearned	Revenue						Due to Grantor		
State Department of Education													
General Fund:													
Categorical Special Education Aid	16-495-034-1206-089	07/01/15-06/30/16	\$ 18,332,551	\$	\$	16,508,474		\$ 18,332,551		\$	(1,824,077)	\$ 18,332,551	
Categorical Special Education Aid	15-495-034-1206-089	07/01/14-06/30/15	18,332,574	(1,822,574)		1,822,574					(26,990,630)	270,661,365	
Revolving Aid	16-495-034-1206-078	07/01/15-06/30/16	270,661,365			243,770,729		270,661,365				270,661,365	
Specialty Aid	16-495-034-1206-084	07/01/15-06/30/16	11,334,316	(26,908,436)		10,206,559		11,334,316			(1,127,057)	11,334,316	
Security Aid	16-495-034-1206-084	07/01/14-06/30/15	11,334,316	(1,128,828)		1,128,828						11,334,316	
Adjustment Aid	16-495-034-1206-085	07/01/15-06/30/16	114,452,158			103,064,342		114,452,158			(11,387,916)	114,452,158	
Adjustment Aid	15-495-034-1206-085	07/01/14-06/30/15	114,452,160	(11,379,531)		11,379,531						114,452,160	
PARCC Readiness Aid	16-495-034-1206-098	07/01/15-06/30/16	306,070			275,616		306,070			(30,454)	306,070	
PARCC Readiness Aid	15-495-034-1206-098	07/01/14-06/30/15	306,070	(30,429)		30,429						306,070	
Per Pupil Growth Aid	16-495-034-1206-097	07/01/15-06/30/16	306,070	(30,429)		30,429		306,070			(30,454)	306,070	
Per Pupil Growth Aid	15-495-034-1206-097	07/01/14-06/30/15	306,070	(30,429)		30,429						306,070	
Categorical Transportation Aid	16-495-034-1206-014	07/01/15-06/30/16	2,953,347			2,659,491		2,953,347			(293,145)	2,953,347	
Categorical Transportation Aid	15-495-034-1206-014	07/01/14-06/30/15	2,953,347	(293,145)		293,145						2,953,347	
Education Adequacy Aid	16-495-034-1206-080	07/01/15-06/30/16	125,411			112,993		125,411			(12,479)	125,411	
Education Adequacy Aid	15-495-034-1206-080	07/01/14-06/30/15	125,411	(12,468)		12,468						125,411	
Adult Education Programs Aid	16-108-034-1206-510	07/01/15-06/30/16	3,097,039			3,469,567		3,097,039		\$ (3,097,039)	(38,603)	3,097,039	
Extraordinary Aid	16-108-034-1206-773	07/01/15-06/30/16	3,097,039			3,469,567		3,097,039				3,097,039	
Extraordinary Aid	15-108-034-1206-473	07/01/14-06/30/15	3,097,039	(3,412,772)		3,412,772						3,097,039	
Additional Non Public Transportation Aid (Add in Line)	16-495-034-1206-014	07/01/15-06/30/16	156,242			138,852		156,242		(136,242)		156,242	
Additional Non Public Transportation Aid (Add in Line)	15-495-034-1206-014	07/01/14-06/30/15	156,242	(138,852)		138,852						156,242	
T.P.A.F. Social Security Aid	16-495-034-1094-003	07/01/15-06/30/16	18,938,154			15,945,528		18,938,154		(3,992,626)		18,938,154	
T.P.A.F. Social Security Aid	15-495-034-1094-003	07/01/14-06/30/15	17,932,869	(3,230,513)		2,330,513						17,932,869	
On Behalf TPAF Pension and Medical	16-495-034-1095-001/002/004	07/01/15-06/30/16	42,308,288			42,308,288		42,308,288				42,308,288	
Total General Fund			481,922,209	(66,235,466)		481,922,209		483,318,981		(6,235,907)	(41,676,231)	483,318,981	
Special Revenue Fund													
Non-Public Services													
Chapter 192: Auxiliary Services													
Complementary Ed FY 16	16-108-034-1206-067	07/01/15-06/30/16	831,647			831,647		772,574		\$ 59,073		772,574	
Complementary Ed FY 15	15-108-034-1206-067	07/01/14-06/30/15	895,800			62,119			102,113			895,800	
English as a Second Language FY 16	15-108-034-1206-067	07/01/15-06/30/16	23,213		4,771	62,119		14,270		47,849		14,270	
English as a Second Language FY 15	15-108-034-1206-067	07/01/14-06/30/15	23,213			15,086		5,089		(6,089)		5,089	
Home Instruction FY 16	15-108-034-1206-067	07/01/15-06/30/16	15,086			15,086		4,916				4,916	
Home Instruction FY 15	15-108-034-1206-067	07/01/14-06/30/15	33,553		4,916							33,553	
Home Instruction FY 10	15-108-034-1206-067	07/01/10-06/30/10	136,238			136,238		41,404				41,404	
Chapter 193: Handicapped Services													
Supplemental Instruction FY16	15-108-034-1206-066	07/01/15-06/30/16	105,149								8,133	105,149	
Supplemental Instruction FY15	15-108-034-1206-066	07/01/14-06/30/15	261,034		8,413	261,034		194,098		66,936		194,098	
Examination & Classification FY 16	16-108-034-1206-066	07/01/15-06/30/16	23,242		208,645			208,645				208,645	
Examination & Classification FY 15	15-108-034-1206-066	07/01/14-06/30/15	58,525			58,525		14,038				14,038	
Comicsive Speech FY 16	15-108-034-1206-066	07/01/15-06/30/16	61,445		25,756			25,756				25,756	
Comicsive Speech FY 15	15-108-034-1206-066	07/01/14-06/30/15	61,445									61,445	

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

Jersey City Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2016

State Grantor/Program Title	State Grant Account #	Grant Period	Award Amount	Balance at June 30, 2015				Carryover Amount	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	Balance at June 30, 2016			Memo	
				(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments						(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Total Expenditures
Other State Balances																	
Nursing Services FY 16	16-100-034-5120-070	07/01/15-06/30/16	\$ 406,620					\$ 406,620		\$ 368,367			\$ 38,253		\$ 368,367		
Nursing Services FY 15	15-100-034-5120-070	07/01/14-06/30/15	428,345			\$ 51,878					\$ 51,878						
Non-Public Technology																	
Non-Public Technology	16-100-034-58120-373	07/01/15-06/30/16	115,803					115,803		96,839				18,964	96,839		
Non-Public Technology	15-100-034-58120-373	07/01/14-06/30/15	145,528			29,752	\$ 94				29,846						
Non-Public Textbooks Aid FY 16																	
Non-Public Textbooks Aid FY 16	16-000-034-5120-064	07/01/15-06/30/16	254,324					254,324		213,011				41,313	213,011		
Non-Public Textbooks Aid FY 15	15-000-034-5120-064	07/01/14-06/30/15	264,892			46,600					46,600						
Non-Public Textbooks Aid FY 11	11-000-034-5120-064	07/01/10-06/30/11	291,531			82,541								82,541			
Non-Public Security Aid																	
Non-Public Security Aid	16-100-034-5120-509	07/01/15-06/30/16	112,950					112,950		80,702				32,248	80,702		
Preschool Education Aid FY 16																	
Preschool Education Aid FY 16	16-495-034-5120-086	07/01/15-06/30/16	67,499,148				\$ 7,754,334	60,749,232	\$ 2,148,501	67,126,889			\$ 10,275,094		\$ 67,126,889		
Preschool Education Aid FY 15	15-495-034-5120-026	07/01/14-06/30/15	64,808,484	\$ (6,480,848)	\$ 7,754,334		(7,754,334)	6,480,848							\$ (6,749,915)	67,126,889	
Total Special Revenue Fund				(6,495,934)	7,759,250	560,469	94	-	69,474,426	2,148,501	68,935,197	478,022	\$ (5,089)	10,275,094	513,498	(6,749,915)	68,935,197
Capital Projects Fund																	
School Development Authority - Nicolas Copernicus - PS #23	2390-230-12-0ADT	07/01/12 - completion	1,188,700	(749,983)			(1,480)	731,410		26,149		(46,202)			1,082,007		
School Development Authority - Alexander D. Sullivan - PS #30	2390-320-12-0ADU	07/01/12 - completion	539,200	(97,001)			(1,174)	390,983		293,981		(1,173)			539,200		
School Development Authority - James J. Ferris	2390-060-12-0ADQ	07/01/12 - completion	2,510,718		17,042			300,963		318,005					2,510,718		
School Development Authority - A. Harry Moore	2390-167-12-0ADR	07/01/12 - completion	1,400,682		302,119			1,010,261		1,380,107		(67,727)			1,400,682		
School Development Authority - Nicolas Copernicus - PS #25	2390-230-12-0ADS	07/01/12 - completion	1,536,100		374,359					1,231,630		(857,271)			1,231,630		
School Development Authority - Duncan Avenue - PS #23	2390-210-12-0ABO	07/01/12 - completion	496,621		50,880		744	341,539		393,898		(735)			496,621		
New Jersey Schools Development Authority On-behalf	Various	Various - completion	25,968,063					25,968,063		25,968,063					25,968,063		
Total Capital Projects Fund				(846,984)	744,400		(1,910)	28,743,219		29,611,833		(973,108)			33,249,917		
Enterprise Fund:																	
National School Lunch Program (State Share)	16-100-010-3350-023	07/01/15-06/30/16	142,181					106,373		142,181		(35,808)			142,181		
National School Lunch Program (State Share)	15-100-010-3350-023	07/01/14-06/30/15	137,700	(14,105)				14,105									
Total Enterprise Fund				(14,105)				120,478		142,181		(35,808)			142,181		
Total Expenditures of State Financial Assistance				\$ (53,742,469)	\$ 8,503,650	\$ 560,469	\$ (1,816)	\$ -	\$ 580,160,412	\$ 2,148,501	\$ 582,028,192	\$ 478,022	\$ (7,239,912)	\$ 10,275,094	\$ 513,498	\$ (48,426,146)	\$ 585,666,276
State Financial Assistance Not Subject to Single Audit Determination:																	
On Behalf TPAF Pension and Medical	16-495-034-5095-001/002/004	07/01/15-06/30/16	42,308,288					\$ 42,308,288		\$ 42,308,288					\$ 42,308,288		
New Jersey Schools Development Authority On-behalf	Various	Various - completion	25,968,063					25,968,063		25,968,063					25,968,063		
Total State Financial Assistance Subject to Single Audit Determination				\$ (53,742,469)	\$ 8,503,650	\$ 560,469	\$ (1,816)	\$ -	\$ 511,884,061	\$ 2,148,501	\$ 513,751,841	\$ 478,022	\$ (7,239,912)	\$ 10,275,094	\$ 513,498	\$ (48,426,146)	\$ 517,349,925

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

Jersey City Public Schools

Schedule of Findings and Questioned Costs (continued)

Year ended June 30, 2016

Part I - Summary of Auditors' Results

Financial Statement

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Are any material weaknesses identified?	<u> X </u>	Yes	<u> </u> No
Are any significant deficiencies identified?	<u> </u>	Yes	<u> X </u> None Reported
Noncompliance material to financial statements noted?	<u> </u>	Yes	<u> X </u> No

Federal Awards

Internal control over major federal programs:			
Are any material weaknesses identified?	<u> </u>	Yes	<u> X </u> No
Are any significant deficiencies identified?	<u> </u>	Yes	<u> X </u> None Reported
Type of auditors' report issued on compliance for major federal programs:	<u>Unmodified</u>		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u>	Yes	<u> X </u> No

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>FAIN Number</u>	<u>Name of Federal Program or Cluster</u>
84.010A	S010A150030	Title I, Part A, Title I, SIA Part A and Title I National Distinguished Award Cluster
10.553, 10.555	16161NJ304N1099	School Breakfast Program, National School Lunch Program, PB Lunch – Healthy Hunger Free Kids Act and Food Donation Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$1,298,092</u>
--	--------------------

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

Part I - Summary of Auditors' Results (continued)

Auditee qualified as low-risk auditee? _____ Yes X No

State Awards

Internal control over major state programs:

Are any material weaknesses identified? _____ Yes X No

Are any significant deficiencies identified? _____ Yes X None Reported

Type of auditors' report issued on compliance for major State programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular 15-08?

_____ Yes X No

Identification of major State programs:

GMIS/Program Number	Name of State Program or Cluster
	General State Aid Cluster:
16-495-034-5120-078	Equalization Aid
16-495-034-5120-083	Education Adequacy Aid
16-495-034-5120-089	Special Education Categorical Aid
16-495-034-5120-084	Security Aid
16-495-034-5120-085	Adjustment Aid
16-495-034-5120-097	Per Pupil Growth Aid
16-495-034-5120-098	PARCC Readiness Aid
16-495-034-5120-510	Adult and Post-Graduation Program Aid
16-100-034-5120-473	Extraordinary Aid

Dollar threshold used to distinguish between Type A and Type B programs:

\$3,000,000

Auditee qualified as low-risk auditee?

_____ Yes X No

Jersey City Public Schools

Schedule of Findings and Questioned Costs

Year ended June 30, 2016

Part II – Schedule of Financial Statement Findings

Material Weakness in Internal Control - Finding 2016-001

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 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 process that requires account balances to be reconciled and reviewed in totality.

Context:

There is a lack of oversight of the financial close process and lack of communication between departments to ensure journal entries are properly being posted and account balances are reconciled to subsidiary ledgers.

The following are specific items that warrant consideration related to the financial statement close process:

- The District's general ledger year end balances, within various accounting funds, for several liability accounts, including: accounts payables, accrued salary and wages payable and reserve for encumbrances did not reconcile to detailed subsidiary records.
- There were significant adjustments made to several of the District's funds in order to properly reflect fiscal year 2016 balances.
- There was \$553,000 of revenue and accounts receivable duplicated in the Regional Day School Internal Service Fund.
- There was \$380,000 of revenues mis-posted between the Morningstar and Casper Enterprise Funds

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

Part II – Schedule of Financial Statement Findings (Continued)

- The District's reconciled cash balances were not in agreement with the general ledger cash balances.
- The District's bank reconciliations contained outstanding checks that were not valid in the amount of \$3,178,742 in the general and salary escrow accounts.
- The expenditures related to the health benefit appropriation did not agree to the amount paid for health benefits. The expenditures reflected against the budget appropriation were understated by \$2,600,000. Audit adjustments recorded to correct this resulted in an over expended budget appropriation.
- The District's accounts payable department incorrectly voided entries made for non-cash deductions related to certain State Facility and Special Service Commission expenditures that are directly deducted from general state aid. To correct this entry, the accounting department posted an entry directly to fund balance. An audit adjustment was recorded to reclassify this expenditure, in the amount of \$955,000, to correct the mis-posting which resulted in two over expended budget appropriations.
- The District did not record state aid revenue and receivables in the General and Special Revenue Funds correctly.
- The Capital Projects Fund budget includes available appropriation balances which should be amended to agree to actual activity and reflect modifications from the NJSDA, as well as, project closeouts. This should be maintained and recorded to agree to the audited financial statements.
- The District transferred excess funds, \$1,600,000, to the payroll agency fund general ledger account for summer pay. However, it should be noted that summer pay paid to employees during the summer of 2016 was remitted in the correct amounts.

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.

Jersey City Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

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, 2016

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

No federal award or state financial assistance program compliance findings or questioned costs were noted that are required to be reported in accordance with 2 CFR 200 section.516(a) or NJ Circular Letter 15-08.

Jersey City Public Schools
Summary Schedule of Prior Year Audit Findings
Year ended June 30, 2016

2015-001 Allowability

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.

Status: Not repeated in current year.